

ORDINANCE 07-08

AN EMERGENCY ORDINANCE OF THE CITY OF BELLE ISLE, FLORIDA, RELATING TO HOMESTEAD EXEMPTIONS; REVISING THE AMOUNT OF THE ADDITIONAL HOMESTEAD EXEMPTION FOR LOW INCOME SENIORS IN ACCORDANCE WITH THE AMENDMENT TO SECTION 6(f), ARTICLE VII OF THE STATE CONSTITUTION ADOPTED AT THE 2006 STATE GENERAL ELECTION; PROVIDING FOR ADJUSTMENT OF THE 2007 TAX ROLL FOR THE CITY OF BELLE ISLE, FLORIDA; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on November 3, 1998, the electors of the State of Florida approved an amendment to the Constitution of the State of Florida authorizing the Legislature of the State of Florida to allow, by general law, counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of said general law, to grant an additional homestead tax exemption not to exceed \$25,000 to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained the age 65 and whose household income, as defined by general law, does not exceed \$20,000; and

WHEREAS, on June 11, 1999, the Governor of the State of Florida approved Committee Substitute for Committee Substitute for House Bill No. 291 (Chapter 99-341, Laws of Florida), now codified at section 196.075, Florida Statutes), authorizing the governing authority of any municipality to adopt an ordinance to allow an additional homestead exemption of up to \$25,000 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 age 65, and whose household income does not exceed \$20,000; and

WHEREAS, on February 6, 2001, the City Council of the City of Belle Isle, Florida (the "Belle Isle City Council") enacted an ordinance exercising the authority granted to the Belle Isle City Council, by Section 6(f), Article VII of the Constitution of the State of Florida, and section 196.075, Florida Statutes, by granting an additional \$25,000 homestead exemption to eligible persons in the City of Belle Isle, Florida; and

WHEREAS, on November 7, 2006, the electors of the State of Florida approved an amendment to Section 6(f), Article VII of the Constitution of the State of Florida increasing the maximum additional homestead exemption for eligible low income seniors from \$25,000 to \$50,000; and

WHEREAS, on April 9, 2007, the Governor of the State of Florida approved Council Substitute for House Bill No. 333 (Chapter 2007-4, Laws of Florida), amending section 196.075, Florida Statutes, authorizing the governing authority of any municipality to adopt an ordinance to allow an additional homestead exemption of up to \$50,000 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 age 65, and whose household income does not exceed \$20,000 as adjusted pursuant to section 196.075(3), Florida Statutes; and

WHEREAS, the purpose of this ordinance is to exercise the authority granted to the Belle Isle City Council, by the newly amended Section 6(f), Article VII of the Constitution of the State of Florida, and the newly amended section 196.075, Florida Statutes, by increasing the current additional homestead exemption from \$25,000 to \$50,000 for eligible persons in the City of Belle Isle, Florida, and that upon delivery of this lawfully executed ordinance by June 1, 2007, to the Property Appraiser of Orange County, Florida, that said Property Appraiser, take notice of its provisions and adjust the 2007 tax roll for the City of Belle Isle, Florida, accordingly; and

WHEREAS, the Belle Isle City Council hereby finds and declares that this ordinance is in the best interest of the public health, safety, and welfare of the People of the City of Belle Isle, Florida; and

WHEREAS, because this ordinance must be passed on or before June 1, 2007, the passage constitutes an emergency.

NOW, THEREFORE, IT IS ENACTED BY THE CITY COUNCIL OF THE CITY OF BELLE ISLE, FLORIDA, AS FOLLOWS:

SECTION 1. ADDITIONAL HOMESTEAD EXEMPTION. There is hereby granted an additional homestead exemption of twenty-five thousand dollars (\$25,000), for a total of fifty thousand dollars (\$50,000), for any person who has legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$20,000.

SECTION 2. EXEMPTION APPLIES ONLY TO CITY TAXES. The additional homestead exemption granted pursuant to Section 1 above shall apply only to ad valorem real property taxes levied by the City of Belle Isle, Florida.

SECTION 3. APPLICABILITY TO CERTAIN TAXING UNITS. The additional homestead exemption granted pursuant to Section 1 above shall not apply to ad valorem real property tax levies of any dependent special district or municipal service taxing unit within the corporate boundaries of the City of Belle Isle, Florida.

SECTION 4. SWORN STATEMENT OF HOUSEHOLD INCOME. To be eligible for the additional homestead exemption provided for by this ordinance, a taxpayer claiming the exemption shall annually submit to the Property Appraiser of Orange County, Florida, not later than March 1, a sworn statement of household income on a form prescribed by the State of Florida Department of Revenue.

SECTION 5. OTHER STATUTORY CONDITIONS. Eligibility for and receipt of the additional homestead exemption provided for by this ordinance is subject to all applicable Florida law.

SECTION 6. DELIVERY TO PROPERTY APPRAISER; APPLICABILITY TO 2007 TAX ROLL. Upon enactment, a copy of this ordinance shall be delivered forthwith to the Property Appraiser of Orange County, Florida, allowing the additional exemption provided for in this ordinance to begin in the year 2007.

SECTION 7. SEVERABILITY. If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

SECTION 8. EFFECTIVE DATE. This ordinance takes effect immediately upon final passage.

DONE AND ENACTED, by the City Council of the City of Belle Isle, Florida, at a special called emergency meeting, this _____ day of _____, 2007.

DONE, THE PUBLIC NOTICE, in a newspaper of general circulation in the City of Belle Isle, Florida, by the City Clerk of the City of Belle Isle, Florida, this _____ day of _____, 2007.

	YES	NO	ABSENT
Thomas G. Petruzzi	_____	_____	_____
Trudy Prince	_____	_____	_____
Charles Scott	_____	_____	_____
Larry Ady	_____	_____	_____
"Harv" Readey	_____	_____	_____
Lydia Pisano	_____	_____	_____
Eric Spaulding	_____	_____	_____

ATTEST: _____
William G. Brooks, Mayor

 Belinda Bateman, MMC, City Clerk

