

CITY OF CORAL GABLES, FLORIDA

ORDINANCE NO.

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 CITY OF CORAL GABLES, PROVIDING REQUIREMENT OF ANNUAL APPLICATION AND SUBMISSION OF SUPPORTING DOCUMENTATION, PROVIDING FOR WAIVER OF EXEMPTION, PROVIDING FOR AN ANNUAL INCREASE IN INCOME LIMITATION, PROVIDING AN EFFECTIVE DATE AND INCLUSION IN "CODE OF CITY OF CORAL GABLES", CHAPTER 66, "TAXATION", BY AMENDING ARTICLE VI, SEC. 189-190 AND ADDING SEC. 191 - 195.

**WHEREAS**, on November 3, 1998, voters of the State of Florida approved an amendment to the Florida Constitution providing for an additional amount of Homestead Exemption for qualified senior citizens; and

**WHEREAS**, pursuant to the enactment of H.B. 291, now codified as Florida Statute Section 196.075, all Counties and Municipal governments were required to enact enabling ordinances in order for the additional Homestead Tax Exemption to be applicable within their respective jurisdictions for qualified persons 65 years of age or older; and

**WHEREAS**, on September 28, 1999, the City Commission amended the City's Code to provide for the additional Homestead Exemption for qualifying seniors in the amount of \$25,000; and

**WHEREAS**, on November 6, 2012, voters of the State of Florida approved an amendment to the Florida Constitution which authorized the amendment of Florida Statute Section 196.075 allowing local government authorization to provide for an increased Homestead Exemption to certain qualifying senior citizens, and

**WHEREAS**, the Commission desires to implement the increased Homestead Exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes; and

**WHEREAS**, the Commission has determined that it is both proper and appropriate to amend Code Chapter 66 in order to provide some additional financial assistance to the qualified seniors residing in the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE CITY OF CORAL GABLES,**

**SECTION 1.** That Chapter 66, "Taxation", of the "Code of the City of Coral Gables" shall be and it is hereby amended by amending Article VI "Ad Valorem Taxation", Sections 189-190, and adding Sections 191-195 as hereinafter set forth.

**CHAPTER 66 – TAXATION**

**ARTICLE VI – AD VALOREM TAXATION**

**Sec. 189 Eligibility.** In accordance with Section 6(d), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years or over, who has legal or equitable title to real estate located within the municipal boundaries of the City and maintains thereon his/her permanent residence, which residence qualifies for and receives Homestead Exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed \$27,030.00, shall be entitled to make application for an additional Homestead Exemption of \$50,000.00. This additional Homestead Exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the City.

**Sec. 190 Application Required.** Every person claiming the additional Homestead Exemption pursuant to this Article must file an application therefor with the Miami-Dade 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.

**Sec. 191 Documentation Required.** 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 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.

**Sec. 192 Waiver of Additional Exemption.** 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.

**Sec. 193 Commencement of Additional Exemption.** This additional exemption shall be available commencing with the year 2013 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue for 2013.

**Sec. 194 Adjustment of Income Limitation.** Commencing January 1, 2013, the \$27,030 income limitation 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 year compared with the same period for the 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 U.S. Department of Labor.

**Sec. 195 Notification to Property Appraiser.** The City Clerk shall file this ordinance in the Ordinance Register of the City, and shall deliver a certified copy thereof to the Miami-Dade County Property Appraiser prior to January 1, 2013.

**SECTION 2.** That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed insofar as they are in conflict.

**SECTION 3.** It is the intention of the Commission of the City of Coral Gables, Florida, that the provisions of this Ordinance shall become and be made a part of the City of Coral Gables Code of Ordinances; and that the sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section", "article", or such other appropriate word or phrase in order to accomplish such intentions.

**SECTION 4.** That this ordinance shall become effective upon adoption.

PASSED AND ADOPTED THIS TWENTY-SECOND DAY OF JANUARY, A.D., 2013.

APPROVED:

JIM CASON  
MAYOR

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

ATTEST:

WALTER J. FOEMAN  
CITY CLERK

CRAIG E. LEEN  
CITY ATTORNEY