

AN ORDINANCE OF THE CITY OF PLANTATION, FLORIDA, PERTAINING TO THE SUBJECT OF TAXATION; AMENDING SEC. 24-1 OF THE CODE OF ORDINANCES TO CLARIFY THAT THE CURRENT, ADDITIONAL HOMESTEAD EXEMPTION AUTHORIZED BY SECTION 196.075 (2)(A), FLORIDA STATUTES WILL NOT APPLY TO AD VALOREM TAXES LEVIED FOR OR BY MUNICIPAL DEPENDENT SPECIAL DISTRICTS; AMENDING SEC. 24-1 OF THE CODE OF ORDINANCES TO PROVIDE AN ADDITIONAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXES LEVIED BY THE CITY OF PLANTATION FOR QUALIFYING PERSONS 65 AND OLDER (PURSUANT TO THE PROVISIONS OF §196.075, FLORIDA STATUTES AND ART. VII, PARAGRAPH 6(D)(2), OF THE FLORIDA CONSTITUTION) WHICH SHALL NOT APPLY TO MUNICIPAL DEPENDENT SPECIAL DISTRICTS; ADDING A SUNSET PROVISION TO BOTH HOMESTEAD EXEMPTIONS; MAKING OTHER IMPLEMENTING AND CLARIFYING AMENDMENTS TO SECTION 24-1 OF THE CODE OF ORDINANCES; PROVIDING FINDINGS; PROVIDING DIRECTIONS TO THE CITY CLERK; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

WHEREAS, the Florida Constitution in Article VII, Subsection 6(d) allows municipalities the option of granting additional homestead exemptions to certain persons sixty-five (65) years of age or older whose household income does not exceed a certain specified amount and who otherwise meet the qualification requirements for such exemptions; and,

WHEREAS, the City has adopted an additional homestead exemption authorized under Article VII, Paragraph 6(d)(1), of the Florida Constitution and Subsection 196.075 (2)(a), Florida Statutes; and,

WHEREAS, there are no qualifying homesteads for the exemption authorized by Subsection 196.075 (2)(a), Florida Statutes in either of the City's dependent special districts, and the City desires to clarify such existing exemption so as to not apply to ad valorem taxes levied for or by municipal dependent special districts; and,

WHEREAS, the City Council has considered the costs to the City and the benefits to the eligible property owners regarding the provision of an additional homestead exemption authorized under Article VII, Paragraph 6(d)(2), of the Florida Constitution and Subsection 196.075 (2)(b), Florida Statutes, and wishes to adopt an Ordinance to make this additional homestead exemption available for ad valorem taxes levied by the City of Plantation to those who may qualify for same in the manner provided by law; and,

WHEREAS, the City does not wish for the exemption authorized by this Ordinance and Subsection 196.075 (2)(a), Florida Statutes, to apply to ad valorem taxes levied for or by municipal dependent special districts; and,

WHEREAS, the City wishes to sunset both additional homestead exemptions so as to enable a future City Council to consider the impacts of such exemptions and need for same in light of the City's then-current financial condition and demographics;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANTATION, that:

SECTION 1: Section 24-1 of the Code of Ordinances of the City of Plantation, is hereby amended to read as follows:

“Sec. 24-1. Additional homestead exemption for persons 65 and older.

(a) Pursuant to the provisions of Section§196.075, Florida Statutes, and ParagraphSection 6(d)(1), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption of twenty-five thousand dollars (\$25,000.00) from ad valorem taxes levied by the City of Plantation for persons sixty-five (65) and older who have the legal or equitable title to real property within the corporate limits of the City of Plantation, who maintain said property as the permanent residence of the owner, and who meet the household income guidelines as set forth in Section§196.075, Florida Statutes. Notwithstanding anything to the contrary in the prior sentence and commencing January 1, 2019, the additional homestead exemption provided in this Subsection (a) shall not apply to ad valorem taxes levied for or by the City’s dependent special districts. The exemption provided for in this Subsection (a) shall be available to qualifying taxpayers for ad valorem taxes levied as of January 1, 2004, and each January 1st thereafter through January 1, 2030. The exemption provided by this Subsection (a) shall sunset and expire on December 31, 2030.

(b) Pursuant to the provisions of Section 196.075, Florida Statutes, and Paragraph 6(d)(2), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption from ad valorem taxes levied by the City of Plantation equal to the assessed value of the property for a person who has the legal or equitable title to real estate within the corporate limits of the City of Plantation with a just value less than two hundred and fifty thousand dollars (\$250,000.00), as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five (25) years, who has attained age sixty-five (65), and who meets the household income guidelines as set forth in Section 196.075, Florida Statutes. Notwithstanding anything to the contrary in the prior sentence, the additional homestead exemption provided in this Subsection (b) shall not apply to ad valorem taxes levied for or by the City’s dependent special districts. The exemption provided for in this Subsection (b) shall be available to qualifying taxpayers for ad valorem taxes levied as of January 1, 2019, and each January 1st thereafter through January 1st, 2030. The exemption provided by this Subsection (b) shall sunset and expire on December 31, 2030.

(~~c~~b) Taxpayers claiming the additional homestead exemptions set forth in this subSection (a) above must annually submit to the property appraiser, not later than March 1st of each year for which either or both of such exemptions are available and claimed, a sworn statement of household income on a form prescribed by the Department of Revenue, and supported by any supplemental information as may be required by the Department of Revenue and Florida law.

(~~d~~e) Taxpayers claiming the additional homestead exemptions set forth in this Section must first be entitled to the homestead exemption set forth in Section§196.031, Florida

Statutes. Receipt of the additional homestead exemptions provided for in this Section shall be subject to the provisions of Section §196.131 and Section §196.161, Florida Statutes, if applicable.

(d) ~~The exemption provided for in this section shall be available to taxpayers for ad valorem taxes levied as of January 1, 2004, and each January 1st thereafter.~~

SECTION 2: Should any section or provision of this Ordinance, or any paragraph, sentence, or word, be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof, as a whole or a part hereof, other than the part declared to be invalid.

SECTION 3: This Ordinance shall take effect immediately, upon passage on First and Second Reading by a "Majority Plus One Vote" of the City Council and Signature by the Mayor.

SECTION 4: The City Clerk is hereby directed to deliver a certified copy of this Ordinance to the Broward County Property Appraiser's Office as soon as possible after the original is signed by the Mayor.

PASSED ON FIRST READING by the City Council this 14 day of FEBRUARY, 2018.

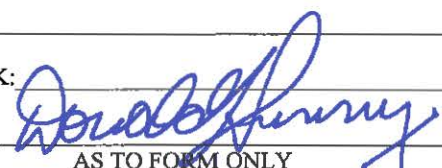
PASSED AND ADOPTED ON SECOND READING by the City Council this 28 day of FEBRUARY, 2018.

SIGNED by the Mayor this 1 day of march, 2018.


MAYOR

ATTEST:


CITY CLERK

	REQUESTED	APPROVED	DATE
BY:	_____		
DEPT. OK:	_____		
ADMIN. OK:	_____		
ATTY. OK:			
	AS TO FORM ONLY		

RECORD ENTRY:

I HEREBY CERTIFY that the Original of the foregoing signed Ordinance was received by the Office of the City Clerk and entered into the Public Record this ____ day of _____, 2018.

Susan Slattery, City Clerk

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