ORDINANCE NO. 3763

AN ORDINANCE
To Be Entitled:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FORT MYERS, FLORIDA, AMENDING THE CITY CODE, SUB-PART A, ADMINISTRATION, CHAPTER 82 TAXATION, ARTICLE IV LOCAL BUSINESS TAX BY RESERVING SECTIONS 82-206 THROUGH 82-209; CREATING ARTICLE V ADDITIONAL HOMESTEAD EXEMPTION BY, PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION OF TWENTY-FIVE THOUSAND DOLLARS FOR PERSONS SIXTY-FIVE AND OLDER WITH CERTAIN INCOME LIMITS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS: The City is the governing body in and for the City of Fort Myers, a municipal corporation in the State of Florida; and

WHEREAS: The City Council finds that it would be beneficial to aid the senior citizens whose household income does not exceed the $28,448 in 2015 dollars, as statutorily adjusted by the average cost of living index set forth in Florida Statutes 196.075; and

WHEREAS: Section 6(~~f~~d) Article VII of the Florida Constitution permits the governing authority of a municipality to adopt an ordinance permitting an additional homestead exemption of up to $25,000 for owners over the age of 65 and whose household income does not exceed the $20,000 as statutorily adjusted by the average cost-of-living index figures as set forth in Florida Statutes 196.075.

NOW THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF FORT MYERS, FLORIDA, that:

SECTION 1. The City Code of the City of Fort Myers, Florida, Sub-Part A, Administration, Chapter 82, Taxation, Article IV Local Business Tax is amended by reserving Sections 82-206 through 82-209.

SECTION 2. The City Code of the City of Fort Myers, Florida, Sub-Part A, Administration, Chapter 82, Taxation, is hereby amended by creating Article V Additional Homestead Exemption to read as follows:

ARTICLE V. ADDITIONAL HOMESTEAD EXEMPTION

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Sec. 82-210. Applicability.

Pursuant to and in accordance with Sec. (f)(d) of the Florida State Constitution, the additional homestead exemption as set forth in this article is enacted pursuant to the provisions of Florida Statutes, Section 196.075 and other applicable provisions of law.

Sec. 82-211. Definitions.

The words and phrases, when used in this article, will have the same meanings as provided by Florida Statutes 196.075, as may be amended from time to time, except where the context clearly indicates a different meaning.

Household means a person or group of persons living together in a room or group or 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, as all members of a household.

Sec. 82-212. Additional homestead exemption for persons 65 and older and having an income of $20,000.00 or less.

(a) In accordance with Section 6(f)(d), Article VII of the Florida State Constitution, any person meeting the following requirements shall be entitled to an additional homestead exemption:

(1) The person has legal or equitable title to real estate; and

(2) The person maintains the real estate as the person's permanent residence; and

(3) The person has attained the age of 65; and

(4) The person's household income does not exceed $28,448 in 2015 dollars, as statutorily adjusted by the average cost-of-living index figures as set forth in Florida Statutes, Section 196.075 shall be eligible for an additional homestead exemption not to exceed $25,000.

(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 additional homestead exemption.

Sec. 82-213. Household income adjusted annually.

Beginning January 1, 2001, the $20,000 income limitation shall be adjusted annually on January 1, by the percentage change in the average cost of living index in the period January 1 through December 31 of the immediate prior year compared with the same period for 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.

Sec. 82-214. Application only to city taxes.

The additional homestead exemption applies only to taxes levied by the city. The exemption applies to all taxes levied by the city.

Sec. 82-214. Taxpayer responsibilities.

A taxpayer claiming additional homestead exemption must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue. The filing of the statement must be supported by copies of any federal income tax returns for the prior year, any wage and earning statements (W-2 forms), and any other documents it finds necessary, for each member of the household, to be submitted by June 1. The taxpayer's statement shall attest to the accuracy of such copies.

Sec. 82-215. Notice to property appraiser.

The City Clerk will transmit a certified copy of the ordinance from which this article is derived to the Lee County Property Appraiser no later than December ~~3~~1~~, 2015~~ of the year prior to the year the exemption shall become effective, and, if this article is repealed, the city clerk shall notify the Lee County Property Appraiser no later than December 1 of the year prior to the year the exemption expires.

Secs. 82-216 - 82-219. Reserved.

SECTION 3. Conflicts of Law.

Whenever the requirements or provisions of this ordinance are in conflict with the requirements or provisions of any other lawfully adopted ordinance or statute, the most restrictive requirements shall apply.

SECTION 4. Severability.

If any part, section, subsection, or other portion of this ordinance or any application thereof to any person or circumstance is declared void, unconstitutional or invalid for any reasons, such part, section, subsection, or other portion or the prescribed application thereof, shall be severable,

and the remaining provision of this ordinance, and all applications thereof not having been declared void, unconstitutional or invalid, shall remain in full force and effect. The City declares that no invalid or prescribed provision or application was an inducement to the enactment of the ordinance, and that it would have enacted this ordinance regardless of the invalid or prescribed provision or application.

SECTION 5. Effective Date.

This ordinance shall become effective immediately upon adoption.