

ORDINANCE NO. 02-2022

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AUTHORIZING A HOMESTEAD EXEMPTION IN ACCORDANCE WITH SECTION 196.075 FLORIDA STATUTES TO BE INCLUDED IN THE TAX BILLS FOR THE OWNERS OF RESIDENTIAL PROPERTIES IN THE TOWN WHO ARE PERSONS 65 YEARS AND OLDER PROVIDED THE OWNERS ANNUAL INCOME DOES NOT EXCEED THE MAXIMUM INCOME ESTABLISHED IN THE LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Constitution at Article VII, Section 6(f) allows municipalities the option of granting an additional homestead exemption to certain persons 65 years of age or older whose household income does not exceed a certain specified amount; and

WHEREAS, Section 196.075, Florida Statutes, was amended in 2007 through the passage of Chapter 2007-4, Laws of Florida to allow an additional homestead exemption for income eligible persons 65 years of age or older; and

WHEREAS, Section 196.076(2) of the Florida Statutes allows municipalities to adopt an ordinance, incorporating an exemption for income eligible persons 65 years of age or older (qualifying seniors) who own properties which they have designated as a homestead property; and

WHEREAS, the Town Commission has determined that it is appropriate to adopt an ordinance which grants qualifying seniors an additional \$10,000 homestead exemption.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA:

SECTION 1. The foregoing recitals are hereby incorporated herein as true and correct.

SECTION 2. HOMESTEAD EXEMPTION.

Pursuant to Section 196.075, Florida Statutes, persons 65 years of age and older who are owners of residential properties in the Town of Lake Park, and who have designated their properties as their homestead shall be eligible for a homestead exemption of \$10,000.

SECTION 3. Requirements. Any person who is the owner of a residential property in the Town who on January 1 has attained the age of 65 years of age shall be entitled to an annual homestead exemption in the amount of \$10,000 provided all of the following requirements are met.

- a) The person has legal or beneficial title in equity to real property; and
- b) The person maintains a permanent residence on the real property; and
- c) The person's household income does not exceed \$28,400.00 as adjusted herein below; and
- d) The person claiming the exemption annually submits to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of the person's household income on a form prescribed by the Florida Department of Revenue; and
- e) The person files a statement which is in accordance with the rules of the Florida Department of Revenue which is supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), and any other documents which the Florida Department of Revenue deems necessary, for each member of the household pertaining to the person's household income. Such documentation shall be submitted by June 1 and shall attest to the accuracy of such copies; and
- f) The Property Appraiser approves the exemption after being provided with all required documentation.

For purposes of determining household income, it shall be calculated in accordance with Section 196.075(3), Florida Statutes (2021) and shall have been adjusted annually. The calculation of household income 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 tax year compared with the same period for the tax 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.

If title is held jointly with the right of survivorship, any surviving person residing on the property who demonstrates that he or she meets the above requirements shall be eligible to receive a \$10,000 homestead exemption.

SECTION 4. The Town Clerk shall deliver a copy of this Ordinance to the Palm Beach County Property Appraiser no later than December 1, 2022.

SECTION 5. Should any section, paragraph, sentence, clause, phrase or other part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Ordinance as a whole or any portion of part thereof, other than the part so declared to be invalid.

SECTION 6. This Ordinance repeals all laws or ordinances in conflict herewith.

SECTION 7. This Ordinance shall be effective upon execution.

Upon First Reading this 4 day of May, 2022, the foregoing Ordinance was offered by Vice-Mayor Glas-Castro, who moved its approval. The motion was seconded by Commissioner Taylor and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR MICHAEL O'ROURKE	<u>/</u>	_____
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>/</u>	_____
COMMISSIONER JOHN LINDEN	<u>/</u>	_____
COMMISSIONER ROGER MICHAUD	<u>Absent</u>	_____
COMMISSIONER MARY BETH TAYLOR	<u>/</u>	_____

PUBLISHED IN THE PALM BEACH POST THIS 8 DAY OF May, 2022

Upon Second Reading this 18 day of May, 2022, the foregoing Ordinance, was offered by Commissioner Taylor, who moved its adoption. The motion was seconded by Commissioner Linden and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR MICHAEL O'ROURKE	<u>/</u>	_____
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>/</u>	_____
COMMISSIONER JOHN LINDEN	<u>/</u>	_____
COMMISSIONER ROGER MICHAUD	<u>/</u>	_____
COMMISSIONER MARY BETH TAYLOR	<u>/</u>	_____

The Mayor thereupon declared **Ordinance No.** 02-2022 duly passed and adopted this 18 day of May, 2022.

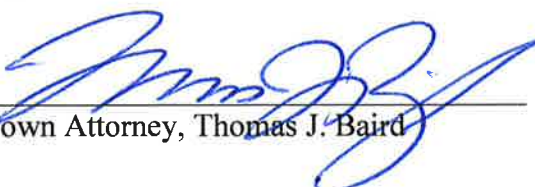
TOWN OF LAKE PARK, FLORIDA

BY: 
Mayor, Michael O'Rourke

ATTEST:

Approved as to form and legal sufficiency:


Town Clerk, Vivian Mendez
SEAL (Seal)
TOWN OF LAKE PARK
FLORIDA


Town Attorney, Thomas J. Baird