

Manatee County Government Administrative Center  
Commission Chambers, First Floor  
9:00 a.m. - August 27, 2013

REVISED August 27, 2013 - Regular Meeting  
Agenda Item #31

Subject

Additional Homestead Property Tax Exemption for Long Term Resident Low Income Seniors

Motion by Baugh, 2nd by DiSabatino to send Ordinance

Briefings

Briefing Provided Upon Request

back to Legislature to have them look at the Ord again

Contact and/or Presenter Information

and make changes as discussed at the BCC mtg.

Robert Eschenfelder (ext. 3750)

Jim Seuffert (ext. 3760)

Action Requested

None, this is a report item only.

Enabling/Regulating Authority

Florida Statute s. 196.075

Background Discussion

On July 30, 2013, the Commission voted to instruct the County Attorney's Office to draft an ordinance implementing a homestead property tax exemption for low income seniors who have been long-time residents. Florida Statute § 196.075 has long provided authorization for a County to adopt an ordinance granting an additional homestead exemption on ad valorem tax levies for low income persons 65 years of age or older. Until 2012, the statute provided for the exemption to be set to a maximum dollar amount. Based on the statute, the Commission adopted Ordinance 03-53 to grant an additional homestead exemption of \$10,000, which it increased to \$15,000 by Ordinance 04-74, to \$20,000 by Ordinance 05-71, and most recently to \$25,000 Ordinance 06-68. In November of 2012, the Voters approved "Amendment 11" which automatically amended the statute to permit a city or county to provide for an additional or alternative exemption covering the entire assessed value of homestead property up to \$250,000 value to benefit low income seniors who have maintained a permanent residence on the property for at least 25 years.

Per the Commission's request, the County Attorney's Office has drafted the attached Ordinance 13-32 which creates the additional exemption category. The Commission is advised that pursuant to Florida Statutes § 196.075(4)(a), this Ordinance must be adopted by a supermajority, which the statute indicates is "a majority plus one" of the members of the Commission. If the Commission desires that the exemption be effective for the 2014 tax year, a copy of the adopted Ordinance must be delivered to the Property Appraiser by no later

than December 1 of this year.

County Attorney Review

Formal Written Review (Opinion memo must be attached)

Explanation of Other

Reviewing Attorney

Eschenfelder

Instructions to Board Records

n/a

Cost and Funds Source Account Number and Name

Due to the unknown number of households which might qualify, the Property Appraiser is unable to provide a reliable estimate of the financial impact on the County

Amount and Frequency of Recurring Costs

unknown at this time

Attachment: [13-181 Homestead Exemption for Long Term Resident Low Income Seniors.pdf](#)

Attachment: [HomesteadExemption2013ORD.pdf](#)



Office of  
**MANATEE COUNTY  
ATTORNEY**

Mitchell O. Palmer, County Attorney\*

James A. Minix, Chief Assistant County Attorney  
Maureen S. Sikora, Assistant County Attorney\*\*  
Robert M. Eschenfelder, Assistant County Attorney  
William E. Clague, Assistant County Attorney  
James R. Cooney, Assistant County Attorney  
Sarah A. Schenk, Assistant County Attorney\*\*  
Andrea A. Adibe, Assistant County Attorney

**MEMORANDUM**

**TO:** Hon. Chair and Members of the Manatee County Commission

**THROUGH:** Mitchell O. Palmer—County Attorney *MOP 8/16/13*

**FROM:** Robert Michael Eschenfelder—Assistant County Attorney *[Signature]*

**DATE:** 16 August 2013

**RE:** Homestead Exemption for Long Term Resident Low Income Seniors (Request for Legal Services 13-181)(CAO File: 1010-412)

On July 30, 2013, the Commission voted to instruct the County Attorney's Office to draft an ordinance implementing a homestead property tax exemption for low income seniors who have been long-time residents. Florida Statute § 196.075 has long provided authorization for a County to adopt an ordinance granting an additional homestead exemption on ad valorem tax levies for low income persons 65 years of age or older. Until 2012, the statute provided for the exemption to be set to a maximum dollar amount. Based on the statute, the Commission adopted Ordinance 03-53 to grant an additional homestead exemption of \$10,000, which it increased to \$15,000 by Ordinance 04-74, to \$20,000 by Ordinance 05-71, and most recently to \$25,000 Ordinance 06-68. In November of 2012, the Voters approved "Amendment 11" which automatically amended the statute to permit a city or county to provide for an additional or alternative exemption covering the entire assessed value of homestead property up to \$250,000 value to benefit low income seniors who have maintained a permanent residence on the property for at least 25 years.

Per the Commission's request, I have drafted the attached Ordinance 13-32 which creates the additional exemption category. The Commission is advised that pursuant to Florida Statutes § 196.075(4)(a), this Ordinance must be adopted by a supermajority, which the statute indicates is "a majority plus one" of the members of the Commission. If the Commission desires that the exemption be effective for the 2014 tax year, a copy of the adopted Ordinance must be delivered to the Property Appraiser by no later than December 1 of this year.

