

1 Introduced by Council Member Dennis and Co-Sponsored by Council
2 Members Bowman, Cumber, DeFoor, Freeman, Hazouri, Pittman, Diamond,
3 Boylan, Salem and Becton:

4
5 **ORDINANCE 2020-117**

6 AN ORDINANCE AMENDING SECTION 780.403
7 (ADDITIONAL HOMESTEAD EXEMPTION AUTHORIZED),
8 PART 4 (ADDITIONAL HOMESTEAD EXEMPTION),
9 CHAPTER 780 (PROPERTY TAX), *ORDINANCE CODE*, TO
10 INCREASE THE AMOUNT OF HOMESTEAD EXEMPTION FOR
11 THOSE LOW INCOME PERSONS 65 AND OVER FROM
12 \$25,000 TO \$50,000 CONSISTENT WITH STATE LAW;
13 DIRECTING THE COUNCIL LEGISLATIVE SERVICES
14 DIVISION UPON ENACTMENT OF THIS ORDINANCE TO
15 PROVIDE A COPY OF THIS ORDINANCE TO THE DUVAL
16 COUNTY PROPERTY APPRAISER'S OFFICE; REQUIRING
17 A MAJORITY PLUS ONE VOTE OF ALL MEMBERS OF THE
18 GOVERNING BODY TO BE EFFECTIVE; PROVIDING AN
19 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
31 certain income limitations are met as described in Section 196.075,
32 Florida Statutes and would allow the homestead exemption of up to

1 \$50,000; and

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

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

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

11 **Section 1. Amending Sections 780.403 (Additional**
12 **homestead exemption authorized), Chapter 780 (Property Tax),**
13 **Ordinance Code.** Sections 780.403 (Additional homestead exemption
14 authorized), Chapter 780 (Property Tax), *Ordinance Code*, is hereby
15 amended to read as follows:

16 **CHAPTER 780. PROPERTY TAX.**

17 * * *

18 **PART 4. ADDITIONAL HOMESTEAD EXEMPTION.**

19 * * *

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

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

30 (b) Commencing January 1, 2014 and annually thereafter,
31 pursuant to Article VII, Section 6(d), Florida Constitution

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

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

14 **Section 3. Majority Plus One Requirement for Passage of**
15 **Ordinance.** The Florida Statute authorizing the homestead exemption
16 enacted herein requires that the exemption be approved by a
17 majority plus one vote of all members of the governing body to be
18 effective.

19 **Section 4. Effective Date.** This ordinance shall become
20 effective upon signature by the Mayor or upon becoming effective
21 without the Mayor's signature.

22
23 Form Approved:
24

25
26 /s/ Margaret M. Sidman

27 Office of General Counsel

28 Legislation Prepared By: Paige H. Johnston

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