

**ORDINANCE NO. 01-01**

**AN ORDINANCE OF HOLMES COUNTY, FLORIDA, RELATING TO AD VALOREM TAXATION; AMENDING PRIOR COUNTY ORDINANCE NO. 99-08, SO AS TO CLARIFY THE INTENT OF SAID PRIOR ORDINANCE; CLARIFYING THAT THE INTENT OF SAID ORDINANCE WAS TO ALLOW QUALIFIED PERSONS TO RECEIVE AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000.00, IN INCREMENTS OF \$5,000.00 PER YEAR, COMMENCING WITH THE 2000 TAX YEAR; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on November 8, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens; and

**WHEREAS**, this Board desires to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of section 196.075 of the Florida Statutes, as created by the 1999 session of the Florida Legislature through its enactment of HB 291.

**WHEREAS**, the Board of County Commissioners of Holmes County, Florida, enacted Ordinance No. 99-08 on the 23 day of NOVEMBER, 1999, which ordinance was intended to grant an additional Homestead Exemption to qualified senior citizens of \$25,000.00, in yearly increments of \$5,000.00 per year commencing with the 2000 tax year; and

**WHEREAS**, some confusion has arisen as to the interpretation of said prior ordinance,

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA:**

**Section 1:** Section 1 of prior Ordinance No. 99-08 is hereby amended to read as follows:

In accordance with Section 6 (f), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within Holmes County, and maintains thereon his/her permanent residence, which residence qualifies for and receives homestead exemption pursuant to Section 6(a) Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000.00, shall be entitled to make application for an additional homestead exemption of \$25,000.00; said amount to be granted in increments of \$5,000.00 per year commencing with the tax year 2000, and continuing annually thereafter until the full additional \$25,000.00 homestead exemption has been granted.

This additional homestead exemption, if granted, shall be applicable to all ad valorem taxes levied by the County Commission.

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**Section 2:** All other provisions of prior County Ordinance No. 99-08, not amended by this ordinance, shall remain in full force and effect.

**Section 3:** The provisions of this Ordinance shall become effective upon being enacted and filed with the Office of Secretary of State.

ENACTED in Regular Session this 24 day of January, 2001.

**BOARD OF COUNTY COMMISSIONERS  
OF HOLMES COUNTY, FLORIDA,**

ATTEST: Cady Taylor (SEAL)  
Clerk

BY: [Signature]  
Chairman

