



1 homestead exemption for the amount of the assessed value of the property for any person who has  
2 the legal or equitable title to real estate with a just value less than \$250,000 and has maintained  
3 thereon the permanent residence of the owner for at least 25 (twenty-five) years, who has attained  
4 the age of 65 (sixty-five), and whose household income does not exceed the limitations set forth in  
5 the law; and,

6 WHEREAS, Section (6)(d), of Article VII of the State of Florida Constitution authorizes the  
7 Florida Legislature to enact a general law allowing local governments, for the purpose of their  
8 respective tax levies, to grant an additional homestead exemption; and,

9 WHEREAS, Section 196.075(4)(a), Florida Statutes, requires that in order for such additional  
10 homestead exemption to be available for county tax purposes, an ordinance implementing such  
11 homestead exemption is required to be adopted by the Board of County Commissioners by an  
12 affirmative majority plus (1) additional vote (not less than 4 County Commissioners); and,

13 WHEREAS, said additional homestead exemption allowance should be in the form of an  
14 ordinance and should be filed with the Hernando County Property Appraiser no later than December  
15 1, 2013, to be effective in the 2014 tax year and each year thereafter; and,

16 WHEREAS, the Board of County Commissioners of Hernando County, Florida has  
17 determined that it is in the best interests of the citizens of Hernando County to implement this  
18 additional homestead exemption.

19 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
20 COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:

1           **Section 1. Effect of Recitals.**

2           The above recitals are incorporated by reference into the body of this Ordinance, and such  
3 recitals are adopted as Findings of Fact.

4           **Section 2. Definitions.**

5           Unless otherwise provided herein, all of the words and phrases contained in this ordinance shall  
6 have the meanings provided by Fla. Stat. § 196.075, Florida Statutes, as may be amended from time  
7 to time.

8           “Household” means a person or group of persons living together in a room or group of rooms  
9 as a housing unit, but the term does not include persons boarding in, or renting a portion of, a dwelling.

10          “Household Income” means the adjusted gross income, as defined in Internal Revenue Code  
11 § 62, of all members of a household.

12          **Section 3. Additional Homestead Exemption.**

13          In accordance with Article VII, Section 6(d), Florida Constitution and Fla. Stat. § 196.075,  
14 beginning in the 2014 tax year and each year thereafter, an additional homestead exemption is hereby  
15 allowed for the amount of the assessed value of the property for any persons who have legal or  
16 equitable title to real estate with a value just less than \$250,000, has maintained thereon the permanent  
17 residence of the owner for at least 25 (twenty-five) years, who has attained the age of 65 (sixty-five),  
18 and whose household income does not exceed the limitations set forth in state law. This homestead  
19 exemption is in addition to the additional homestead exemption authorized by the Senior Citizen

1 Additional Homestead Exemption Ordinance, Hernando County Code § 27-91, *et seq.*, and any other  
2 existing homestead exemptions authorized by state law or County ordinance.

3 **Section 4. Annual Filing Requirements.**

4 Every person claiming an additional homestead exemption pursuant to this Ordinance is subject  
5 to the following provisions:

6 1. An application must be filed with the Hernando County Property Appraiser no later  
7 than March 1 of each year for which such exemption is claimed. Such application shall include a  
8 sworn statement of household income for all members of the household for the previous tax year, as  
9 filed with the Internal Revenue Service, and shall be filed on a form prescribed by the Florida  
10 Department of Revenue.

11 2. On or before June 1 of each such year every applicant must file supporting  
12 documentation with the property appraiser. Said documentation shall include (W-2 forms), and any  
13 other documentation deemed necessary to verify the income received by all members of the  
14 household for the prior year. The taxpayer's statement shall attest to the accuracy of such copies and  
15 documentation.

16 3. Failure to file the application and sworn statement by March 1 or failure to file the  
17 required supporting documentation by June 1 of any given year shall constitute a waiver of the  
18 additional exemption privilege for that year.

1           4.     If title is held jointly with right of survivorship, the person residing on the property  
2     and otherwise qualifying may receive the entire amount of the additional homestead exemption.

3           5.     Receipt of an additional homestead exemption provided for in this Section shall be  
4     subject to the provisions of Florida Statutes §§ 196.131 and 196.161, pertaining to wrongful receipt  
5     of a homestead exemption.

6           **Section 5. Severability.**

7           It is declared to be the intent of the Board of County Commissioners that if any section,  
8     subsection, clause, sentence, phrase, or provision of this ordinance is for any reason held  
9     unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining  
10    portions of this ordinance.

11          **Section 6. Inclusion in the Code.**

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

**Section 7. Conflicting Provisions Repealed.**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 8. Effective Date.**


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

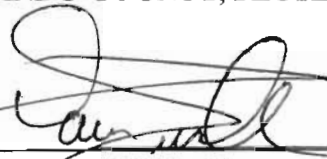
**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**

**HERNANDO COUNTY** in Regular Session this 28<sup>th</sup> day of May 2013.




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

Attest:   
DONALD C. BARBEE, JR.  
Clerk

By:   
DAVID RUSSELL, JR.  
Chair

Approved for Form and Legal Sufficiency

  
Assistant County Attorney



## FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

June 4, 2013

Honorable Don Barbee, Jr.  
Clerk of the Circuit Court  
Hernando County  
Room 131, 20 North Main Street  
Brooksville, Florida 34601-2800

Attention: Ms. Sherry L. Crum, Deputy Clerk

Dear Mr. Barbee:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated May 30, 2013 and certified copy of Hernando County Ordinance No. 2013-16, which was filed in this office on June 4, 2013.

As requested, the date-stamped originals are being returned for your records.

Sincerely,

Liz Cloud  
Program Administrator

LC/elr

Enclosure