**ORDINANCE NO. 13-06**

ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA AMENDING CHAPTER 86 ENTITLED "TAXATION AND FEES", ARTICLE IV. AD VALOREM TAX, DIVISION 3. HOMESTEAD EXEMPTION, OF THE CODE OF ORDINANCES BY ADDING A NEW SECTION, HIALEAH CODE § 98-177 ENTITLED "ADDITIONAL HOMESTEAD EXEMPTION FOR LOW-INCOME SENIOR CITIZENS WHO ARE LONG-TERM RESIDENTS" TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN LOW-INCOME QUALIFYING SENIOR CITIZENS WHO ARE LONG-TERM RESIDENTS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; AND REVISING HIALEAH CODE § 86-176 ENTITLED "ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS" TO CLARIFY THAT THE EXISTING HOMESTEAD EXEMPTION APPLIES TO CURRENT AND FUTURE TAX ROLLS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING PENALTIES FOR VIOLATION HEREOF; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR A SEVERABILITY CLAUSE AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS,** during the 2012 session, the Florida Legislature enacted House Joint Resolution 169 and placed the question to grant an additional homestead exemption to low-income senior citizens in the amount of the entire assessed value of the homestead property on the statewide November 2012 ballot as Amendment No. 11, and also enacted House Bill 357 implementing Amendment No. 11 contingent on voters approving it, Chapter 2012-57, Laws of Florida; and

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

**WHEREAS,** Article VII, Section 6(d), Florida Constitution provides that a local government may adopt an ordinance to allow an additional homestead exemption for 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 of less than $250,000 and has maintained thereon the permanent address of the owner for at least 25 years, who has attained the age of 65 years, and whose household income does not exceed the income limitations set forth in state law, which is currently $27,030 and adjusted annually; and

**WHEREAS,** Article VII, Section 6(d), Florida Constitution may implement this low-income senior homestead exemption for long-term residents in addition to or in place of the existing additional $50,000 senior citizen homestead exemption at the option of the City; and

**WHEREAS,** pursuant to Hialeah, Fla., Ordinance 08-60 (June 27, 2008), the City increased the homestead exemption from certain qualifying senior citizens from $25,000 to $50,000, codified in Hialeah Code § 98-176; and

**WHEREAS,** in addition to the existing additional $50,000 senior citizen homestead exemption, the City desires to implement the additional homestead exemption for low-income senior citizens who are long-term residents according to Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, THAT:

**Section 1:** Chapter 86 entitled "Taxation and Fees", Article IV. Ad Valorem Tax, of the Code of Ordinances of the City of Hialeah, Florida is hereby amended, by adding Hialeah Code §86-177 entitled "Additional homestead exemption for low-income senior citizens who are long-term residents" and by revising Hialeah Code §86-176 entitled "Additional homestead exemption for certain qualifying senior citizens", to read as follows:

Chapter 86

**TAXATION AND FEES**

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**ARTICLE IV. AD VALOREM TAX**

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DIVISION 3. HOMESTEAD EXEMPTION

**Sec. 86-176. Additional homestead exemption for certain qualifying senior citizens.**

(a) According to section 6(f), Article VII of the Florida Constitution and section 196.075, Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within the City of Hialeah and maintains thereon his or her permanent residence which qualifies for and receives homestead exemption pursuant to section 6(f), Article VII of the Florida Constitution, and whose household income does not exceed the annual income

limitation set forth in subsection (e) shall be entitled to make application for an additional homestead exemption of $50,000. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the city.

(b) Every person claiming the additional homestead exemption provided in this section must file an application with the Miami-Dade 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 state department of revenue. On or before June 1 of each year every applicant must file supporting documentation with the county property appraiser. The documentation shall include copies of all federal income tax returns, wage and earning statements and such other documentation as required by the county property appraiser and the state department of revenue, including documentation necessary to verify the income received by all of the members of the household for the prior year.

(c) 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.

(d) This additional exemption shall be available commencing with the year ~~2000~~2009 tax roll and continuing thereafter for all subsequent tax rolls. The $25,000 additional homestead exemption for low-income seniors first adopted herein shall remain in effect only for the tax rolls for the years 2001 through 2008.

