

Introduced by: Council Member Chris Hoffman

1st Reading: May 18, 2020

2nd Reading: June 1, 2020

ORDINANCE NO. 2020-8142

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING CHAPTER 30, ARTICLE III, SECTION 30-34(a) (ADDITIONAL HOMESTEAD EXEMPTIONS AUTHORIZED) OF THE CITY CODE OF ORDINANCES, TO INCREASE THE AMOUNT OF ADDITIONAL HOMESTEAD EXEMPTION FOR LOW INCOME PERSONS AGE 65 YEARS AND OVER FROM \$25,000.00 TO \$50,000.00 CONSISTENT WITH STATE LAW; DIRECTING THE CLERK TO PROVIDE A COPY OF THIS ORDINANCE UPON COUNCIL APPROVAL TO THE DUVAL COUNTY PROPERTY APPRAISER; PROVIDING FOR LEGISLATIVE FINDINGS, REPEAL OF CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, pursuant to Article VII, Section 6(d), Florida Constitution, and Section 196.075, Florida Statutes, the City of Jacksonville Beach (“City”) Code of Ordinances Sec. 30-34(a) authorizes an additional homestead exemption of twenty-five thousand dollars (\$25,000.00) for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of sixty-five (65) and whose household income does not exceed the income limitation prescribed in Section 196.075, Florida Statutes; and

WHEREAS, Article VII, Section 6(d), Florida Constitution, authorizes the State Legislature to enact a general law allowing local governments, for the purpose of their respective tax levies, to grant additional homestead exemptions; and

WHEREAS, Section 196.075(2), Florida Statutes, implementing Article VII, Section 6(d), Florida Constitution, allows for two additional homestead exemptions for low income seniors, and it authorizes the governing authority of any municipality to adopt an ordinance to allow either or both of the additional homestead exemptions; and

WHEREAS, Section 196.075(2)(a), Florida Statutes, allows an additional homestead exemption up to \$50,000.00 for a 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 \$20,000.00; and

WHEREAS, Section 196.075(1)(b), Florida Statutes, defines “household income” as the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code (26 U.S.C.A. §62), of all members of a household; and

WHEREAS, pursuant to Section 196.075(3), Florida Statutes, the \$20,000.00 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; and

WHEREAS, pursuant to Section 196.075(4)(b), Florida Statutes, the City Council specifies that the additional homestead exemption granted by this Ordinance applies only to taxes levied by the City; and

WHEREAS, pursuant to Section 196.075(4)(c), Florida Statutes, this Ordinance increases the additional homestead exemption allowed in the City Code of Ordinances Section 30-34(a), from \$25,000.00 to \$50,000.00 consistent with and as authorized by the provisions and limitations of Article VII, Section 6(d), Florida Constitution, and Section 196.075(2)(a), Florida Statutes; and

WHEREAS, pursuant to Section 196.075(4)(d), Florida Statutes, a taxpayer claiming the additional homestead exemption authorized by this Ordinance 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; and

WHEREAS, pursuant to Section 196.075(6), Florida Statutes, the City Clerk shall deliver a copy of this Ordinance, when adopted by City Council, to the Duval County Property Appraiser no later than December 1, 2020, and that the exemption authorized by this Ordinance shall be effective in the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. RECITALS AND LEGISLATIVE FINDINGS. The above recitals and legislative findings are ratified, correct and made a part of this Ordinance.

SECTION 2. THAT SECTION 30-34(a) OF THE CODE OF ORDINANCES, CITY OF JACKSONVILLE BEACH, FLORIDA, IS HEREBY AMENDED TO READ AS FOLLOWS¹:

Sec. 30-34. - Additional homestead exemptions authorized.

- (a) Commencing January 1, ~~2001~~ 2021, and annually thereafter, pursuant to Article VII, § 6(d), Florida Constitution, and § 196.075(~~2~~)(a), Florida Statutes, an additional homestead exemption of ~~twenty-five~~ fifty thousand dollars (~~\$25,000.00~~ \$50,000.00) is hereby authorized for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of sixty-five (65) and whose household income does not exceed the income limitation prescribed in § 196.075, Florida Statutes.

SECTION 3. CONFLICTING ORDINANCES AND RESOLUTIONS. All Ordinances and Resolutions previously adopted or entered into by the City that are in conflict with this Ordinance are repealed to the extent inconsistent herewith.

¹ Additions are indicated with underline text, deletions are indicated with ~~strikethrough~~ text.

SECTION 4. SEVERABILITY. If any section, subsection, clause or provision of this Ordinance is held invalid, the remainder shall not be affected by such invalidity.

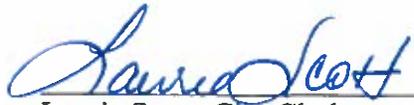
SECTION 5. DIRECTION TO CITY CLERK. The City Clerk is directed to deliver a true and correct certified copy of this Ordinance to the Duval County Property Appraiser's Office as soon as practicable, but no later than December 1, 2020.

SECTION 6. EFFECTIVE DATE. This Ordinance will immediately take effect upon its adoption by the City Council.

AUTHENTICATED THIS 15th DAY OF June, A.D., 2020.



William C. Latham, Mayor



Laurie Scott, City Clerk