

ORDINANCE NO. 2004-19-35

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO TAXES LEVIED BY THE CITY; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT TO THE PROPERTY APPRAISER, ALONG WITH SUPPORTING DOCUMENTATION; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR COMMENCEMENT OF EXEMPTION; PROVIDING FOR AN ANNUAL INCREASE IN THE INCOME LIMITATION; PROVIDING FOR INSTRUCTIONS TO THE CITY CLERK; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on November 3, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens, and

WHEREAS, the Miami Gardens City Council desires to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075, Florida Statutes,

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA THAT:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. HOMESTEAD EXEMPTION: In accordance with Section 6(f), Art. VII of the Florida Constitution, and Section 196.075, Florida Statutes, any person 65 years of age or over who has legal or equitable title to real estate located within the City of Miami Gardens, and receives a homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution and whose household income does not exceed \$20,000 shall be

entitled to make application for an additional homestead exemption of \$25,000.00. This additional homestead, if granted, shall be applicable to all taxes levied by the City of Miami Gardens.

SECTION 3. APPLICATION PROCESS: Every person claiming the additional homestead exemption pursuant to this Ordinance must file an application therefore with the Miami-Dade County Property Appraiser no later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. Every applicant must file supporting documentation with the Property Appraiser. Said documentation shall include copies of all federal income tax returns, wage and earning statements, and such other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year.

SECTION 4. WAIVER: Failure to file applications and sworn statements by March 1 or failure to file the required supporting documentation shall constitute a waiver of the additional exemption privilege for that year.

SECTION 5. COMMENCEMENT: This additional exemption shall be available commencing with the year 2005 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2005 tax roll as soon as the appropriate forms are available from the Department of Revenue.

SECTION 6. ANNUAL ADJUSTMENT: Each January 1, the \$20,000.00 annual income limitation in this Ordinance shall be adjusted annually and applicable as of January of each year. The annual income limitation shall be adjusted by the percentage of change

in the average cost-of-living index for the immediately preceding calendar year compared with the average cost-of-living index for the calendar year immediately prior to that year. As used herein "index" shall be the average of the monthly consumer-price index figures for the stated period, for the United States as a whole, issued by the United States Department of Labor.

SECTION 7. DIRECTIONS TO CITY CLERK: The City Clerk shall within 30 days of the adoption of this Ordinance, deliver a certified copy of this Ordinance to the Miami-Dade County Property Appraiser.

SECTION 8. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 9. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

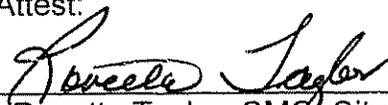
SECTION 10. EFFECTIVE DATE: This Ordinance shall become effective immediately upon its final passage.

PASSED on first reading in full on the 22<sup>nd</sup> day of September, 2004.

PASSED on second reading by title only on the 13<sup>th</sup> day of October, 2004.

PASSED and ADOPTED by the City Council of the City of Miami Gardens, at its regular meeting held on the 13<sup>th</sup> day of October, 2004

Attest:

  
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Ronetta Taylor, CMO, City Clerk

  
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Shirley Gibson, Mayor