

ORDINANCE #2014-29

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, AMENDING THE CITY OF DORAL'S CODE OF ORDINANCES BY CREATING A NEW DIVISION 3, "ADDITIONAL HOMESTEAD EXEMPTION FOR QUALIFYING SENIORS," IN ARTICLE IV, "FINANCIAL MATTERS," CHAPTER 2, "ADMINISTRATION," PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXATION FOR CERTAIN QUALIFYING SENIOR CITIZENS; GRANTING AN ADDITIONAL HOMESTEAD TAX EXEMPTION EQUAL TO THE ASSESSED VALUE OF HOMESTEAD PROPERTY IF THE PROPERTY HAS A JUST VALUE LESS THAN \$250,000.00 TO AN OWNER WHO HAS MAINTAINED PERMANENT RESIDENCY ON THE PROPERTY FOR NOT LESS THAN 25 YEARS, WHO HAS ATTAINED AGE 65, AND WHO HAS A LOW ANNUAL HOUSEHOLD INCOME AS DEFINED BY GENERAL LAW; PROVIDING FOR TRANSMITTAL AND IMPLEMENTATION; PROVIDING FOR INCORPORATION INTO THE CODE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on November 8, 2012, the voters of Florida approved Amendment 1 to the Florida Constitution providing for an additional homestead exemption for qualified seniors in the amount of the assessed value of the property (the "Senior Exemption"); and

WHEREAS, the Senior Exemption is available to any person who has legal or equitable title to real estate with a just value less than Two Hundred Fifty Thousand Dollars (\$250,000.00) and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained the age of sixty-five (65), and whose household income does not exceed the income limitations provided in Section 196.075, Florida Statutes, adjusted annually; and

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WHEREAS, Section 196.075, Florida Statutes, requires that in order for such additional homestead exemption to be available for the City's tax purposes, an ordinance implementing such homestead exemption is required to be adopted by a super majority of the City Council; and

WHEREAS, the Mayor and City Council find that it is in the best interest of the City to make the additional homestead tax exemption available to qualified seniors within the City.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above Recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

Section 2. Code Amended. The Code of Ordinances of the City of Doral is hereby amended by the addition of Division III, "Additional Homestead Exemption for Qualifying Seniors," in Article IV, "Financial Matters," Chapter 2, "Administration," which shall read as follows:

CHAPTER 2. ADMINISTRATION

ARTICLE IV – FINANCIAL MATTERS

DIVISION III – Additional Homestead Exemption for Qualifying Seniors

Sec. 2-315. Legislative intent.

In accordance with Section 6(d), Article VII of the Constitution of the State of Florida, and as required by the Section 196.075, Florida Statutes, it is the intent of the City Council of the City of Doral, Florida, by way of this Ordinance, to allow for an additional homestead exemption from ad valorem taxation for the specific

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benefit of qualified seniors, who, though living on fixed incomes, must contend with rising property values of their primary residence.

Sec. 2-316. Definitions.

The following terms shall have the meaning provided in this section, which to extent to the extent applicable follow Florida Statute § 196.075, as may be amended from time to time:

- (1) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling; and
- (2) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

Sec. 2-317. Additional homestead exemption for certain low income qualifying senior citizens.

In accordance with Section 6(f), Article VI of the Florida Constitution and Section 196.075(2) Florida Statutes, any person who meets the following criteria, shall be entitled to file an application for an additional homestead exemption equal to the property's assessed value:

- (1) the person must have legal or equitable title to the property;
- (2) the homesteaded property must have a just (market) value less than \$250,000.00;
- (3) the property must have been the permanent residency of the owner for a least 25 years;
- (4) the owner must be a minimum of 65 years of old; and
- (5) the owner's household income must not exceed the income limitations as established and adjusted pursuant to section 196.075(3), as may be amended from time to time.

Sec. 2-318. Substantiating qualifications for additional homestead exemption

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Every person claiming the additional exemption pursuant to this section must file an application with the Miami-Dade County 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, age, residency, property value and shall be filed on a form prescribed by the State of Florida, Department of Revenue. On or before June 1 of each year every applicant must file supporting documentation with the Miami-Dade County Property Appraiser. 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 necessary to verify the income received by all of the members of the household for the prior year. Failure to file the application and sworn statement by March 1, or failure to file the required documentation by June 1 of any given year, shall constitute a waiver of the additional exemption privilege for that year

Sec. 2-319. Substantiating qualifications for additional homestead exemption

The additional exemption provided herein up to the amount of the assessed value of the property, but not to exceed \$250,000.00, shall be available commencing with the year 2015 tax roll, and the Miami-Dade County Property Appraiser may begin accepting applications and sworn statements for the year 20115 tax roll as soon as the appropriate forms are available from the State of Florida, Department of Revenue.

Section 3. Transmittal & Implementation. Following adoption, the City Clerk is hereby directed to transmit a copy of this Ordinance to the Miami-Dade County Property Appraiser, the Miami-Dade County Tax Collector, And the Florida Department of Revenue. The City Manager, City Clerk, and City Attorney are hereby, otherwise, authorized and directed to implement the provisions of this Ordinance and to take any and all necessary administrative actions as may be appropriate by their position to execute the purpose of this Ordinance.

Section 4. Incorporation into the Code. The provisions of this Ordinance, to the extent appropriate, shall become and be made a part of the Code of Ordinances of

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the City of Doral. The City Clerk is authorized to take all actions necessary to incorporate the provisions of this Ordinance into the Code of Ordinances, including, but not limited to, renumbering or relettering sections and to change and that the word "ordinance" may be changes to "section," "article," or such other appropriate word or phrase in order to accomplish such intention.

Section 5. 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 6. Conflicts. All ordinances or parts of ordinances, resolution or parts of resolutions, in conflict herewith, are repealed to the extent of such conflict.

Section 7. Effective Date. This Ordinance shall become effective immediately

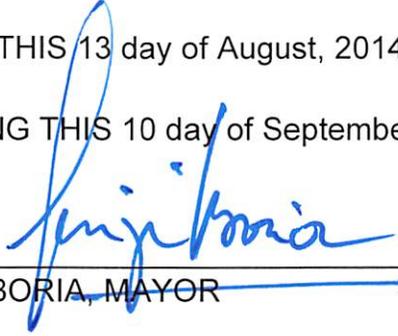
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The foregoing Ordinance was offered by Vice Mayor Fraga, who moved its adoption. The motion was seconded by Councilmember Rodriguez Aguilera, and upon being put to a vote, the vote was as follows:

Mayor Luigi Boria	Yes
Vice Mayor Christi Fraga	Yes
Councilwoman Ana Maria Rodriguez	Yes
Councilwoman Bettina Rodriguez Aguilera	Yes
Councilwoman Sandra Ruiz	Not present at the time of the vote

PASSED AND ADOPTED on FIRST READING THIS 13 day of August, 2014.

PASSED AND ADOPTED on SECOND READING THIS 10 day of September 2014.



LUIGI BORIA, MAYOR

ATTEST:



BARBARA HERRERA, CITY CLERK

BARBARA HERRERA, CITY CLERK

APPROVED AS TO LEGAL FORM AND SUFFICIENCY
FOR THE SOLE USE AND RELIANCE OF THE CITY OF DORAL



WEISS SEROTA HELFMAN PASTORIZA COLE & BONISKE, PL
CITY ATTORNEY

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