

ORDINANCE NO.: 02-05

AN ORDINANCE PROVIDING FOR THE EXPENSE OF COUNTY POWERS; AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000; PROVIDING THAT SAID ADDITIONAL HOMESTEAD EXEMPTION SHALL BE AVAILABLE TO ANY PERSON WHO HAS LEGAL OR EQUITABLE TITLE TO REAL ESTATE AND WHOSE PERMANENT RESIDENCE IS MAINTAINED THEREON; PROVIDING THAT SAID PERSON HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS OR OLDER; PROVIDING THAT SAID PERSON'S INCOME DOES NOT EXCEED \$21,259 AS DEFINED; PROVIDING FOR ADJUSTMENTS; PROVIDING FOR DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, said Constitutional Amendment provides that the additional homestead exemption shall not exceed \$25,000; that it would apply to persons having legal or equitable title to real estate and whose permanent residence is maintained thereon; who are 65 years or older and whose household income does not exceed \$21,259; and

WHEREAS, said additional homestead exemption should be in the form of an ordinance and should be filed with the Liberty County Property Appraiser no later than December 1, 2002, to be effective in the 2003 tax year;

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LIBERTY COUNTY, FLORIDA:

This Ordinance of Liberty County, Florida, is hereby enacted to read as follows:

Section 1. Commencing January 1, 2003, and annually thereafter, an additional homestead exemption of \$25,000 is hereby authorized for any person who has the legal or equitable title to real estate in Liberty County, Florida, and whose permanent residence is maintained thereon, who has attained the age of 65 years or older, and whose household income, as defined below, does not exceed \$21,259 or the amount determined by the annual adjustment statement as stated in Section 3 below. This exemption shall apply only to taxes levied by Liberty County, Florida.

Section 2. Definitions. As used in this ordinance, the following terms shall have the following meanings:



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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 Section 62 of the United States Revenue Code, of all members of a household.

Section 3. Annual adjustment to household income. Beginning January 2003, the \$21,259 household 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 to 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 4. Annual filing of household income statement. Any taxpayer claiming the additional homestead exemption must submit annually, not later than March of each year, to the Property Appraiser of Liberty County, a sworn statement of household income. Such statement shall be on a form and under rules prescribed by the Florida Department of Revenue. In addition, other supporting documentation may be required as specified by the Liberty County Property Appraiser.

Section 5. Severability Clause. If any section, subsection, paragraph, clause, or phrase of this ordinance is held to be unconstitutional, void or invalid, the remaining portion of this ordinance shall remain in effect.

Section 6. Effective Date. This ordinance shall take effect as provided by law.

ADOPTED THIS 9th day of May, 2002.

BOARD OF COUNTY COMMISSIONERS
LIBERTY COUNTY, FLORIDA

By: *John T. Sanders*
JOHN T. SANDERS, CHAIRMAN

ATTEST:

Robert Hill
ROBERT HILL
CLERK OF COURT