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2 CITY OF MARGATE, FLORIDA  
3

4 ORDINANCE NO. \_\_\_\_\_  
5

6 ORDINANCE OF THE CITY OF MARGATE, FLORIDA  
7 AMENDING CHAPTER 37 - TAXATION, ARTICLE III.  
8 ADDITIONAL HOMESTEAD EXEMPTION; PROVIDING FOR  
9 ALTERNATE ADDITIONAL HOMESTEAD EXEMPTION FOR  
10 LOW-INCOME SENIOR CITIZENS WHO ARE LONG-TERM  
11 RESIDENTS; PROVIDING FOR REPEAL; PROVIDING FOR  
12 SEVERABILITY; PROVIDING FOR CODIFICATION;  
13 PROVIDING FOR AN EFFECTIVE DATE.  
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15  
16 BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF  
17 MARGATE, FLORIDA:  
18

19 SECTION 1: The Code of Ordinances of the City of  
20 Margate, Florida, Chapter 37 - Taxation, Article III.  
21 Additional Homestead Exemption, shall be amended to read as  
22 follows<sup>1</sup>:  
23

24 ARTICLE III. - ADDITIONAL HOMESTEAD EXEMPTION

25 Sec. 37-36. - Definitions.

26 As used in this article, the following words shall have  
27 the meaning ascribed thereto:

28 *Household* means a person or group of persons living  
29 together in a room or group of rooms as a housing unit, but  
30 the term does not include persons boarding or renting a  
31 portion of a dwelling, as defined in Section 196.075(1),  
32 Florida Statutes, as amended from time to time.

33 *Household income* means the adjusted gross income, as  
34 defined in Section 62 of the United States Internal Revenue  
35 Code, of all members of the household, as defined in Section  
36 196.075(1), Florida Statutes, as amended from time to time.

37 Sec. 37-37. - General.

38 (a) Pursuant to and in accordance with Section  
39 196.075, Florida Statutes, the additional  
40 homestead exemption and alternate additional  
41 homestead exemption for low-income senior citizens  
42 who are long-term residents, as set forth in this  
43 section shall apply only to taxes levied by the  
44 city.

1 <sup>1</sup>CODING: Words in ~~struck through~~ text are deletions from existing text,  
2 words in underscored text are additions to existing text, and **shaded** text  
3 are changes between First and Second Readings.

4  
5 (b) Amount of additional homestead exemption. Any  
6 person who meets the requirements set forth in  
7 section 37-38(a) below, shall be eligible for an  
8 additional homestead exemption of twenty-five  
9 thousand dollars (\$25,000.00). Such additional  
10 homestead exemption granted hereunder shall not  
11 exceed twenty-five thousand (\$25,000.00) in  
12 accordance with Section 196.075, Florida Statutes.

13 (c) Amount of alternate additional homestead exemption  
14 for low-income senior citizens who are long-term  
15 residents. Any person who meets the requirements  
16 set forth in section 37-38(b) below, shall be  
17 eligible for an alternate additional homestead  
18 exemption based on the amount of the assessed  
19 value of the property in accordance with F.S.  
20 196.075, as amended from time to time.

21 Sec. 37-38. - Requirements to obtain additional homestead  
22 exemptions.

23 (a) Any person who has attained the age of sixty-five  
24 (65) years will be entitled to an additional  
25 homestead exemption.

26 (1) The person has legal or equitable title to  
27 real estate; and

28 (2) The person maintains thereon the permanent  
29 residence of the owner; and

30 (3) The person's household income does not exceed  
31 twenty thousand dollars (\$20,000.00)  
32 beginning January 1, 2001; and

33 (4) The taxpayer claiming the exemption submits  
34 annually to the Broward County Property  
35 Appraiser, not later than March 1, a sworn  
36 statement of household income on a form  
37 prescribed by the Florida Department of  
38 Revenue; and

39 (5) In accordance with rules of the Florida  
40 Department of Revenue, the filing of the  
41 statement is supported by copies of any  
42 federal income tax returns for the prior  
43 year, any wage and earning statements (W-2  
44 forms), and any other documents which the

1 Florida Department of Revenue finds necessary  
2 for each member of the household, is  
3 submitted by June 1. The taxpayer's statement  
4 shall attest to the accuracy of such copies;  
5 and

6 (6) Property appraiser approval. The property  
7 appraiser may not grant the exemption without  
8 the required documentation.

