

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, EQUAL TO THE PROPERTY'S ASSESSED VALUE, FROM TAXES LEVIED BY THE CITY OF KEY WEST FOR PERSONS WHO HAVE LEGAL OR EQUITABLE TITLE TO REAL ESTATE WITH A JUST MARKET VALUE LESS THAN \$250,000.00 THAT IS AND HAS BEEN THEIR PERMANENT RESIDENCE FOR AT LEAST 25 YEARS, AND WHO HAVE ATTAINED THE AGE OF 65, AND HAVE A HOUSEHOLD INCOME THAT DOES NOT EXCEED \$27,030; DIRECTING THE 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(f) of the Florida Constitution and its enabling statute, 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, the City Commission finds that such additional senior citizen homestead exemption would best serve the interests 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 exemption.

(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.

(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

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

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;

~~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.~~

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

(d) Any taxpayer claiming the exemption granted in subsection (b) 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 \_\_\_\_\_, 2013.

Read and passed on final reading at a regular meeting held this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

Authenticated by the presiding officer and Clerk of the Commission on \_\_\_\_\_ day of \_\_\_\_\_, 2013.

Filed with the Clerk \_\_\_\_\_, 2013.

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CRAIG CATES, MAYOR

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CHERYL SMITH, CITY CLERK