

**ORDINANCE NO. 99- 08**

**AN ORDINANCE OF HOLMES COUNTY, FLORIDA, RELATING TO AD VALOREM TAXATION; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE COUNTY; PROVIDING REQUIREMENT OF ANNUAL APPLICATION AND SUBMISSION OF SUPPORTING DOCUMENTATION; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR AN ANNUAL INCREASE IN THE INCOME LIMITATION; PROVIDING 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**, 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.

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

**Section 1.** 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 shall be entitled to make application for an additional homestead exemption of \$5,000.00 per year for five (5) successive years, commencing with the year 2000 tax roll. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the county.

**Section 2.** Every person claiming the additional homestead exemption pursuant to this Ordinance must file an application therefor with the Holmes County Property Appraiser not later than March 1 of each year for which such exemption is claimed. Such 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. On or before June 1 of each year every applicant must file supporting documentation with the Property Appraiser. Said documentation shall include copies of all federal income tax returns, wage and earning statements, and such 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 3.** Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.

**Section 4.** This additional exemption shall be available commencing with the year 2000 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2000 tax roll as soon as the appropriate forms are available from the Department of Revenue.

**Section 5.** Commencing January 1, 2001, and each January 1 thereafter, the \$20,000 annual income limitation in this Ordinance shall be adjusted annually and applicable as of January 1 of that year. The annual income limitation shall be adjusted by the percentage of change in the average cost-of-living index for the immediately preceding calendar year compared with the average cost-of-living index for the calendar year immediately prior to that year. As used herein "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 6.** The Clerk of this Board shall file a copy of this ordinance in the appropriate books and records, and within 30 days of the adoption of this Ordinance, but prior to December 1, 1999, he/she shall deliver a copy thereof to the Holmes County Property Appraiser.

**Section 7.** The provisions of this Ordinance shall become effective ten (10 days after the date of enactment.

ENACTED in Regular Session this 22nd day of November, 1999.

ATTEST: *[Signature]* (SEAL)  
Clerk

BOARD OF COUNTY COMMISSIONERS  
OF HOLMES COUNTY, FLORIDA,  
BY: *[Signature]*  
Chairman

