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VILLAGE OF ESTERO, FLORIDA

ORDINANCE NO. 2015 - 17

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF ESTERO, FLORIDA, PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION OF FIFTY THOUSAND DOLLARS (\$50,000) FOR PERSONS SIXTY-FIVE (65) AND OLDER WITH CERTAIN INCOME LIMITS; PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION EQUAL TO THE ASSESSED VALUE OF THE PROPERTY WITH A JUST VALUE LESS THAN TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) WHERE THE OWNER HAS MAINTAINED THEREON PERMANENT RESIDENCE FOR AT LEAST TWENTY FIVE (25) YEARS, AND HAS ATTAINED AGE SIXTY-FIVE (65) WITH CERTAIN INCOME LIMITS; PROVIDING FOR AUTHORITY; PROVIDING FOR SHORT TITLE; PROVIDING FOR DEFINITIONS; PROVIDING FOR CRITERIA FOR ADDITIONAL EXEMPTIONS; PROVIDING FOR APPLICATION PROCEDURE; PROVIDING FOR PROPERTY HELD JOINTLY WITH RIGHT OF SURVIVORSHIP; PROVIDING FOR ANNUAL ADJUSTMENT OF THE INCOME LIMITATION; PROVIDING FOR CONFLICTING PROVISIONS AND SEVERABILITY; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE AND LEE COUNTY PROPERTY APPRAISER; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

33 **WHEREAS**, the Village Council of the Village of Estero, Florida is the governing
34 body in and for the Village of Estero, Florida; and

35 **WHEREAS**, Section 196.075, Florida Statutes and Section 6(d), Article VII of the
36 Florida Constitution grants local governments the ability to establish additional homestead
37 exemptions for certain persons sixty-five (65) and older and whose household income does not
38 exceed certain income limits; and

39 **WHEREAS**, the Village Council hereby finds that it is in the best interest of the
40 citizenry to establish additional homestead exemptions for persons meeting the prescribed
41 criteria.

42 **NOW, THEREFORE**, be it ordained by the Village Council of the Village of Estero,
43 Florida:

46 **Section 1. Short Title.**

47 This Ordinance will be known and cited as the Senior Citizen Additional Homestead
48 Exemptions Ordinance.

49
50 **Section 2. Definitions.**

51 The words and phrases in this Ordinance shall have the meanings provided by Section
52 196.075, Florida Statutes, as may be amended from time to time.

- 53 1. *Household* means a person or group of persons living together in a room or
54 group of rooms as a housing unit, but the term does not include persons
55 boarding in or renting a portion of the dwelling.
56 2. *Household income* means the adjusted gross income, as defined in Section 62
57 of the United States Internal Revenue Code, of all members of a household.

58
59 **Section 3. Generally.**

60 The following additional homestead exemptions are hereby allowed:

- 61 1. A Fifty Thousand and 00/100 Dollars (\$50,000) exemption to any person who
62 has the legal or equitable title to real estate and maintains therein permanent
63 residence as owner, who is age sixty-five (65) and older, and whose household
64 income does not exceed the income limitation of Twenty Thousand and 00/100
65 Dollars (\$20,000) as adjusted annually pursuant to section 196.075, Florida
66 Statutes.

67 Or

- 68 2. An exemption equal to the assessed value of the property to any person who has
69 the legal or equitable title to real estate with a just value less than Two Hundred
70 Fifty Thousand and 00/100 Dollars (\$250,000) and who has attained thereon
71 the permanent residence of the owner for not less than twenty-five (25) years
72 and who has attained age sixty-five (65) and older and whose household income
73 does not exceed the income limitation of Twenty Thousand and 00/100 Dollars
74 (\$20,000) as adjusted pursuant to section 196.075, Florida Statutes.

75
76 Such homestead exemptions shall only apply to taxes levied by the Village of Estero.
77

78 **Section 4. Exemption Amount.**

79 Beginning in the 2016 tax year, and each tax year thereafter, the amount of homestead
80 exemption amounts authorized by this Ordinance are:

- 81 1. Fifty Thousand and 00/100 Dollars (\$50,000)

82 Or

- 83 2. The amount of the assessed value of the property with a just value less than
84 Two Hundred Fifty Thousand 00/100 Dollars (\$250,000).

