

**ORDINANCE NO. 03-44**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, (THE "TOWN") 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 TOWN; PROVIDING FOR THE SUBMISSION OF AN ANNUAL APPLICATION AND SUPPORTING DOCUMENTATION TO THE MIAMI-DADE COUNTY PROPERTY APPRAISER; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR AN ANNUAL INCREASE IN THE INCOME LIMITATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES AND RESOLUTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on November 3, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens; and

**WHEREAS**, the Town Council desires to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075, Florida Statutes.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section 1.** For the purposes of this Ordinance, the terms "Household" and "Household Income" shall have the same meanings as ascribed to them in Section 196.075, Florida Statutes, as may be amended from time to time.

**Section 2.** In accordance with Section 6(f), Art.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 Town and maintains thereon his/her permanent residence which qualifies for and receives a homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose Household Income does not exceed the greater of \$20,000 or the income limitation amount adjusted in 2003 pursuant to Section 196.075(3), Florida Statutes, shall be entitled to make application for an additional homestead exemption of \$25,000 (“Additional Exemption”). The Additional Exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the Town.

**Section 3.** Every person claiming the Additional Exemption pursuant to this Ordinance must file an application (“Application”) and supporting documentation (“Documentation”) with the Miami-Dade County Property Appraiser (the “Property Appraiser”), not later than March 1 of each year for which the Additional Exemption is claimed. The 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. The Documentation shall include copies of all federal income tax returns, wage and earnings statements, any requests for extension of time to file a return, and any 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 4.** Failure to file the Application, Documentation and sworn statement by March 1 of any given year shall constitute a waiver of the Additional Exemption privilege for that year.

**Section 5.** The Additional Exemption shall be available commencing with the year 2004 tax roll, and the Property Appraiser may begin accepting Applications and sworn statements for the year 2004 tax roll as soon as the appropriate forms are available from the Department of Revenue.

**Section 6.** Commencing January 1, 2004 and each January 1 thereafter, the \$20,000 annual income limitation in this Ordinance shall be adjusted by the percentage of change in the average cost-of-living index for the calendar year immediately prior to that year. "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.

**Section 7.** The Town Clerk shall deliver a copy of this Ordinance to the Miami-Dade County Property Appraiser within ten (10) days of the effective date of this Ordinance.

**Section 8.** All ordinances, resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

**Section 9.** 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 10.** It is the intention of the Town Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Town of Miami Lakes, Florida Code of Ordinances; that the sections of this Ordinance may be renumbered or relettered

to accomplish such intentions; and that the word " Ordinance" shall be changed to "Section" or other appropriate word.

**Section 11.** This Ordinance shall be effective upon adoption on second reading.

The foregoing Ordinance was offered by Councilmember **Collins**, who moved its adoption on first reading. The motion was seconded by Councilmember **Meador** and upon being put to a vote, the vote was as follows: 6-0

Councilmember Mary Collins:	<u>Yes</u>
Councilmember Robert Meador, II	<u>Yes</u>
Councilmember Michael Pizzi	<u>Yes</u>
Councilmember Nancy Simon	<u>Absent</u>
Councilmember Peter Thomson:	<u>Yes</u>
Vice Mayor Roberto Alonso	<u>Yes</u>
Mayor Wayne Slaton:	<u>Yes</u>

**PASSED on first reading** this 14<sup>th</sup> day of **October**, 2003.

The foregoing Ordinance was offered by Councilmember **Thomson**, who moved its adoption on Second reading. The motion was seconded by **Vice Mayor Alonso** and upon being put to a vote, the vote was as follows:

Councilmember Mary Collins:	<u>Yes</u>
Councilmember Robert Meador, II	<u>Yes</u>
Councilmember Michael Pizzi	<u>Yes</u>
Councilmember Nancy Simon	<u>Absent</u>
Councilmember Peter Thomson:	<u>Yes</u>
Vice Mayor Roberto Alonso	<u>Yes</u>
Mayor Wayne Slaton:	<u>Yes</u>

**PASSED AND ADOPTED** on second reading this 25<sup>th</sup> day of **November**, 2003.

*Wayne Slaton*

Wayne Slaton  
MAYOR

ATTEST:

*Beatris M. Arguelles*

Beatris M. Arguelles, CMC  
TOWN CLERK

APPROVED AS TO FORM AND LEGALITY  
FOR THE USE AND BENEFIT OF THE TOWN  
OF MIAMI LAKES ONLY:

*W. Weiss*

Weiss, Serota, Helfman, Pastoriza, Guedes,  
Cole & Boniske, P.A.  
TOWN ATTORNEY