(e) Commencing January 1, 2009 ~~2001, and each January 1 thereafter, the $20,000 annual income limitation 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 prior to that year. As used in the section, the term "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~~ and each January 1 thereafter, the annual income limitation applicable to this section shall be adjusted annually as provided in state law and shall be applicable as of January 1 of each year..

(f) The city retains the right to conduct a periodic audit to verify compliance if the city is not satisfied with county or state verification of eligible property owners.

**Sec. 86-177. Additional homestead exemption for low-income senior citizens who are long-term residents.**

(a) According to section 6(d)(2), Article VII, Florida Constitution, and section 196.075, Florida Statutes, any person who meets the following criteria shall be entitled to make application for an additional homestead exemption for the amount of the assessed value of the property:

(1) Has the legal or equitable title to real estate located within the city with a just value of less than $250,000;

(2) Has maintained thereon the permanent residence of the owner for at least 25 continuous years;

(3) Has attained the age of 65 years; and

(4) Has a household income that does not exceed the income limitations set forth in state law, which is currently $27,030 and adjusted annually.

(b) The exemption set forth in subsection (a) above shall be in addition to and shall not replace the additional $50,000 senior citizen homestead exemption codified in section 86-176 of the Code.

(c) Every person claiming the additional homestead exemption provided in this section must file an application with the Miami-Dade 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 state department of revenue. On or before June 1 of each year every applicant must file supporting documentation with the county property appraiser. The documentation shall include copies of all federal income tax returns, wage and earning statements and such other documentation as required by the county property appraiser and the state department of revenue, including documentation necessary to verify the income received by all of the members of the household for the prior year.

(d) 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.

(e) This additional exemption shall be available commencing with the 2013 tax roll and shall continue with all subsequent tax rolls.

(f) Commencing January 1, 2013, and each January 1 thereafter, the annual income limitation applicable to this section shall be adjusted annually as provided in state law and shall be applicable as of January 1 of each year.

**Section 2:** The City Clerk is hereby directed to submit a certified copy of this ordinance to the Miami-Dade County Property Appraiser prior to March 1, 2013.

**Section 3:** **Repeal of Ordinances in Conflict.**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**Section 4:** **Penalties.**

Any person, business, association, corporation, partnership or other legal entity who violates any of the provisions of this ordinance shall be assessed a civil penalty, up to a maximum of $500.00, within the discretion of the court or administrative tribunal having jurisdiction. Each day that a violation continues shall constitute a separate violation.

**Section 5:** **Inclusion in Code.**

The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the City of Hialeah, as an addition or amendment thereto, and the sections of this ordinance shall be renumbered, as appropriate, to conform to the uniform numbering system of the Code.

**Section 6: Severability Clause.**

If any phrase, clause, sentence, paragraph or section of this ordinance shall be declared invalid or unconstitutional by the judgment or decree of a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance.

**Section 7: Effective Date.**

This ordinance shall become effective when passed by the City Council by a minimum of five affirmative votes (a super majority) and signed by the Mayor or at the next regularly scheduled City Council meeting, if the Mayor's signature is withheld or if the City Council overrides the Mayor's veto.

PASSED and ADOPTED this 12 day of February, 2013.

THE FOREGOING ORDINANCE OF THE CITY OF HIALEAH WAS PUBLISHED IN ACCORDANCE WITH THE PROVISIONS OF FLORIDA STATUTE 166.041 PRIOR TO FINAL READING.

Isis Garcia-Martinez
Council President

Attest:

Approved on this 15 day of Feb, 2013.

Marbelys Fatjo, Acting City Clerk

Mayor Carlos Hernandez

Approved as to form and legal sufficiency:

William M. Grodnick, City Attorney

Ordinance was adopted by a 6-0 vote with Councilmembers, Casals-Munoz, Cue-Fuente, Garcia-Martinez, Gonzalez, Hernandez and Lozano voting "Yes", Councilmember Caragol absent.

~~Strikethrough~~ indicates deletion. Underline indicates addition.