85
86 A person eligible for either of the homestead exemptions authorized by this Ordinance
87 shall be entitled to the full amount of the exemption authorized by this Ordinance, which when
88 added to any other exemption from ad valorem assessment granted to a particular property that
89 results in an exemption exceeding the ad valorem assessment of the property, then the
90 homestead exemption authorized by this article shall only be available to the extent that it is

91 equal to the difference between the ad valorem assessment of the property and any other
92 exemption from ad valorem assessment granted to the property.

93 Persons receiving such additional homestead tax exemption shall be subject to the
94 provisions of sections 196.131 and 196.161, Florida Statutes, as amended, if applicable,
95 pertaining to wrongful receipt of a homestead exemption.
96

97 **Section 5. Application Procedure.**

98 Annually, not later than March 1, a sworn statement of household income must be
99 submitted to the Lee County Property Appraiser on a form prescribed by the Department of
100 Revenue. The taxpayer's sworn statement shall attest to the accuracy of documents required by
101 the Department of Revenue to be submitted and grant permission to allow review of the
102 documents if requested by the Property Appraiser. The Lee County Property Appraiser may
103 not grant the exemption without the required documentation.
104

105 **Section 6. Jointly Held Property with Right of Survivorship.**

106 If the title to the property is held jointly with right of survivorship, the person residing
107 on the property and otherwise qualifying may receive the entire amount of the additional
108 homestead exemption.
109

110 **Section 7. Conflicts of Law.**

111 Whenever the requirements or provisions of this Ordinance are in conflict with the
112 requirements or provisions of any other lawfully adopted Ordinance or Statute, the most
113 restrictive requirements shall apply.
114

115 **Section 8. Severability.**

116 The provisions of this Ordinance are severable and it is the legislative intention to
117 confer upon the whole or any part of the Ordinance the powers herein provided for. If any
118 provisions of this Ordinance shall be held unconstitutional by any court of competent
119 jurisdiction, the decision of such court shall not affect or impair any remaining provisions of
120 the Ordinance. It is hereby declared to be the legislative intent that this Ordinance would have
121 been adopted had such unconstitutional provision not been included herein.
122

123 **Section 9. Filing.**

124 The Clerk is directed to send a certified copy of this Ordinance to the Bureau of
125 Administrative Code, Department of State and to the Lee County Property Appraiser.
126

127 **Section 10. Codification and Scrivener's Errors.**

128 The Village Council intends that this Ordinance will be made part of the Village of
129 Estero Code; and that sections of this Ordinance can be renumbered or relettered and the word
130 "Ordinance" can be changed to "Section," "Article" or some other appropriate word or phrase
131 to accomplish codification, and regardless of whether this Ordinance is ever codified, the
132 Ordinance can be renumbered or relettered and typographical errors and clarification of
133 ambiguous wording that do not affect the intent can be corrected with the authorization of the
134 Village Manager or his designee, without the need for public hearing.
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Section 11. Effective Date.

This Ordinance will take effect upon filing with the Department of State.

PASSED on first reading this 13th day of November, 2015

PASSED AND ADOPTED BY THE VILLAGE COUNCIL of the Village of Estero, Florida this 18th day of November, 2015.

Attest:

VILLAGE OF ESTERO, FLORIDA

By: Kathy Hall
Kathy Hall, MMC
Village Clerk

By: Nicholas Batos
Nicholas Batos
Mayor

Reviewed for legal sufficiency:

By: Burt Saunders
Burt Saunders, Esq.
Village Attorney

Vote:	AYE	NAY
Mayor Batos	<u>✓</u>	_____
Vice Mayor Levitan	<u>✓</u>	_____
Councilmember Boesch	<u>✓</u>	_____
Councilmember Brown	<u>✓</u>	_____
Councilmember Errington	<u>✓</u>	_____
Councilmember Ribble	<u>✓</u>	_____
Councilmember Wilson	<u>✓</u>	_____