

ORDINANCE No. 99-13

AN ORDINANCE PROVIDING ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER, PROVIDING AUTHORITY; DEFINITIONS; ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER; HOUSEHOLD INCOME ADJUSTED ANNUALLY; APPLICATION ONLY TO TOWN TAXES; TAXPAYER RESPONSIBILITIES; NOTICE TO THE PROPERTY APPRAISER; SEVERABILITY AND EFFECTIVE DATE.

IT IS HEREBY ORDAINED BY THE TOWN OF FORT MYERS BEACH AS FOLLOWS:

SECTION 1. Authority.

This Ordinance is enacted pursuant to the provisions of Chapter 95-494, Laws of Florida, Chapter 166, and 196.075 of the Florida Statutes, and other applicable provisions of law.

SECTION 2. Definitions.

As used in this ordinance, the term:

- (a) "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.
- (b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

SECTION 3. Additional Homestead Exemption For Persons 65 And Older.

In accordance with Section 6(f), Art. VII of the State Constitution, the Town Council allows an additional homestead exemption of \$25,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence, who has attained age 65, and whose household income does not exceed \$20,000. 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.

SECTION 4. 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.

SECTION 5. Application Only To Town Taxes.

The exemption applies only to taxes levied by the Town of Fort Myers Beach. This exemption will apply to all tax levies of the Town, including dependent special districts and municipal service taxing units of the Town.

SECTION 6. Taxpayer Responsibilities.

A taxpayer claiming the 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 earnings 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.

SECTION 7. Notice To The Property Appraiser.

A copy of this ordinance shall be delivered to the property appraiser no later than December 1, 1999 and if the ordinance is repealed, the Town Manager shall notify the property appraiser no later than December 1, of the year prior to the year the exemption expires.

SECTION 8. Severability.

If any one of the provisions of this ordinance should be held contrary to any express provision of law or contrary to the policy of express law, although not expressly prohibited, or against public policy, or shall for any reason whatsoever be held invalid, then such provision shall be null and void and shall be deemed separate from the remaining provisions of this ordinance, and in no way affect the validity of all other provisions of this ordinance.

SECTION 9. Effective Date.

This ordinance shall become effective immediately upon its adoption.

The foregoing ordinance was enacted by the Town Council upon a motion by Council Member Cereceda and seconded by Council Member Muller

and, upon being put to a vote, the result was as follows:

Anita T. Cereceda	<u>aye</u>
Daniel Hughes	<u>aye</u>
John Mulholland	<u>aye</u>
Garr Reynolds	<u>aye</u>
Ray Murphy	<u>aye</u>

DULY PASSED AND ENACTED this 15 day of Nov, 1999.

ATTEST:

By: Marsha Segal-George
Marsha Segal-George, Town Clerk

Approved as to form by:

Richard V.S. Roosa
Richard V.S. Roosa, Town Attorney

TOWN OF FORT MYERS BEACH

By: Raymond P. Murphy
Raymond P. Murphy, Mayor