

CITY OF MARGATE, FLORIDA

ORDINANCE NO. _____

ORDINANCE OF THE CITY OF MARGATE, FLORIDA
AMENDING CHAPTER 37 - TAXATION, ARTICLE III.
ADDITIONAL HOMESTEAD EXEMPTION; PROVIDING FOR
ALTERNATE ADDITIONAL HOMESTEAD EXEMPTION FOR
LOW-INCOME SENIOR CITIZENS WHO ARE LONG-TERM
RESIDENTS; PROVIDING FOR REPEAL; PROVIDING FOR
SEVERABILITY; PROVIDING FOR CODIFICATION;
PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF
MARGATE, FLORIDA:

SECTION 1: The Code of Ordinances of the City of
Margate, Florida, Chapter 37 - Taxation, Article III.
Additional Homestead Exemption, shall be amended to read as
follows¹:

ARTICLE III. - ADDITIONAL HOMESTEAD EXEMPTION

Sec. 37-36. - Definitions.

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

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 a dwelling, as defined in Section 196.075(1),
Florida Statutes, as amended from time to time.

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

Sec. 37-37. - General.

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

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

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

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

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

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

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

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

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

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

(5) In accordance with rules of the Florida Department of Revenue, the filing of the statement is supported by copies of any federal income tax returns for the prior year, any wage and earning statements (W-2 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
41

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.

24
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.

30
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.

38
39 SECTION 5: This ordinance shall become effective
40 immediately upon adoption.

41
42 PASSED ON FIRST READING THIS 17th day of OCTOBER, 2018.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

ATTEST:

JOSEPH J. KAVANAGH
CITY CLERK

MAYOR ARLENE R. SCHWARTZ

RECORD OF VOTE - 1ST READING RECORD OF VOTE - 2ND READING

Peerman	<u>YES</u>
Simone	<u>YES</u>
Ruzzano	<u>YES</u>
Caggiano	<u>YES</u>
Schwartz	<u>YES</u>

Peerman	_____
Simone	_____
Ruzzano	_____
Caggiano	_____
Schwartz	_____