

**CITY OF POMPANO BEACH
Broward County, Florida**

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, AMENDING CHAPTER 36, "TAXATION AND FINANCE," OF THE CITY OF POMPANO BEACH CODE OF ORDINANCES BY AMENDING SECTION 36.090, "ADDITIONAL HOMESTEAD EXEMPTION," TO CLARIFY APPLICATION OF ADDITIONAL HOMESTEAD EXEMPTIONS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to law, ten (10) days' notice has been given by publication in a paper of general circulation in the City, notifying the public of this proposed ordinance and of a public hearing in the City Commission Chambers of the City of Pompano Beach; and

WHEREAS, a public hearing before the City Commission was held pursuant to the published notice described above, at which hearing the parties in interest and all other citizens so desiring had an opportunity to be and were, in fact, heard; now, therefore,

BE IT ENACTED BY THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. That Section 36.090, "Additional Homestead Exemption," of Chapter 36, "Taxation and Finance," is amended to read as follows:

§ 36.090 ADDITIONAL HOMESTEAD EXEMPTIONS.

...

(B) Low income senior homestead exemption. In accordance with Section 6, Article VII of the Florida Constitution and § 196.075, Florida Statutes, ~~An additional homestead exemption of up to \$2550,000.00 for low income senior citizens (LISR exemption) is hereby allowed~~ is authorized for any person who has the legal or equitable title to real estate and located within the City, maintains thereon ~~the~~ their permanent residence ~~of the owner,~~ who has attained the age of 65, and whose household income does not exceed ~~\$20,000.00, adjusted annually as provided herein~~ applicable income limitations below. Such

~~homestead exemption~~ The low income senior homestead exemption shall only be applied to taxes levied by the city beginning in tax year ~~2004~~ 2009.

(C) ~~Enhanced LISR~~ Long term residency senior exemption. In addition to the low income senior homestead exemption above, ~~an additional homestead exemption in~~ and in accordance with Section 6, Article VII of the Florida Constitution and § 196.075, Florida Statutes, the city authorizes long term residency senior exemption of up to the amount of the assessed value of the property located within the city for any person who has the legal or equitable title to real estate with a just value less than \$250,000.00 for the initial year of application and has maintained thereon the their permanent residence ~~of the owner~~ for at least 25 years, who has attained the age of 65, and whose household income does not exceed \$20,000.00, ~~adjusted annually as provided herein~~ applicable income limitations below. The long term residency senior exemption shall only be applied to taxes levied by the city beginning in tax year 2014.

~~(D) Applicability of LISR and enhanced LISR exemptions. The homestead exemptions provided in this section shall only apply to taxes levied by the city.~~

~~(ED)~~ Process for claiming the exemption. On an annual basis, not later than March 1, a sworn statement of household income must be submitted to the Broward County Property Appraiser on a form prescribed by the Florida Department of Revenue. The taxpayer's statement shall attest to the accuracy of copies required by the Department of Revenue to be submitted. The Broward County pProperty aAppraiser may not grant the exemption(s) without the required documentation.

~~(FE)~~ Property held jointly with right of survivorship. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemptions provided in this section.

~~(GF)~~ Annual adjustment of income limitation. Beginning January 1, 2001, the \$20,000.00 income limitation for the exemptions provided in this section shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index ~~in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that as determined by the Florida Department of Revenue. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.~~

SECTION 2. If any provision of this Ordinance or its application to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of

this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 3. This Ordinance shall become effective upon passage.

PASSED FIRST READING this _____ day of _____, 2019.

PASSED SECOND READING this _____ day of _____, 2019.

REX HARDIN, MAYOR

ATTEST:

ASCELETA HAMMOND, CITY CLERK

JES/jrm
2/27/19
l:ord/ch36/2019-110