9 (b) Any person who has attained the age of sixty-five  
10 (65) years will also be entitled to an alternate  
11 additional homestead exemption if:

12 (1) The person has legal or equitable title to  
13 real estate with a just value of less than  
14 \$250,000, as determined in the first tax  
15 year that the owner applies and is eligible  
16 for the exemption;

17 (2) The person has maintained thereon the  
18 permanent residence as the owner for at  
19 least 25 years;

20 (3) The person's household income does not exceed  
21 \$29,454, as adjusted annually beginning  
22 January 1, 2018.

23 (4) The taxpayer claiming the exemption submits  
24 annually to the Broward County Property  
25 Appraiser, not later than March 1, a sworn  
26 statement of household income on a form  
27 prescribed by the Florida Department of  
28 Revenue; and

29  
30 (5) In accordance with rules of the Florida  
31 Department of Revenue, the filing of the  
32 statement is supported by copies of any  
33 federal income tax returns for the prior  
34 year, any wage and earning statements (W-2  
35 forms), and any other documents which the  
36 Florida Department of Revenue finds necessary  
37 for each member of the household, is  
38 submitted by June 1. The taxpayer's statement  
39 shall attest to the accuracy of such copies;  
40 and

1                                   (6) Property appraiser approval. The property  
2                                   appraiser may not grant the exemption without  
3                                   the required documentation.

4  
5       Sec. 37-39. - Household income.

6           For purposes of section 37-38(a)(3) and 37-38(b)(3) above,  
7       ~~beginning January 1, 2001, the twenty thousand dollars~~  
8       ~~(\$20,000.00)~~ household income limitation shall be adjusted  
9       annually, on January 1, by the percentage change in the  
10      average cost-of-living in the period January 1 through  
11      December 31 of the immediate prior year compared with the same  
12      period for the year prior to that. The index is the average of  
13      the monthly consumer-price-index figures for the stated  
14      twelve-month period, relative to the United States as a whole,  
15      issued by the United States Department of Labor.

16       Sec. 37-40. - Joint title.

17           If title is held jointly with the right of survivorship,  
18       the person residing on the property and otherwise qualifying  
19       may receive the entire amount of the additional homestead  
20       exemption.

21           SECTION 2:       All ordinances or parts of ordinances  
22       in conflict herewith are and the same is hereby repealed to  
23       the extent of such conflict.

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25           SECTION 3:       If any section, sentence, clause, or  
26       phrase of this ordinance is held to be invalid or  
27       unconstitutional by a court of competent jurisdiction, then  
28       said holding shall in no way affect the validity of the  
29       remaining portions of this ordinance.

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31           SECTION 4:       It is the intention of the City  
32       Commission that the provisions of this ordinance shall become  
33       and be made a part of the City of Margate Code, and that the  
34       sections of this ordinance may be renumbered or relettered and  
35       the word "ordinance" may be changed to "section", "article" or  
36       such other appropriate word or phrase in order to accomplish  
37       such intentions.

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39           SECTION 5:       This ordinance shall become effective  
40       immediately upon adoption.

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42       PASSED ON FIRST READING THIS 17<sup>th</sup> day of OCTOBER, 2018.

43       PASSED ON SECOND READING THIS \_\_\_\_ day of NOVEMBER, 2018.

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ATTEST:

\_\_\_\_\_  
JOSEPH J. KAVANAGH  
CITY CLERK

\_\_\_\_\_  
MAYOR ARLENE R. SCHWARTZ

RECORD OF VOTE - 1ST READING

RECORD OF VOTE - 2ND READING

Peerman            YES  
Simone             YES  
Ruzzano            YES  
Caggiano          YES  
Schwartz          YES

Peerman            \_\_\_\_\_  
Simone             \_\_\_\_\_  
Ruzzano            \_\_\_\_\_  
Caggiano          \_\_\_\_\_  
Schwartz          \_\_\_\_\_