

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

AN ORDINANCE AMENDING CHAPTER 36, "TAXATION AND FINANCE," OF THE CITY OF POMPANO BEACH CODE OF ORDINANCES BY DELETING SECTION 36.090, "ADDITIONAL HOMESTEAD EXEMPTION," IN ITS ENTIRETY AND CREATING A NEW SECTION 36.090, "ADDITIONAL HOMESTEAD EXEMPTIONS," TO PROVIDE TWO 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 hereby deleted in its entirety and a new Section 36.090, "Additional Homestead Exemption," is hereby created to read as follows:

EXEMPTIONS

§ 36.090 ADDITIONAL HOMESTEAD EXEMPTIONS.

(A) Definitions. For the purpose of this chapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

(1) **HOUSEHOLD** means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

(2) **HOUSEHOLD INCOME** means the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.

(B) Low income senior homestead exemption. An additional homestead exemption of \$25,000.00 for low income senior citizens (LISR exemption) is hereby allowed 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, adjusted annually as provided herein. Such homestead exemption shall only be applied to taxes levied beginning in tax year 2004.

(C) Enhanced LISR exemption. In addition to the LISR exemption above, an additional homestead exemption in the amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000.00 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained age 65, and whose household income does not exceed \$20,000.00, adjusted annually as provided herein.

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

(E) 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 property appraiser may not grant the exemption(s) without the required documentation.

(F) 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.

(G) 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. 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 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, 2014.

PASSED SECOND READING this 23rd day of September, 2014.



LAMAR FISHER, MAYOR

ATTEST:



MARY L. CHAMBERS, CITY CLERK

GBL/jrm
9/12/14
l:ord/ch36/2014-414

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