

ORDINANCE NO. 2015-__

AN EMERGENCY ORDINANCE OF THE CITY OF CORAL GABLES, FLORIDA, AMENDING THE CODE OF THE CITY OF CORAL GABLES, FLORIDA, BY AMENDING CHAPTER 66, "TAXATION," ARTICLE VI "AD VALOREM TAXATION," DIVISION 2 "HOMESTEAD EXEMPTION FOR LOW-INCOME ELDERLY PERSONS", ADOPTING PROPERTY TAX EXEMPTION UNDER STATE AMENDMENT 11 FOR QUALIFYING INCOME SENIORS, 65 YEARS OF AGE OR OLDER, WHO ARE LIVING IN A RESIDENCE FOR 25 YEARS OR MORE, WITH A HOMESTEAD PROPERTY VALUED UNDER \$250,000; PROVIDING FOR SUBMISSION OF APPROPRIATE DOCUMENTATION TO THE MIAMI-DADE COUNTY PROPOSERT APPRAISER; PROVIDING FOR REPEALER PROVISION, SEVERABILITY CLAUSE, CODIFICATION, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in the 2012 national elections, State of Florida voters approved Amendment 11, which provided an exemption, through an amendment to the State Constitution, to allow counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of homestead property when the subject property's just value is less than \$250,000, the owner has maintained permanent residency on the property for not less than 25 years, has attained age 65, and who has a low household income as defined by general law; and

WHEREAS, Amendment 11 provides that each municipality within the State may choose to implement the exemption; and

WHEREAS, the City Commission, in Chapter 66, Article VI, Division 2, entitled "Homestead Exemption for Low-Income Elderly Persons," provides an exemption for low-income elderly individuals who meet certain guidelines; and

WHEREAS, said exemption granted an additional homestead exemption of \$50,000.00, applicable to all ad valorem tax millage rates levied by the City; and

WHEREAS, the City Commission desires to provide the Amendment 11 exemption along with the already established \$50,000.00 exemption referenced above beginning in Fiscal Year 2017, which would require an ordinance no later than December 1, 2015; and

WHEREAS, the Commission has determined that it is both proper and appropriate to amend Chapter 66, Article VI, Division 2, in order to provide some additional financial assistance to the qualified seniors residing in the City; and

WHEREAS, this ordinance is an emergency ordinance as the City Commission only has one meeting before December 1, 2015.

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

SECTION 1. The forgoing “WHEREAS” clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

SECTION 2. That Chapter 66, Article VI, Division 2 of the City of Coral Gables’ Municipal Code, “Homestead Exemption for Low-Income Elderly Persons,” is hereby amended to read as follows¹:

Sec. 66-196. Additional Homestead Exemption to Low-Income Seniors Who Maintain Long-Term Residency On Property.

Any person 65 years of age or older, with a low household income, as defined by general law, who has maintained as their Homestead Property the same residence for 25 years or more, and whose Homestead Property is valued under \$250,000.00 is eligible for an additional homestead tax exemption equal to the assessed value of homestead property. In order to qualify for said additional exemption, the individual requesting the exemption must submit the appropriate documentation to the Miami-Dade County Property Appraiser.

SECTION 3. The City Clerk is hereby authorized to transmit this Ordinance to the Miami-Dade County Property Appraisal Department prior to December 1, 2015 for this exemption to be effective for the 2016 tax year.

SECTION 4. SEVERABILITY. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause, or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional such decision shall not affect the validity of the remaining sections, sentences, clauses and phrases of this Ordinance, but they shall remain in effect it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

SECTION 5. CODIFICATION. 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 appropriate work or phrase in order to accomplish such intentions.

¹ Deletions are indicated by ~~strike through~~. Insertions are indicated by underlining.

SECTION 6. EFFECTIVE DATE.

This Ordinance shall become effective upon adoption.

PASSED AND ADOPTED THIS _____ DAY OF _____, A.D., 2015.

APPROVED:

JIM CASON
MAYOR

ATTEST:

WALTER J. FOEMAN
CITY CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

CRAIG E. LEEN
CITY ATTORNEY