

1 Introduced by Council Member Dennis and Co-Sponsored by Council
2 Members Bowman, Cumber, DeFoor, Freeman, Hazouri, Pittman, Diamond,
3 Boylan, Salem, Morgan, Becton, Ferraro, R. Gaffney, Carlucci,
4 Wilson, and White and amended by the Finance Committee:
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7 **ORDINANCE 2020-117-E**

8 AN ORDINANCE AMENDING SECTION 780.403
9 (ADDITIONAL HOMESTEAD EXEMPTION AUTHORIZED),
10 PART 4 (ADDITIONAL HOMESTEAD EXEMPTION),
11 CHAPTER 780 (PROPERTY TAX), *ORDINANCE CODE*, TO
12 INCREASE THE AMOUNT OF HOMESTEAD EXEMPTION FOR
13 THOSE LOW INCOME PERSONS 65 AND OVER FROM
14 \$25,000 TO \$50,000 CONSISTENT WITH STATE LAW;
15 DIRECTING THE COUNCIL LEGISLATIVE SERVICES
16 DIVISION UPON ENACTMENT OF THIS ORDINANCE TO
17 PROVIDE A COPY OF THIS ORDINANCE TO THE DUVAL
18 COUNTY PROPERTY APPRAISER'S OFFICE; PROVIDING
19 AN EFFECTIVE DATE.
20

21 **WHEREAS**, Article VII, Section 6(d), Florida Constitution,
22 authorizes the State Legislature to enact a general law allowing
23 local governments, for the purpose of their respective tax levies,
24 to grant additional homestead exemptions; and

25 **WHEREAS**, Section 196.075, Florida Statutes, implementing
26 Article VII, Section 6(d), Florida Constitution, allows for two
27 additional homestead exemptions for low income seniors; and

28 **WHEREAS**, one of the homestead exemptions allowed by the State
29 would apply to a person 65 years or older who has legal or
30 equitable title to real estate and resides on the property if

1 certain income limitations are met as described in Section 196.075,
2 Florida Statutes, and would allow the additional homestead
3 exemption of up to \$50,000; and

4 **WHEREAS**, the City Council enacted Section 780.403 of the
5 Ordinance Code, which allows for the above referenced homestead
6 exemption but provided a limitation of up to \$25,000 for the
7 homestead exemption; and

8 **WHEREAS**, the Council now desires to increase the additional
9 homestead exemption from \$25,000 to \$50,000 consistent with the
10 provisions and limitations of Article VII, Section 6(d), Florida
11 Constitution, and Section 196.075, Florida Statutes; now therefore

12 **BE IT ORDAINED** by the Council of the City of Jacksonville:

13 **Section 1. Amending Section 780.403 (Additional homestead**
14 **exemption authorized), Chapter 780 (Property Tax), Ordinance Code.**

15 Section 780.403 (Additional homestead exemption authorized),
16 Chapter 780 (Property Tax), *Ordinance Code*, is hereby amended to
17 read as follows:

18 **CHAPTER 780. PROPERTY TAX.**

19 * * *

20 **PART 4. ADDITIONAL HOMESTEAD EXEMPTION.**

21 * * *

22 **Sec. 780.403. Additional homestead exemption authorized.**

23 (a) Commencing January 1, ~~2000~~ 2021 and annually thereafter,
24 pursuant to Article VII, Section 6(d), Florida Constitution,
25 and Section 196.075, Florida Statutes, an additional
26 homestead exemption of ~~\$25,000~~ \$50,000 is hereby authorized
27 for any person who has the legal or equitable title to real
28 estate and maintains thereon the permanent residence of the
29 owner, who has attained the age of 65 and whose household
30 income does not exceed low income as defined by §196.075,
31 Florida Statutes.

1 (b) Commencing January 1, 2014 and annually thereafter,
2 pursuant to Article VII, Section 6(d), Florida Constitution
3 and Section 196.075, Florida Statutes, an additional
4 homestead exemption is authorized equal to the assessed value
5 of the property to any person who has the legal or equitable
6 title to real estate with a just value less than two hundred
7 and fifty thousand dollars and who has maintained thereon the
8 permanent residence of the owner for not less than twenty-
9 five years and who has attained age sixty-five and whose
10 household income does not exceed the income limitation
11 prescribed in §196.075, Florida Statutes.

12 **Section 2. Direction to Circulate.** The City Council
13 Legislative Services Division is hereby directed, upon enactment of
14 this ordinance, to provide a copy of this ordinance to the Duval
15 County Property Appraiser's office.

16 **Section 3. Effective Date.** This ordinance shall become
17 effective upon signature by the Mayor or upon becoming effective
18 without the Mayor's signature.

19
20 Form Approved:

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22
23 /s/ Paige Hobbs Johnston

24 Office of General Counsel

25 Legislation Prepared By: Paige H. Johnston

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