

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF KEY WEST, FLORIDA, AMENDING CHAPTER 66 OF THE CODE OF ORDINANCES ENTITLED "TAXATION" BY AMENDING SECTION 66-56 TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF \$50,000.00, RETROACTIVELY EFFECTIVE TO THE 2013 TAX ROLL, FOR ANY PERSON WITH LEGAL OR EQUITABLE TITLE TO REAL ESTATE AND MAINTAINS THEREON PERMANENT RESIDENCE AS OWNER, WHO HAS ATTAINED THE AGE OF 65, AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED \$20,000; DIRECTING THE CITY CLERK TO DELIVER A COPY OF THIS ORDINANCE TO THE PROPERTY APPRAISER; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Article VII, section 6(d)(1) of the Florida Constitution and section 196.075(2)(a), Florida Statutes, the governing authority of a municipality may adopt an ordinance that allows an additional homestead exemption for income-eligible persons who have attained the age of 65; and

WHEREAS, in Ordinance No. 13-07, one type of additional homestead exemption was approved, and one type of exemption was repealed, with the unintended effect of removing an exemption which benefited a number of Key West's most vulnerable senior citizens; and

WHEREAS, the City Commission finds that restoring the additional senior citizen homestead exemption would protect the welfare of the citizens of Key West.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF KEY WEST, FLORIDA:

Section 1: That Section 66.56 of the Code of Ordinances is hereby amended as follows\*:

**Sec. 66.56 Additional homestead tax exemptions.**

(a) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

*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.

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\*(Coding: Added language is underlined; deleted language is ~~struck through~~.)

(b) The city grants an additional homestead exemption equal to the property's assessed value to any person who has attained the age of 65 by January 1 of the year they are applying for the exemption and they meet the following requirements:

1. The applicant holds legal or equitable title to homestead real property with a just (market) value less than \$250,000.00; and

2. The applicant has maintained thereon permanent residence as owner for no less than 25 years; and

3. The applicant's adjusted household income does not exceed \$27,030.00, or such other amount as may be annually adjusted by the Florida Department of Revenue;

(c) The city grants an additional homestead exemption of \$50,000.00 to any person who has the legal or equitable title to real estate and maintains thereon permanent residence as owner, who has attained the age of 65, and whose household income, as defined by general law, does not exceed \$20,000.00. This exemption shall be applicable retroactively to the 2013 tax roll, and continue until amended or repealed by ordinance.

~~(e)~~(d) The exemption(s) granted in subsection (b) and (c) of this section applies only to taxes levied by the city.

~~(d)~~(e) Any taxpayer claiming the exemption granted in subsection (b) or (c) of this section must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the state Department of Revenue.

Section 2: The City Clerk is directed to immediately deliver a certified copy of this Ordinance to the Monroe County Property Appraiser.

Section 3: If any section, provision, clause, phrase, or application of this Ordinance is held invalid or unconstitutional for any reason by any court of competent jurisdiction, the remaining provisions of this Ordinance shall be deemed severable therefrom and shall be construed as reasonable and necessary to achieve the lawful purposes of this Ordinance.

Section 4: All Ordinances or parts of Ordinances of said City in conflict with the provisions of this Ordinance are hereby superseded to the extent of such conflict.

Section 5: This Ordinance shall go into effect immediately upon its passage and adoption and authentication by the signature of the presiding officer and the Clerk of the Commission.

Read and passed on first reading at a regular meeting held this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Read and passed on final reading at a regular meeting held this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Authenticated by the presiding officer and Clerk of the Commission on \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Filed with the Clerk \_\_\_\_\_, 2014.

Mayor Craig Cates	_____
Vice Mayor Mark Rossi	_____
Commissioner Teri Johnston	_____
Commissioner Clayton Lopez	_____
Commissioner Billy Wardlow	_____
Commissioner Jimmy Weekley	_____
Commissioner Tony Yaniz	_____

\_\_\_\_\_  
CRAIG CATES, MAYOR

ATTEST:

\_\_\_\_\_  
CHERYL SMITH, CITY CLERK