

ORDINANCE NO. 70-15-18

AN ORDINANCE OF THE CITY OF ATLANTIC BEACH, FLORIDA, AMENDING CHAPTER 20, TAXATION, OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTIC BEACH, BY AMENDING SECTION 20-82 ADDITIONAL HOMESTEAD EXEMPTION AUTHORIZED AND ADDING SECTION 20-82(b) TO AUTHORIZE AN ADDITIONAL EXEMPTION, AMENDING SECTION 20-83, ANNUAL ADJUSTMENT TO HOUSEHOLD INCOME; DIRECTING THE CITY CLERK TO PROVIDE A COPY TO THE DUVAL COUNTY PROPERTY APPRAISER'S OFFICE; REQUIRING A MAJORITY PLUS ONE VOTE OF ALL MEMBERS OF THE GOVERNING BODY TO BE EFFECTIVE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article VII, §6(f), Florida Constitution, authorizes the state legislature to enact a general law allowing municipalities, for the purpose of their respective tax levies, to grant an additional homestead exemption, and

WHEREAS, said constitutional Amendment provides that the additional homestead exemption equal to the assessed value of homesteaded property if the property has a just value less than \$250,000 to an owner who has maintained permanent residency on the property for not less than 25 years, who has attained the age of 65, and whose household income does not exceed low income as defined by general law; and

WHEREAS, the State Legislature enacted Chapter 12-57, Laws of Florida, creating F.S. §196.075, implementing Article VII, § 6(d), Florida Constitution, effective July 1, 2013, and

WHEREAS, the City Commission of the City of Atlantic Beach desires to provide for an additional homestead exemption within the provisions and limitations of Article VII, §6(d), Florida Constitution, Chapter 12-57, Laws of Florida, and F.S. §196.075, and

WHEREAS, the additional homestead exemption should be in the form of an ordinance and should be delivered to the Duval County Property Appraiser no later than December 1, 2015 to be effective in the 2016 tax year, and

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION ON BEHALF OF THE PEOPLE OF THE CITY OF ATLANTIC BEACH, FLORIDA:

SECTION 1. The Code of Ordinances of the City of Atlantic Beach, Florida is hereby amended to add an additional homestead exemption and change the household income determination and shall read as follows:

• **Sec. 20-82. - Additional homestead exemptions authorized.**

- (a) Commencing January 1, 2001, and annually thereafter, pursuant to Article VII, §6(f), Florida Constitution, and F.S. §196.075, an additional homestead exemption of twenty-five thousand dollars (\$25,000.00) is hereby authorized for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of sixty-five (65) and whose household income does not exceed twenty thousand dollars. Low income as defined by F.S. §196.075.
- (b) Commencing January 1, 2015 and annually thereafter, pursuant to Article VII, §6(d), Florida Constitution and F.S. §196.075, an additional homestead exemption is authorized equal to the assessed value of the property to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars and who has maintained thereon the permanent residence of the owner for not less than twenty-five years and who has attained age sixty-five and whose household income does not exceed the income limitation prescribed in F.S. §196.075.

• **Sec. 20-83. - Annual adjustment to household income.**

The household income limitation shall be adjusted annually, on January 1, in accordance with F.S. §196.075.

SECTION 2. The City Clerk is hereby directed to deliver a certified copy of this ordinance to the Duval County Property Appraiser's Office upon approval.

SECTION 3. Severability. If any section, sentence, clause or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this ordinance.

SECTION 4. Effective Date. This ordinance shall take effect immediately upon its final passage and adoption.

Passed by the City Commission on first reading this 27th day of July, 2015.

PASSED AND DULY ADOPTED with a quorum present and voting, by the City Commission this 10th day of August, 2015.



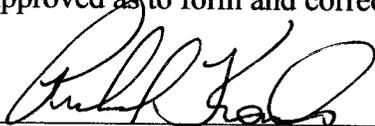
CAROLYN WOODS,
Mayor, Presiding Officer

ATTEST:



DONNA L. BARTLE,
City Clerk

Approved as to form and correctness:



RICHARD KOMANDO,
City Attorney