

FILED FOR RECORD  
R. B. SHORE

2006 OCT 19 PM 3: 33

**ORDINANCE 06-68**

CLERK OF THE CIRCUIT COURT  
MANATEE CO. FLORIDA

**AN ORDINANCE OF MANATEE COUNTY, FLORIDA,  
INCREASING THE LOCAL OPTION HOMESTEAD  
EXEMPTION FROM AD VALOREM TAXES LEVIED BY  
MANATEE COUNTY FOR LOW-INCOME ELDERLY  
RESIDENTS; PROVIDING FOR TAX YEAR UPON WHICH  
INCREASED EXEMPTION SHALL APPLY; PROVIDING  
FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE  
DATE.**

2006 OCT 16 AM 10: 38  
DEPARTMENT OF STATE  
TALLAHASSEE, FLORIDA

FILED

**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 to a maximum \$25,000; and

**WHEREAS**, the granting of such additional exemption assists those older citizens who often struggle to maintain financial independence in the face of rising healthcare and other costs; and

**WHEREAS**, 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

**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, to low-income elderly residents; and

**WHEREAS**, the added exemption has proved to be beneficial to these residents and the County Administration has recommended in its budget that the amount of the exemption be increased from \$20,000 to \$25,000 to provide further added benefit to these seniors; and

**WHEREAS**, the Board of County Commissioners of Manatee County finds that it is in the County's best interests to increase the additional homestead exemption for low income older citizens and that such increase will cause minimal fiscal impact on the County budget.

**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 exemption; 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 an additional homestead exemption of ~~twenty thousand dollars (\$20,000)~~ twenty five thousand dollars (\$25,000).

(b) The additional homestead exemption shall be available to qualified persons beginning with the ~~2006~~ 2007 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 this exemption 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.

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

SECTION 3. The sections, subsections, sentences and clauses 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 Statute § 196.075(6), the Clerk shall deliver a copy of this Ordinance to the Manatee County Property Appraiser no later than December 1, 2006.

SECTION 5. This Ordinance shall take effect immediately upon filing with the Department of State.

**PASSED AND DULY ADOPTED** in open session, with a quorum present and voting this 10<sup>th</sup> day of October, 2006.

BOARD OF COUNTY COMMISSIONERS  
OF MANATEE COUNTY, FLORIDA

By: Joe McClash  
Joe McClash, Chairman

ATTEST: R. B. SHORE

By: Susan G. Romase  
Deputy Clerk of the Circuit Court





STATE OF FLORIDA  
DEPARTMENT OF STATE  
STATE LIBRARY AND ARCHIVES OF FLORIDA

JEB BUSH  
Governor

FILED FOR RECORD  
R. B. SHORE  
2006 OCT 26 AM 9:34  
CLERK OF THE CIRCUIT COURT  
MANATEE COUNTY, FLORIDA  
SUE M. COBB  
Secretary of State

October 23, 2006

Honorable R. B. "Chips" Shore  
Clerk of Circuit Court  
Manatee County  
Post Office Box 25400  
Bradenton, Florida 34206

Attention: Vicki Tessmer, Deputy Clerk

Dear Mr. Shore:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letters dated October 11, 2006 and certified copies of Manatee County Ordinance Nos. 06-68 and 06-73, which were filed in this office on October 16, 2006.

Sincerely,

Liz Cloud  
Program Administrator

LC/bpn

DIRECTOR'S OFFICE

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