

ORDINANCE NO. 2007- 11

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; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER; ALLOWING AN ADDITIONAL HOMESTEAD EXEMPTION OF UP TO \$50,000.00; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the electors of the State of Florida approved a Constitutional Amendment to Section 6(f) of Article VII of the State Constitution as a result of the November, 2006 general election; and

WHEREAS, as passed by the Florida Legislature, the amendment provides that for the 2007 tax roll only, a taxing authority that has adopted an exemption under Section 196.075, Florida Statutes, may enact an ordinance to increase the amount of that exemption, subject to a \$50,000.00 limit; and

WHEREAS, the Board of County Commissioners shall adopt an ordinance prior to June 1, 2007 and deliver a copy of said ordinance to the Nassau County Property Appraiser 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 residence of the

owner, who has attained age 65, and whose household income does not exceed \$20,000.00; 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 2007 session of the Florida Legislature through its enactment of HB 333.

NOW, THEREFORE, BE IT ORDAINED this 23rd day of May, 2007 by the Board of County Commissioners of Nassau County, Florida, that Ordinance No. 2000-14, shall be amended as follows:

SECTION 1. In accordance with Section (f), Art. VII, 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 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 up to \$50,000.00. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the County. For the 2007 tax roll only,

the exemption for the 2007 tax year may increase the amount of that exemption, subject to the \$50,000.00 limit.

SECTION 2. Every person claiming the additional homestead exemption pursuant to this Ordinance must have filed an application therefore with the Nassau County Property Appraiser not later than March 1, 2007. 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. This additional exemption shall be available commencing with the year 2007 tax roll.


SECTION 4. The Clerk of this Board shall file a copy of this Ordinance prior to June 1, 2007, and shall deliver a copy hereof to the Nassau County Property Appraiser.

SECTION 5. The provisions of this Ordinance shall become effective upon its being filed with the Office of the Secretary of State.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


JIM B. HIGGINBOTHAM
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