

ORDINANCE 2000 - 14

AN ORDINANCE RELATING TO AD VALOREM TAXATION; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; PROVIDING REQUIREMENT OF ANNUAL APPLICATION AND SUBMISSION OF SUPPORTING DOCUMENTATION; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR AN ANNUAL INCREASE IN THE INCOME LIMITATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on November 3, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens; and

WHEREAS, the Board desires to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Florida Statutes, Section 196.075, as created by the 1999 session of the Florida Legislature through its enactment of HB 291.

NOW, THEREFORE, BE IT ORDAINED this 24th day of April, 2000, by the Board of County Commissioners of Nassau County, Florida, as follows:

**SECTION 1.** In accordance with Section 6(f), Art. VII of the Florida Constitution, and Florida Statutes, Section 196.075, any person sixty-five (65) 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 Section 6(f), Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000.00, shall be entitled to make application for an additional homestead exemption of \$25,000.00. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the County.

**SECTION 2.** Every person claiming the additional homestead exemption pursuant to this Ordinance 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 of each such year, every applicant must file supporting documentation with the Property Appraiser. Said documentation shall include copies of all federal income tax returns, wage and earning statements, and such 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.

**SECTION 3.** Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.

**SECTION 4.** This additional exemption shall be available commencing with the year 2001 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2001 tax roll as soon as the appropriate forms are available from the Department of Revenue.

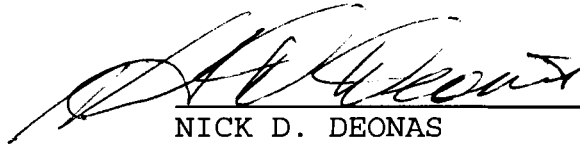
**SECTION 5.** Commencing January 1, 2001, and each January 1 thereafter, the \$20,000.00 annual income limitation in this Ordinance shall be adjusted annually and applicable as of January 1 of that year. The annual income limitation shall be adjusted by the percentage of change in the average cost-of-living 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 of this Board shall file a copy of this Ordinance prior to December 1, 2000, and shall deliver a copy hereof to the Nassau County Property Appraiser.

SECTION 7. The provisions of this Ordinance shall become effective upon its being filed with the office of the Secretary of State.

SECTION 8. This Ordinance does not contain a sunset provision.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



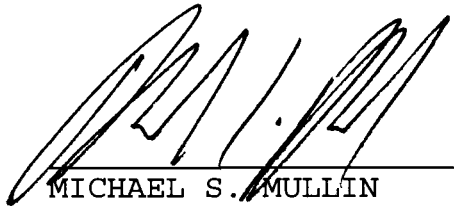
NICK D. DEONAS  
Its: Chairman

ATTEST:



J. M. "CHIP" OXLEY, JR.  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney



MICHAEL S. MULLIN

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