

INTRODUCED BY:  
MAYOR HARRIET PRUETTE



ORDINANCE NO. 2015-11

A BILL TO BE ENTITLED

**AN ORDINANCE OF THE CITY OF NEPTUNE BEACH, FLORIDA, AMENDING CHAPTER 21, TAXATION; ARTICLE VI, ADDITIONAL HOMESTEAD EXEMPTION; AMENDING SECTION 21-120, ADDITIONAL HOMESTEAD EXEMPTION; SECTION 21-121, ANNUAL ADJUSTMENT TO HOUSEHOLD INCOME; AND PROVIDING AN EFFECTIVE DATE.**

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

**Whereas**, said Constitutional Amendment provides that the additional homestead exemption equal to the assessed value of homesteaded property if the property has a just value less than \$250,000 to an owner who has maintained permanent residency on the property for not less than 25 years, who has attained the age of 65, and whose household income does not exceed low income as defined by general law; and

**Whereas**, the State Legislature enacted Chapter 12-57, Laws of Florida, creating Section 196.075, Florida Statutes, implementing Article VII, Section 6(d), Florida Constitution, effective July 1, 2013, and

**Whereas**, the Neptune Beach City Council should provide for an additional homestead exemption within the provisions and limitations of Article VII, Section 6(d), Florida Constitution, Chapter 12-57 Laws of Florida, and Section 196.075, Florida Statutes; now therefore,

**Now, Therefore**, be it ordained by the City Council of Neptune Beach, Florida:

**Section 1.** Section 21-120. Additional Homestead Exemption Authorized, be amended as follows:

**Sec. 21-120. Additional Homestead Exemption Authorized.**

(a) Commencing January 1, 2001, and annually thereafter, pursuant to Article VII, Section 6(f) (d) Florida Constitution, and F.S. 196.075, an additional homestead exemption of twenty-five thousand dollars (\$25,000) is hereby authorized for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of sixty-five (65) and household income does not exceed ~~twenty thousand dollars (\$20,000), adjusted by the cost-of-living index for the year 2000.~~ low income as defined by 196.075, Florida Statutes.

(b) Commencing January 1, 2015, and annually thereafter, pursuant to Article VII, Section 6(d), Florida Constitution and Section 196.075, Florida Statutes, an additional

homestead exemption is authorized equal to the assessed value of the property to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars (\$250,000) and who has maintained thereon the permanent residence of the owner for not less than twenty-five years and who has attained age sixty-five (65) and whose household income does not exceed the income limitation prescribed in 196.075, Florida Statutes.

**Section 2.** Section 21-121. Annual Adjustment to Household Income, be amended as follows:

**Sec. 21-121. Annual Adjustment to Household Income.**

~~Commencing January 1, 2001, the household income limitation shall be adjusted annually on January 1, by the percentage change in the average cost of living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated twelve-month period, relative to the United States as a whole, issued by the United States Department of Labor.~~ The household income limitation shall be adjusted annually, on January 1, in accordance with 196.075, Florida Statutes.

**Section 3.** Direction to Circulate. The Neptune Beach City Council is hereby directed to provide a copy of this ordinance to the Duval County Property Appraiser's office.

**Section 4.** Majority Vote for Passage of Ordinance. The Florida Statute authorizing the homestead exemption enacted herein requires that the exemption be approved by a majority vote of all members of the governing body to be effective.

**Section 5.** The Ordinance shall become effective on after passage by the City Council.

**VOTE RESULTS OF FIRST READING:**

Mayor Harriet Pruette	Yes
Vice Mayor Richard Arthur	Yes
Councilor John Jolly	Yes
Councilor Kara Tucker	Yes
Councilor Scott Wiley	Yes

Passed on First Reading this 3rd day of August, 2015.

**VOTE RESULTS OF SECOND AND FINAL READING:**

Mayor Harriet Pruette	Yes
Vice Mayor Richard Arthur	Yes
Councilor John Jolly	Yes
Councilor Kara Tucker	Yes
Councilor Scott Wiley	Yes

Passed on Second and Final Reading this 9th day of September, 2015.

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Harriet Pruette, Mayor

ATTEST:

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Karla Strait, CMC, City Clerk

Approved as to form and correctness:

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Patrick Krechowski, City Attorney