

FRANKLIN COUNTY

ORDINANCE NO. 2004- 07

AN ORDINANCE ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION FOR SENIOR CITIZENS, SECTION 1-9 INCLUSIVE; BY PROVIDING AN ADDITIONAL \$25,000.00 HOMESTEAD EXEMPTION TO QUALIFIED SENIOR CITIZENS; PROVIDING TERMS AND CONDITIONS OF ENTITLEMENT; PROVIDING FOR SEVERABILITY AND REPEALER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on November 3, 1998, an amendment to the Florida constitution was approved providing an additional homestead exemption to certain qualifying senior citizens; and

WHEREAS, the Franklin County Board of County Commissioners desire to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as authorized by the 1999 session of the Florida Legislature through its enactment of House Bill 291; and

WHEREAS, the Franklin County Board of County Commissioners desire to provide this additional tax relief to its senior citizens and has determined that the adoption of this ordinance serves to protect the health, safety and welfare of the general public; now therefore,

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF FRANKLIN COUNTY, FLORIDA:

ARTICLE I. ADDITIONAL HOMESTEAD EXEMPTION  
FOR SENIOR CITIZENS

Sec. 1. Authority and purpose.

This article is adopted pursuant to the specific authority of Section 6 (f), Art VII of

the Florida Constitution, and Section 196.075, Florida Statutes; and the County's broad home rule powers granted by Chapter 166, Florida Statutes.

Sec. 2 Definitions.

The following words, terms and phrases, as used in this article, shall have the meanings, unless clearly indicated otherwise:

County means Franklin County, Florida.

Department of Revenue means the State Department of Revenue for the State of Florida.

Household means a person or group of persons living together in a room or group of room 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.

May is permissive when used herein.

Property Appraiser means the Franklin County Property Appraiser.

Shall is mandatory when used herein.

Sixty-five (65) years of age means a person who has attained the age of sixty-five (65) prior to January 1<sup>st</sup> of the tax year for which the additional homestead exemption is sought.

Sec. 3. Entitlement to additional homestead exemption.

- (a) Any person sixty-five (65) years of age or older and who has legal or equitable title to real estate located within the County of Franklin and who maintains thereon his or her permanent residence, and on residence qualifies for and receives homestead exemption pursuant to Section 6(a), Article VII of the Florida Constitution, and whose household income does not exceed \$20,000 as adjusted by the Cost of Living Index according to Section 4 shall be entitled to make application for an additional homestead exemption of \$25,000 as provided in this Article.
- (b) The additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the County; and, if applicable, shall be subject to the provisions of Sections 196.131 and 196.161, Florida Statutes. If title to the property is held jointly with right of survivorship, the person

residing on the property and otherwise qualifying for the additional homestead exemption may receive the entire amount of the additional homestead exemption provided herein.

- (c) The additional homestead exemption provided herein shall be available to qualified persons beginning with the year 2005 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Sec. 4. Annual adjustment of income.

Beginning January 1, 2005, and continuing every January 1<sup>st</sup> thereafter, the \$20,000.00 income limitation shall be automatically adjusted by the percentage of change in the average cost-of-living index in the period of January 1<sup>st</sup> through December 31<sup>st</sup> of the prior year as compared to the same period for the year prior to that year. As used herein, the term "index" shall be the average of the monthly consumer-price index figures for the stated twelve month period, for the United State as a whole, issued by the United States Department of Labor.

Sec. 5. Requirements for claiming additional homestead exemption.

- (a) Every person claiming the additional homestead exemption pursuant to this article must file an application with the Franklin County Property Appraiser no later than March 1<sup>st</sup> of each year for which such exemption is claimed. The application shall be on a form prescribed by the Florida Department of Revenue and shall include a sworn statement of household income for all members of the household. On or before June 1<sup>st</sup> of each year, each applicant must file supporting documentation with the Property Appraiser, including copies of all federal income tax returns, wage and earning statement (W-2 forms), and such other documentation as may be required by the Property Appraiser, including documentation necessary to verify the income received by all members of the household for the prior year. The applicant's statement shall attest to the accuracy of all documentation provided, and the Property Appraiser shall not grant the exemption without the required documentation.
- (b) Failure to file the application and sworn statement by March 1<sup>st</sup> or failure to file the required supporting documentation by June 1<sup>st</sup> of any given year shall constitute a waiver of the additional exemption privilege for that year.

Sec. 6. Notice requirements.

The County Clerk shall, prior to December 1, 2004, provide a copy of this ordinance to the Franklin County Property Appraiser, and, in the event this Ordinance is subsequently repealed, notification of such repeal shall be provided to the Franklin County Property Appraiser no later than December 1<sup>st</sup> prior to the year in which the homestead exemption provided herein expires.

Sec. 7.

In the event any portion of this Ordinance is, for any reason, held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this Ordinance. Further, in the event this Ordinance or any provision hereof shall be held to be inapplicable to any person, property, or circumstances, such holding shall not affect its applicability to any other person, property or circumstance.

Sec. 8.

All Ordinances or part of Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Sec. 9.

This Ordinance shall take effect immediately upon its adoption.

THIS ORDINANCE ADOPTED this 6<sup>th</sup> April day of ~~March~~, 2004.

FRANKLIN COUNTY BOARD  
OF COUNTY COMMISSIONERS

By:

  
CHERYL SANDERS, Chairman

Attest

  
Clerk