

**ORDINANCE NO. 2013- 21**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the voters of the State of Florida, on November 6, 2012, voted to approve Amendment No. 11 by the required 60 percent needed for passage; and

**WHEREAS**, Section 6(d)(2) of Article VII of such amendment authorized an additional homestead exemption for persons who have legal or equitable title to real estate with a just value less than \$250,000.00 and who have maintained thereon the permanent residence of the owner for at least 25 years, has attained the age of 65, and whose household income does not exceed twenty thousand dollars (\$20,000.00); and

**WHEREAS**, Article VII, Section 6(d) provides that the legislature may allow a county the option to implement this low-income senior homestead exemption for long-term residents in addition to the additional fifty thousand dollars (\$50,000.00) for qualified persons 65 and older authorized in Section 6(d)(1) in Article VII; and

**WHEREAS**, the Board of County Commissioners of Nassau County, Florida, have previously granted the additional homestead exemption of fifty thousand dollars (\$50,000.00) for qualifying persons 65 and older authorized in Section 6(d)(1) of Article VII and intends to ratify and reenact such grant in this Ordinance; and

**WHEREAS**, Section 196.075, F.S., requires that in order for such additional homestead exemption to be available for county tax purposes, an ordinance implementing such homestead exemption is required to be adopted by the Board of County Commissioners by a majority plus one vote of the members of the governing body of the county granting such exemption; and

**WHEREAS**, the Board of County Commissioners of Nassau County, Florida, has determined that it is in the best interest of the citizens of Nassau County to implement this additional homestead exemption for qualifying senior citizens in accordance with the provisions of Florida Statutes, Section 196.075, as created by the 2012 session of the Florida Legislature through its enactment of HB 357; and

**WHEREAS**, the voters of Nassau County voted in favor of Amendment 11 with 70.93% voting in favor.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Nassau County, Florida as follows:



**Section 1.**

A. In accordance with Article VII, Section 6(d)(1), of the State Constitution, and Florida Statutes, Section 196.075, any person sixty-five years of age or over, who has legal or equitable title to real estate located within Nassau County and maintains thereof his/her permanent residence, which residence qualified for and receives homestead exemption pursuant to Article VII, Section 6, of the Florida Constitution, and whose household income does not exceed twenty thousand dollars (\$20,000.00), shall be entitled to make application for an additional homestead exemption of up to fifty thousand dollars (\$50,000.00), and

B. In accordance with Article VII Section 6(d)(2), of the State Constitution, and Florida Statutes, Section 196.075, 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 twenty thousand dollars (\$20,000.00) shall be entitled to make application for an additional homestead exemption equal to the assessed value of the property.

These additional homestead exemptions, if granted, shall only be applicable to ad valorem tax millage rates levied by Nassau County, Florida including tax levies of dependent special districts of Nassau County and municipal service taxing units.

**Section 2.** Every person claiming an additional homestead exemption pursuant to this article must file an application therefore with the Nassau County Property Appraiser not later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1, every applicant must file supporting documentation with the property appraiser, but submission of supporting documentation is not required for the renewal of an exemption under this ordinance unless the property appraiser requests such documentation. Said documentation shall include copies of all federal income tax returns for the prior year, wages and earnings statement (W-2 forms) and other documentation as required by the property appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year as well as verify the other requirements necessary to receive the exemption. Such statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser.

**Section 3.** Failure to file the application and sworn statement by March 1<sup>st</sup> or failure to file the required supporting documentation by June 1<sup>st</sup> of any given year shall constitute a waiver for the additional exemption privilege for that year. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

**Section 4.** The additional exemptions provided in Section 1 of this ordinance shall be available commencing with the year 2014 tax roll, and the property appraiser may begin accepting applications and sworn statements for the 2014 tax roll as soon as the appropriate forms are available from the Department of Revenue.


**Section 5.** Commencing January 1, 2001, and each January 1 thereafter, the twenty thousand dollar (\$20,000.00) household income limitation in this ordinance shall be adjusted annually and applicable as of January 1 of that year. The annual income limitation shall be adjusted by the percentage of change in the average cost-of-living index for the immediately preceding calendar year compared with the average cost-of-living index for the calendar year immediately prior to that year. As used herein, "index" shall be the average of the monthly consumer-price index figures for the stated period, for the United States as a whole, issued by the United States Department of Labor.

**Section 6.** The Clerk shall file a copy of this Ordinance prior to December 1, 2013 and shall provide a copy of the ordinance to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect.

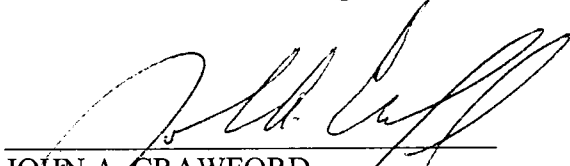
**Section 7.** The provisions of this ordinance shall become effective upon its being filed with the office of the Secretary of State.

DULY ADOPTED this 14th day of October, 2013.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
\_\_\_\_\_  
DANIEL B. LEEPER  
Its: Chairman

Attest as to Chairman's Signature:

  
\_\_\_\_\_  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney:

  
\_\_\_\_\_  
DAVID A. HALLMAN

MES  
10-17-13