I trust this adequately responds to the request for service. If there are any questions, please feel free to contact our Office.

c: Ed Hunzeker—Manatee County Administrator  
Karen Windon & Dan Schlandt —Deputy County Administrators  
Jim Seuffert—Financial Management Department

\*Board Certified in Construction Law

\*\* Board Certified in City, County & Local Government Law

**ORDINANCE 13-32**

**AN ORDINANCE OF MANATEE COUNTY, FLORIDA, CREATING AN ADDITIONAL LOCAL OPTION HOMESTEAD EXEMPTION FROM AD VALOREM TAXES LEVIED BY MANATEE COUNTY FOR LOW-INCOME SENIOR LONG TERM RESIDENTS; PROVIDING FOR TAX YEAR IN WHICH ADDITIONAL EXEMPTION SHALL APPLY; PROVIDING FOR APPLICATION PROCEDURES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida Statute § 196.075 provides authorization for a County to adopt an ordinance granting an additional homestead exemption on ad valorem tax levies for low income persons 65 years of age or older; and

**WHEREAS**, until 2012, the statute provided for the exemption to be set to a maximum dollar amount; and

**WHEREAS**, Manatee County adopted Ordinance 03-53 to grant an original additional homestead exemption of \$10,000, increased by Ordinance 04-74 to \$15,000, then increased by Ordinance 05-71 to \$20,000, and most recently increased by Ordinance 06-68 to \$25,000, to low-income elderly residents; and

**WHEREAS**, Chapter Law 2012-57, which became effective upon adoption by the voters of “Amendment 11” in November of 2012, amended the statute to provide for an additional or alternative exemption covering the entire assessed value of homestead property up to \$250,000 value, if a county or municipality so desired, to benefit low income seniors who have maintained a permanent residence on the property for at least 25 years; and

**WHEREAS**, the County Commission finds the granting of an additional exemption for “long term resident” low income seniors assists those older citizens who often struggle to maintain financial independence in the face of rising healthcare and other costs; and

**WHEREAS**, the County Commission finds the granting of such additional exemption is a fitting and proper way to honor those older citizens who have contributed to Manatee County’s quality of life by continuing to maintain a homestead and raising their families in the County; and

**WHEREAS**, the Board of County Commissioners of Manatee County finds that it is in the County’s best interests to adopt an additional homestead exemption for low income older citizens who have been long term residents.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Manatee County, Florida, that:

SECTION 1. Section 2-29-100 of the Manatee County Code is hereby amended as follows:

**Sec. 2-29-100. Additional homestead exemptions; eligibility.**

(a) Any person 65 years of age or older who has the legal or equitable title to real estate located within Manatee County and who maintains thereon his or her permanent residence, which residence qualifies for and receives homestead exemption pursuant to Florida Statute § 196.031, and whose household income does not exceed the statutory limit as calculated pursuant to Florida Statute § 196.075(3), may apply for and shall be eligible to receive one of the following an additional homestead exemptions: ~~of twenty five thousand dollars (\$25,000).~~

(1) Twenty five thousand dollars (\$25,000); or

(2) The full amount of the assessed value of the property where the just value of the property is less than \$250,000 and where the person has maintained his or her permanent residence continuously for at least 25 years as of January 1 of the tax year in which the application for the exemption is filed with the Property Appraiser.

(b) The additional homestead exemptions shall be available to qualified persons beginning with the ~~2007-2014~~ tax year, and annually thereafter to the extent permitted by law. The additional homestead exemption, if granted, shall be applicable to all ad valorem taxes levied by Manatee County. The Manatee County Board of County Commissioners reserves the right to amend and or repeal either or both of these exemptions as permitted by law.

(c) If title to the property is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional exemption provided herein. Pursuant to Florida Statute § 196.075(4)(d), a taxpayer claiming an exemption provided for herein shall annually submit to the Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.

(d) Additionally, with respect to persons applying for the exemption provided for in subsection (a)(2) above, the taxpayer shall submit with his or her application a sworn statement attesting under penalty of perjury that the taxpayer has maintained a permanent residence on the property continuously for at least 25 years as of January 1 of the tax year in which the application for the exemption is filed, and setting forth therein facts and/or attaching thereto documents sufficient to allow the Property Appraiser to verify the claim. The Property Appraiser is authorized to promulgate and publish a standard form of affidavit for this purpose and to require such proof of continuous residence for at least 25 years as that official deems necessary to determine eligibility. Applications for the exemption provided for in subsection (a)(2) above, and all supporting affidavits, shall be maintained by the Property Appraiser as required by the applicable public records retention schedule, and shall be made available for audit by Manatee County upon request.

SECTION 2. Struck through words are deleted. Underlined words are added.

SECTION 3. The parts of this Ordinance are severable and if any section, subsection, sentence, clause or provision of this Ordinance is held invalid by any court of competent jurisdiction, the remainder of the Ordinance shall not be affected by such invalidity.

SECTION 4. Pursuant to Florida Statutes § 125.68(1), the Codifier shall codify the substantive amendments to the Manatee County Code contained in Section 1 of this Ordinance as provided for therein, and shall not codify the remaining Sections 2 through 6 of this Ordinance as these are not designated for codification.

SECTION 5. Pursuant to Florida Statute § 196.075(6), the Clerk shall deliver a copy of this Ordinance to the Manatee County Property Appraiser no later than December 1, 2013.

SECTION 6. This Ordinance shall take effect immediately upon filing with the Department of State.

**PASSED AND DULY ADOPTED** by a supermajority in open session, with a quorum present and voting this \_\_\_\_ day of September, 2013.

BOARD OF COUNTY COMMISSIONERS  
OF MANATEE COUNTY, FLORIDA

ATTEST: R. B. SHORE  
Clerk of the Circuit Court

By: \_\_\_\_\_  
Chair

By: \_\_\_\_\_  
Deputy Clerk