

**ORDINANCE NO. 944**

**AN ORDINANCE OF THE TOWN OF BAY HARBOR ISLANDS, RELATING TO AD VALOREM TAXATION; CREATING SECTION 18 1/2-47 OF THE TOWN CODE OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN LOW-INCOME QUALIFYING SENIOR CITIZENS WHO ARE LONG-TERM RESIDENTS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; REQUIRING DELIVERY OF ORDINANCE TO PROPERTY APPRAISER; WAIVING THE REQUIREMENT FOR ANNUAL APPLICATION AND INCOME STATEMENT UPON REQUEST BY THE PROPERTY APPRAISER; PROVIDING SEVERABILITY; INCLUSION IN THE CODE; AN EFFECTIVE DATE AND REQUIRING A MAJORITY PLUS ONE VOTE OF THE MEMBERS OF THE GOVERNING BODY.**

**WHEREAS**, the Town Council of the Town of Bay Harbor Islands is charged with protecting and preserving the public health, safety and welfare of the residents and those coming into the Town of Bay Harbor Islands; and

**WHEREAS**, on November 8, 2012, voters approved Amendment No. 11 by the required 60 percent needed for passage; and

**WHEREAS**, pursuant to Amendment No. 11 and House Bill 357, now codified as Article VII, Section 6(d)(2) of the Florida Constitution and Section 196.075, Florida Statutes, respectively, the town council of any municipality may adopt an ordinance to allow an additional homestead exemption for 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 of less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who as attained the age of 65, and whose household income does not exceed the income limitations set forth in state law, which is currently \$27,030 and adjusted annually; and

**WHEREAS**, Article VII Section 6(d) provides that a municipality may implement this low-income senior homestead exemption for long-term residents in addition to or in place of the existing additional \$50,000 senior citizen homestead exemption at the option of the municipality; and

**WHEREAS**, Section 196.075, Florida Statutes, provides that this low-income senior exemption must be authorized by a majority plus one vote of the members of the governing body of the municipality granting such exemption; and

**WHEREAS**, in addition to the existing additional \$50,000 senior citizen homestead exemption adopted, the Council now desires to implement the additional homestead exemption for low-income senior citizens who are long-term residents in accordance with the provisions of Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes; and

WHEREAS, pursuant to Section 196.001(9), Florida Statutes a municipality may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075; and

WHEREAS, this Council is required to consider the possibility of fraudulent exemption claims which may occur due to waiver of the annual income statement requirement; and

WHEREAS, this Council desires to urge the Property Appraiser to request that this Council waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAY HARBOR ISLANDS, FLORIDA as follows:

**Section 1.** Section 18 ½ - 47 of the Town Code of Bay Harbor Islands, Florida is hereby created to read as follows in its entirety:

**Section 18 ½ - 47      Homestead exemption for low-income senior citizens who are long-term residents.**

- (a) In accordance with Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes, any person who meets the following criteria shall be entitled to make application for an additional homestead exemption for the amount of the assessed value of the property:
  - (i) has the legal or equitable title to real estate located within Miami-Dade County with a just value of less than \$250,000,
  - (ii) has maintained thereon the permanent residence of the owner for at least 25 years,
  - (iii) has attained the age of 65, and
  - (iv) has a household income that does not exceed the income limitations set forth in State law, which is currently \$27,030 and adjusted annually.
- (b) The exemption set forth in subsection (a) above shall be in addition to and shall not replace the additional \$50,000 senior citizen homestead exemption adopted pursuant to Section 18 ½ - 41 of the Town Code.
- (c) Every person claiming the additional homestead exemption pursuant to subsection (a) above must file an application with the Miami-Dade County Property Appraiser no later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1 of each such year ever applicant must file supporting documentation with the Property Appraiser. Such documentation shall include copies of all federal income tax returns, wage and earnings statements, and such other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year.

- (d) Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.
- (e) Notwithstanding subsections (c) and (d) above, if the Property Appraiser, pursuant to Section 196.011(9), Florida Statutes, requests that this Council waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075, then after an initial application for exemption has been made and the exemption is granted pursuant to section 196.075, subsection (c) and (d) shall not apply and the requirement that an annual renewal application or income statement be submitted to the Property Appraiser for exemption of property within the County shall be waived, except in the circumstances set forth below. Timely annual application together with the required income statement for exemption shall be required whenever:
  - (i) property exempted on the assessment roll of the immediately preceding tax year is sold or otherwise disposed of,
  - (ii) the ownership changes in any manner,
  - (iii) the applicant ceases to use the property as his or her homestead, or
  - (iv) the status of the owner changes so as to change the exempt status of the property, as provided in section 196.011(9)(a).
- (f) This additional exemption shall be available commencing with the 2013 tax roll and shall continue with all subsequent tax rolls. The Property Appraiser may begin accepting applications and sworn statements for the year 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue.
- (g) Commencing January 1, 2013, and each January 1 thereafter, the annual income limitation applicable to this Ordinance shall be adjusted annually as provided in State law and shall be applicable as of January 1 of each year.
- (h) The Clerk of the Town of Bay Harbor Islands shall file a copy of this ordinance in the appropriate books and records, and, within 30 days of the effective date of this ordinance, transmit a copy of the Miami-Dade County Property Appraiser.

**Section 2.** If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

**Section 3.** It is the intention of the Town Council of the Town of Bay Harbor Islands, and it is hereby ordained that the provisions of this ordinance shall become and be made part of the Town Code of Bay Harbor Islands. The sections of this ordinance may be re-numbered or re-lettered to accomplish such intention, and the word "ordinance" may be changed to "section", "article", or other appropriate word.

**Section 4.** This Ordinance shall be effective immediately upon passage by the Town Council on second reading.

PASSED this 14th day of January, 2013 on first reading.

PASSED AND ADOPTED this 11th day of February, 2013 on second reading.



MAYOR

ATTEST:



TOWN CLERK

COUNCIL VOTE			
NAME	FOR	AGAINST	ABSTAINED (CONFLICT OF INTEREST)
Mayor Isaac Salver			ABSENT
Vice Mayor Jordan W. Leonard	X		
Councilwoman Stephanie Bruder	X		
Councilwoman Solange Rousselot	X		
Councilman Alberto Ruder	X		
Councilman Francisco J. Temprano	X		
Councilman Robert H. Yaffe	X		

WORDS WITH A LINE THROUGH THEM ARE DELETED

UNDERSCORED WORDS ARE ADDITIONS