

**AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN LOW-INCOME QUALIFYING SENIOR CITIZENS WHO ARE LONG-TERM RESIDENTS PURSUANT TO ARTICLE VII, SECTION 6(D), FLORIDA CONSTITUTION AND SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO TAXES LEVIED BY THE CITY IN ACCORDANCE WITH SECTION 29-8, MIAMI-DADE COUNTY CODE OF ORDINANCES, AS AMENDED FROM TIME TO TIME; AND FURTHER PROVIDING THAT A COPY OF THIS ORDINANCE BE FILED WITH MIAMI-DADE COUNTY PROPERTY APPRAISER; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT TO THE PROPERTY APPRAISER; ALLOWING SUPPORTING DOCUMENTATION; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR COMMENCEMENT OF EXEMPTION; PROVIDING FOR REPEAL, CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.**

**WHEREAS**, on November 6, 2012, voters approved amendment 11 of the Florida Constitution providing an additional homestead exemption for low income seniors that totally exempts a taxing authority portion of taxable value. The eligibility requirements for this new additional senior exemption are the same as the current senior exemption; however, the qualifying senior must also have maintained their home as their permanent resident for at least twenty-five (25) years and have a market value less than Two Hundred and Fifty Thousand Dollars (\$250,000); and

**WHEREAS**, a county or municipality can adopt an ordinance granting an additional senior exemption authorized by the constitution for qualifying seniors; and

**WHEREAS**, the Mayor and City Council of the City of North Miami, have determined that the adoption of the proposed Ordinance creating an additional homestead exemption for qualified seniors, is in the City's best interests.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, THAT:**

**Section 1. Purpose and Intent.** In accordance with Section 6(d), Article VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person sixty-five (65) years

of age or older who has legal or equitable title to real estate located within the City in Miami-Dade County and has maintained thereon his/her permanent residence for at least twenty-five (25) years, and whose household income does not exceed applicable income limitations, shall be entitled to make an application for an additional homestead exemption of up to Two Hundred and Fifty Thousand Dollars (\$250,000.00). This additional homestead exemption, if granted, shall be in addition to and shall not replace the additional Fifty Thousand Dollars (\$50,000) senior citizen homestead exemption and shall be applied to all ad Valorem tax millage rates levied by the City.

**Section 2. Annual Application Requirement.** Every person claiming the additional homestead exemption pursuant to this Ordinance must file an application with the Miami-Dade Property Appraiser no later than March 1<sup>st</sup> of each year for which such exemption is claimed. Such application shall be filed on a form prescribed by the Florida Department of Revenue. Every applicant must file supporting documentation with the Property Appraiser on or before June 1<sup>st</sup> of each such year, which shall include copies of all federal income tax returns, wages and earning statements, and other documentation required by the property appraiser, including documentation necessary to verify the income received by all members of the household for the prior year.

**Section 3. Availability of Additional Exemption.** Section 196.075, Florida Statutes requires that this Ordinance and all ordinances implementing this exemption for a jurisdiction must be delivered to the Property Appraiser by March 1, 2013, for it to be effective for the 2013 tax year. This additional exemption shall be available commencing with the year 2013 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue.

**Section 4. Failure to File Application.** Failure to file the application and sworn statement by March 1<sup>st</sup> or failure to file the required supporting documentation by June 1<sup>st</sup> of any given year shall constitute a waiver of the additional exemption privilege for that year.

**Section 5. Transmittal to the Property Appraiser.** The City Clerk shall deliver a certified copy of this Ordinance to the Miami-Dade County Property Appraiser to be applicable for the year 2013, immediately upon adoption.

**Section 6. Repeal.** All ordinances or parts of ordinances in conflict or inconsistent are repealed.

**Section 7. Conflicts.** In the event that the provisions of this Ordinance are in conflict with any other ordinance, rule or regulation, the provisions of this Ordinance shall prevail.

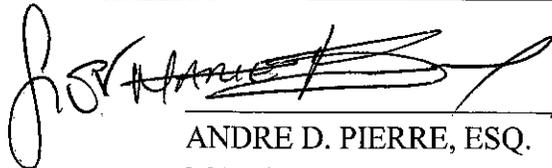
**Section 8. Severability.** If any word, clause, phrase, sentence, paragraph or section of this Ordinance is held to be invalid by a court of competent jurisdiction, such declaration of invalidity shall not affect any other word, clause, phrase, sentence, paragraph or section of this Ordinance.

**Section 9. Codification.** The provisions of this Ordinance may become and be made a part of the Code of Ordinances of the City of North Miami, Florida. The sections of the Ordinance may be renumbered or re-lettered to accomplish such, and the word "ordinance" may be changed to "section," "article" or any other appropriate word.

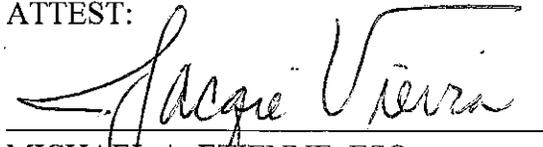
**Section 10. Effective Date.** This Ordinance shall become effective upon adoption on second reading.

**PASSED AND ADOPTED** by a by 5-0 vote of the Mayor and City Council of the City of North Miami, Florida, on first reading this 12 day of February, 2013.

**PASSED AND ADOPTED** by 4-0 vote of the Mayor and City Council of the City of North Miami, Florida, on second reading this 26 day of February, 2013

  
\_\_\_\_\_  
ANDRE D. PIERRE, ESQ.  
MAYOR

ATTEST:

  
\_\_\_\_\_  
MICHAEL A. ETIENNE, ESQ.  
CITY CLERK

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
REGINE M. MONESTIME  
CITY ATTORNEY

SPONSORED BY: CITY ADMINISTRATION

Moved by: Councilman Galvin

Seconded by: Vice Mayor Steril

**Vote:**

Mayor Andre D. Pierre, Esq.	<u>  x  </u>	(Yes)	<u>      </u>	(No)
Vice Mayor Marie Erlande Steril	<u>  x  </u>	(Yes)	<u>      </u>	(No)
Councilperson Michael R. Blynn, Esq.	<u>  x  </u>	(Yes)	<u>      </u>	(No)
Councilperson Scott Galvin	<u>  x  </u>	(Yes)	<u>      </u>	(No)
Councilperson Jean R. Marcellus	<u>      </u>	(Yes)	<u>      </u>	(No) <i>Away</i>

Additions shown by underlining. Deletions shown by ~~overstriking~~.