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ORDINANCE NO. 2009-06

**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 POMPANO BEACH CODE OF ORDINANCES BY AMENDING SECTION 36.090, "ADDITIONAL HOMESTEAD EXEMPTION," TO PROVIDE AN ADDITIONAL HOMESTEAD EXEMPTION FROM \$25,000.00 TO \$50,000.00; PROVIDING FOR SEVERABILITY; PROVIDING 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 \$25,000.00 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 does not exceed \$20,000.00; and

**WHEREAS**, on June 11, 1999, the Governor of the State of Florida approved 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 \$25,000.00 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 \$20,000.00; and,

**WHEREAS**, on November 14, 2000, the City Commission of the City of Pompano Beach, Florida, (the Commission) enacted an ordinance exercising the authority granted to the

Commission, by Section 6(f), Article VII of the Constitution of the State of Florida, and Section 196.075, Florida Statutes, by granting an additional \$25,000.00 homestead exemption to eligible person in the City of Pompano Beach, 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 \$25,000.00 to \$50,000.00; 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 \$50,000.00 for any person who has the legal or equitable title to real estate and maintains thereon the permanent resident of the owner, who has attained age 65, and whose household income does not exceed \$20,000.00 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 Pompano Beach City Commission, 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 \$25,000.00 to \$50,000.00 for eligible persons in the City of Pompano Beach, Florida, and that upon delivery of this lawfully executed ordinance to the Property Appraiser of Broward County, Florida, that said Property Appraiser take notice of its provisions and adjust the 2010 tax roll for the City of Pompano Beach, Florida, accordingly; and

**WHEREAS**, the Pompano Beach City Commission hereby finds and declares that this ordinance is in the best interest of the public health, safety and welfare of the citizens of the City of Pompano Beach, Florida; and

**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," of the City of Pompano Beach Code of Ordinances is hereby amended to read as follows:

*EXEMPTIONS*

**§ 36.090 ADDITIONAL HOMESTEAD EXEMPTION.**

...

(B) General.

(1) Pursuant to and in accordance with F. S. § 196.075, the additional homestead exemption as set forth in this section shall apply only to taxes levied by the city.

(2) Amount of additional homestead exemption. Any person who meets the requirements set forth in ~~division~~ Subsection (C) below, shall be eligible for an additional homestead exemption of ~~\$25,000~~ \$50,000. Such additional homestead exemption granted hereunder shall not exceed ~~\$25,000~~ \$50,000 in accordance with F. S. § 196.075.

...

**SECTION 2:** If any provision of this Ordinance or the application thereof 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 14th day of October, 2008.

**PASSED SECOND READING** this 28th day of October, 2008.

  
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**LAMAR FISHER, MAYOR**

**ATTEST:**

  
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**MARY L. CHAMBERS, CITY CLERK**

GBL/jrm  
9/16/08  
L:ord/ch36/2008-295