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LORINDA 2500/904

OFFICIAL RECORDS

BK: 2500 PG: 904

ORDINANCE NO. 2007-17

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF
 HERNANDO COUNTY, FLORIDA, PROVIDING AN ADDITIONAL
 HOMESTEAD EXEMPTION OF FIFTY THOUSAND DOLLARS (\$50,000.00)
 FOR PERSONS SIXTY-FIVE (65) AND OLDER WITH CERTAIN INCOME
 LIMITS; PROVIDING FOR AUTHORITY; PROVIDING FOR SHORT
 TITLE; PROVIDING FOR DEFINITIONS; PROVIDING CRITERIA FOR
 ADDITIONAL EXEMPTION; ESTABLISHING THE AMOUNT OF THE
 EXEMPTION; 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;
 PROVIDING FOR SEVERABILITY; PROVIDING FOR FILING WITH THE
 DEPARTMENT OF STATE AND THE HERNANDO COUNTY PROPERTY
 APPRAISER; PROVIDING FOR CODIFICATION; AND PROVIDING FOR
 AN EFFECTIVE DATE.

2007 OCT -4 PM 4: 29
 DEPARTMENT OF STATE
 TALLAHASSEE, FLORIDA

FILED

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO

COUNTY, FLORIDA, that:


 LT1-2-2007067321-1

SECTION ONE: SHORT TITLE

This Ordinance will be known and cited as the Low Income Senior Citizen Additional Homestead Exemption Ordinance.


 LT2-2500-904-5

SECTION TWO: DEFINITIONS

(a) Unless otherwise provided herein, all of the words and phrases contained in this Ordinance shall have the meanings provided by Section 196.075, Florida Statutes, as may be amended from time to time.

10/17/2007 10:08AM # Pages 5
 Filed & Recorded in Official Records of
 HERNANDO COUNTY CLERK OF COURT
 KAREN NICOLAI

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2 (b) "Household" means a person or group of persons living together in a room or group of rooms
3 as a housing unit, but the term does not include persons boarding in, or renting a portion of,
4 a dwelling.

5 (c) "Household income" means the adjusted gross income, as defined in Internal Revenue Code
6 § 62, of all members of a household.

7 **SECTION THREE: GENERALLY**

8 An additional homestead exemption for Low Income Seniors is hereby allowed for any
9 person who has legal or equitable title to real estate and maintains therein their permanent residence
10 as owner, who is age sixty-five (65) and older, and whose household income does not exceed the
11 income limitation of \$24,214.00 as adjusted pursuant to Section Seven of this Ordinance. Such
12 homestead exemptions shall only apply to taxes levied by Hernando County, including dependent
13 special districts and municipal service taxing units.

14 **SECTION FOUR: EXEMPTION AMOUNT**

15 Beginning in the 2009 tax year, and each tax year thereafter, the amount of the additional
16 homestead exemption authorized by this Ordinance shall be Fifty Thousand Dollars (\$50,000.00).
17 A person eligible for the additional homestead exemption authorized by this Ordinance shall be
18 entitled to the full amount of the exemption authorized by this article, which when added to any other
19 exemption from ad valorem assessment granted to a particular property that results in an exemption
20 exceeding the ad valorem assessment of the property, then the homestead exemption authorized by
21 this article shall only be available to the extent that it is equal to the difference between the ad
22 valorem assessment of the property and any other exemption from ad valorem assessment granted
23 to the property. Persons receiving such additional homestead tax exemption shall be subject to the
24 provisions of Section 196.131 and 196.161, Florida Statutes, as amended, if applicable, pertaining
25 to wrongful receipt of a homestead exemption.

1 **SECTION FIVE: APPLICATION PROCEDURE**

2 (a) Every person claiming the additional homestead exemption pursuant to this Article must file
3 an application with the Hernando County Property Appraiser no later than March 1st of each
4 year for which such exemption is claimed. The application shall be on a form prescribed by
5 the Florida Department of Revenue and shall include a sworn statement of household income
6 for all members of the household. On or before June 1st of each year, each applicant must file
7 supporting documentation with the property appraiser, including copies of all federal income
8 tax returns, wage and earning statements (W-2 forms), and such other documentation as may
9 be required by the property appraiser, including documentation necessary to verify the
10 income received by all members of the household for the prior year. The applicant's
11 statement shall attest to the accuracy of all documentation provided, and the property
12 appraiser shall not grant the exemption without the required documentation.

13 (b) Failure to file the application and sworn statement by March 1st or failure to file the required
14 supporting documentation by June 1st of any given year shall constitute a waiver of the
15 additional exemption privilege for that year.

16 **SECTION SIX: JOINTLY HELD PROPERTY WITH RIGHT OF SURVIVORSHIP**

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

20 **SECTION SEVEN: ANNUAL ADJUSTMENT OF INCOME LIMITATION**

21 Beginning January 1, 2007, and continuing every January 1st thereafter, the \$24,214.00
22 income limitation shall be automatically adjusted by the percentage of change in the average cost-of-
23 living index in the period of January 1st through December 31st of the prior year as compared to the
24 same period for the year prior to that tax year. As used herein, the term "index" shall be the average
25 of the monthly consumer-price index figures for the stated twelve-month period, for the United
26 States as a whole, issued by the United State Department of Labor.

1 **SECTION EIGHT: CONFLICTS OF LAW**

2 Whenever the requirements or provisions of this Ordinance are in conflict with the
3 requirements or provisions of any other lawfully adopted Ordinance or Statute, the most restrictive
4 requirements shall apply.

5 **SECTION NINE: SEVERABILITY**

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

12 **SECTION TEN: INCLUSION IN THE CODE**

13 It is the intention of the Board of County Commissioners of Hernando County, Florida, and
14 it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the
15 Code of Ordinances of Hernando County, Florida. To this end, the section of this Ordinance may be
16 renumbered or relettered to accomplish such intention, and that the word "ordinance" may be
17 changed to "section, "article", or other appropriate designation.

18 **SECTION ELEVEN: FILING WITH PROPERTY APPRAISER**

19 The County Administrator must deliver a copy of this ordinance to the property appraiser no
20 later than December 1, 2008.

21 **SECTION TWELVE: EFFECTIVE DATE**

22 This ordinance shall take effect immediately upon receipt of official acknowledgment from
23 the office of the Secretary of State of Florida that this ordinance has been filed with said office.

1 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
2 HERNANDO COUNTY in Regular Session this 27 day of September 2007.

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4 **BOARD OF COUNTY COMMISSIONERS**
5 **HERNANDO COUNTY, FLORIDA**

6
7 Attest: Karen Nicolai
8 **KAREN NICOLAI**
9 Clerk

10 By: Jeff Stabins
11 **JEFF STABINS**
12 Chairman



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