

GILCHRIST COUNTY, FLORIDA

ORDINANCE 2013-01

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF GILCHRIST COUNTY, FLORIDA, AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING PERSONS AGED 65 OR OLDER; PROVIDING DEFINITIONS AND CRITERIA FOR ELIGIBILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Gilchrist County is responsible for the health, safety and welfare of the citizens of Gilchrist County; and

WHEREAS, the Board of County Commissioners finds it to be in the best interests of the citizens of Gilchrist County to reduce the ad valorem tax burden on persons 65 years of age or older with limited incomes; and

WHEREAS, Section 6(f), Article VII, of the State Constitution, and Section 196.075, Florida Statutes, authorizes counties to grant an additional homestead exemption of up to \$50,000 to certain qualifying persons 65 years of age or older.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GILCHRIST COUNTY, FLORIDA:

Section 1. Article VI, of is added to Chapter 78 of the Gilchrist County Code of Ordinances to read as follows:

Article VI. Additional Homestead Exemption

Sec. 78-100. Generally.

(a) As used in this Article, and as prescribed in Section 196.075, Florida Statutes, the following definitions apply:

Household means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

Household income means the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.

(b) The exemption granted by this Article applies only to taxes levied by the Gilchrist County Board of County Commissioners.

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DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

Sec. 78-101. Additional exemption.

(a) ~~A~~Homestead exemptions from assessed valuation for county ad valorem tax levies in the following amounts are ~~of \$25,000 is~~ hereby authorized:

- (1) Twenty-five thousand dollars.
- (2) The amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000 and has maintained the permanent residence of the owner for at least 25 years.

(b) Those persons entitled to the homestead exemptions in F.S. § 196.031, and meeting the criteria for exemption listed in section 78-102 of this Article, may apply for and receive the additional homestead exemptions as authorized by this Article.

(c) A person eligible for a ~~the~~ homestead exemption authorized by this Article shall be entitled to the full amount of the exemption as provided herein. However, if the granting of the homestead exemption authorized by this Article, when added to any other exemption from ad valorem assessment granted to a particular property, results in an exemption that exceeds the ad valorem assessment of the property, then the homestead exemption authorized by this Article shall only be available to the extent that it is equal to the difference between the ad valorem assessment of the property and any other exemption from ad valorem assessment granted to the property.

Sec. 78-102. Criteria for exemption.

(a) The homestead exemptions authorized by this Article are ~~is~~ available to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$24,916.00.

(b) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the homestead exemption authorized by this Article.

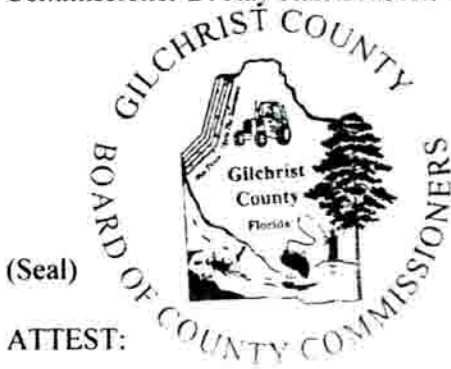
(c) Beginning January 1, 2010, the \$24,916.00 income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period of January 1 through December 31 of the immediate prior year compared with the same period of the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(d) Any person claiming the homestead exemption authorized by this Article must annually submit to the Gilchrist County Property Appraiser, no later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue. Such statement must be supported by copies of any federal tax returns for the prior year, any wage and earnings statements and any other documents required by the department of revenue, for each member of the household, to be submitted by June 1. The taxpayer's statement shall attest to the accuracy of such copies. The Property Appraiser may not grant the exemption without the required documentation.

Section 2. The Clerk shall deliver a copy of this ordinance to the Property Appraiser immediately upon adoption.

Section 3. A certified copy of this ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners and shall take effect upon receipt of official acknowledgment from the Department of State that this ordinance has been filed.

This Ordinance is passed this 18th day of March, 2013. On motion made by Commissioner D. Ray Harrison, Jr.; Second by Commissioner Todd Gray; on a vote of 5 to 0.



ATTEST:

Todd Newton
Todd Newton
Clerk to the Board of County Commissioners

BOARD OF COUNTY COMMISSIONERS
OF GILCHRIST COUNTY, FLORIDA

Sharon A. Langford
Sharon A. Langford, Chair