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ORDINANCE NO.: 07-04

AN ORDINANCE REPEALING AND REPLACING ORDINANCE 02-05, AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF \$50,000 TOTAL, 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 \$24,214 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, Section 6 of Article VII 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, recently enacted Chapter 2007-4, Laws of Florida, provides that the additional homestead exemption has been increased from \$25,000 to a \$50,000 total homestead exemption that applies 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 \$20,000, or the amount determined by the annual adjustments statements as listed in Section 3, which is currently \$24,214; and

WHEREAS, Chapter 2007-4, Laws of Florida, authorizes counties to increase the amount of the additional homestead exemption for eligible persons for the 2007 tax roll only by delivering a copy of the adopted regular or emergency ordinance authorizing such increase to the County Property Appraiser's office no later than June 1, 2007, to be effective for the 2007 tax year;

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

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

Section 1. Commencing for the 2007 tax roll, and annually thereafter, an additional homestead exemption, and a total of \$50,000, is hereby authorized for any person 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 \$24,214, or the amount determined by the annual adjustment statement as stated in Section 3 below. This exemption shall only apply to taxes levied by Liberty County, Florida.

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

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 or renting a portion of the dwelling.

B. "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.

Section 3. Annual adjustment to household income. Beginning January 1, 2008, the 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 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 4. Annual filing of household income statement. Any taxpayer claiming the additional homestead exemption must submit annually, not later than March 1 of each year, to the Property Appraiser of Liberty County, Florida, a sworn statement of household income on a form prescribed by the 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 void or invalid, the remaining portion shall remain in effect.

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

ADOPTED THIS AS AN EMERGENCY ORDINANCE on this 8th day of May, 2007, and reduced to writing on this 31st day of May, 2007.

**BOARD OF COUNTY COMMISSIONERS
LIBERTY COUNTY, FLORIDA**



DEXTER BARBER, CHAIRMAN

ATTEST:



**ROBERT HILL
CLERK OF COURT**