



CITY OF TAMARAC
NOTICE OF SPECIAL MEETING
CITY COMMISSION OF TAMARAC, FL
City Hall - Commission Chambers
November 28, 2018

CALL TO ORDER:

9:00 a.m.

ROLL CALL:

PLEDGE OF ALLEGIANCE:

Mayor Michelle J. Gomez

1. TO2389 - Long-term Low-Income Senior Exemption

An Ordinance of the City Commission of the City of Tamarac, Florida, amending the Tamarac Code of Ordinances by enacting Chapter 6, "Finance and Taxation", Article VII, to be entitled the "Senior Tax Exemption"; providing for codification of Ordinance O-2003-31 in Section 160(a); providing for codification; providing for conflicts; providing for severability; and providing for an effective date.

PASSED ON FIRST READING NOVEMBER 14, 2018

2. Other

The City Commission may consider and act upon such other business as may come before it. In the event this agenda must be revised, such revised copies will be available to the public at the City Commission meeting.

Pursuant to Chapter 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered at such meeting or hearing, he may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is based.

The City of Tamarac complies with the provisions of the Americans with Disabilities Act. If you are a disabled person requiring any accommodations or assistance, please notify the City Clerk's Office at (954) 597-3505 of such need at least 48 hours (2 days) in advance. Additionally, if you are hearing or speech impaired and need assistance, you may contact the Florida Relay Service at either of the following numbers: 1-800-955-8770 or 1-800-955-8771.

A handwritten signature in blue ink, which appears to read "Patricia J. Juffer". The signature is written in a cursive style.

Patricia Teufel, CMC
City Clerk



Title - 9:00 a.m.

9:00 a.m.



Title - Mayor Michelle J. Gomez

Mayor Michelle J. Gomez



Title - TO2389 - Long-term Low-Income Senior Exemption

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ATTACHMENTS:

Description	Upload Date	Type
☐ TO2398 Memo	11/15/2018	Cover Memo
☐ TO2389 - Resolution	11/15/2018	Resolution

**CITY OF TAMARAC
INTEROFFICE MEMORANDUM
FINANCIAL SERVICES DEPARTMENT
MANAGEMENT AND BUDGET DIVISION**

**TO: Michael C. Cernech
City Manager**

DATE: November 13, 2018

**FROM: Mark C. Mason
Director of Financial Services**

**RE: TO 2389 – Long-term Low-
Income Senior Exemption**

Recommendation:

The Director of Financial Services recommends that TO # 2389 Long-Term Low-Income Senior Exemption be placed on the agenda for first reading on November 14, 2018 and that a second public hearing be set for November 28, 2018.

Issue:

The City Commission, by consensus at its November 13, 2018 Workshop, directing that the above ordinance be brought forward on the November 14, 2018 agenda for first reading.

Background:

Chapter 2012-57. Laws of Florida codified an amendment to the constitution providing for an exemption equal to the assessed value of the property to any person who has the legal or equitable title to real estate with a just value less than \$250,000 and who has maintained permanent residence of the owner for not less than 25 years and who has attained age 65 and whose household income does not exceed \$20,000, which is adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior. As of tax year 2018, the amount was \$29,454.

Chapter 2016-121, Laws of Florida codified an additional amendment to the Florida Constitution by providing for an owner of a property meeting the terms and conditions of Chapter 2012-57 to maintain the exemption event when the just value exceeds the maximum \$250,000 following the year(s) in which the exemption is applied for.

The City of Tamarac currently provides for an additional senior exemption of \$25,000 which was adopted by Ordinance 2003-31 on November 26, 2003.

Fiscal Impact:

As of October 1, 2018, the City of Tamarac has 2,603 properties with senior exemptions ranging from 0 to \$25,000 resulting in 1,439 of these properties having zero taxable value as of October 2018 final taxable values.

Of those properties, 155 of the 2,603 properties show ownership of 25 years or longer and may be eligible for the Long Term Senior Residency Exemption based on the \$250,000 just value limitation.

Providing the Long-term Senior Residency Exemption would decrease taxes by \$23,600 at our current millage rate.

CITY OF TAMARAC, FLORIDA
ORDINANCE NO. O-2018-_____

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, AMENDING THE TAMARAC CODE OF ORDINANCES BY ENACTING CHAPTER 6, "FINANCE AND TAXATION", ARTICLE VII, TO BE ENTITLED THE "SENIOR TAX EXEMPTION"; PROVIDING FOR CODIFICATION OF ORDINANCE O-2003-31 IN SECTION 160(a); PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Tamarac, Florida, adopted Ordinance O-2003-31 on November 26, 2003 providing a senior exemption of \$25,000 for any individual who met the criteria of Section 196.075, F.S.; and

WHEREAS, Section 6(d)(2), Article VII, Florida Constitution, and F.S. § 196.075, provides for Senior Tax Exemptions for any individual who meets the criteria to make application for an additional homestead exemption for the amount of the assessed value of the property; and

WHEREAS, the City Commission of the City of Tamarac, Florida, deems it to be in the best interest of the City of Tamarac to amend the current code to provide for the low income, long-term senior exemption pursuant to Section 6(d)(2), Article VI, Florida Constitution and to codify Ordinance O-2003-31 adopted on November 26, 2003 to provide for all exemptions as part of the Tamarac Code of Ordinances as more particularly set forth herein below.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF
THE CITY OF TAMARAC, FLORIDA, THAT:

SECTION 1: The foregoing “WHEREAS” clauses are hereby ratified
and confirmed as being true and correct and are hereby made a specific part of this
Ordinance.

SECTION 2: Chapter 6, entitled “Finance and Taxation” of the
Tamarac City Code, Article VII to be entitled “Senior Tax Exemption”, is hereby
enacted in its entirety as follows:

* * *

ARTICLE VII. SENIOR TAX EXEMPTION

**Sec. 6-160. Additional homestead exemption for person sixty-five
years of age or older.**

a) Pursuant to the provisions of Section 196.075 Florida Statute and
Section 6(f), Article VII of the Florida Constitution, there is hereby
created an additional homestead exemption of twenty-five thousand
dollars (\$25,000.00) from ad valorem taxes levied by the City of
Tamarac for persons sixty-five (65) years of age or older who have the
legal or equitable title to real property within the corporate limits of the
City of Tamarac, who maintain said property as the permanent
residence of the owner, and who meet the income guidelines as set
forth in said Section 196.075 of the Florida Statutes.

**(b) Taxpayers claiming the additional homestead exemption set forth in
subsection (a) above must annually submit to the Broward County
Property Appraiser (BCPA), not later than March 1, a sworn statement
of household income on a form prescribed by the Florida Department
of Revenue (FDOR) and supported by any supplemental information
as may be required by the FDOR and Florida law.**

**(c) Taxpayers claiming the additional homestead exemption must first
be entitled to the homestead exemption set forth in Section 196.031**

Florida Statute. Receipt of the additional homestead exemption provided for in this section shall be subjected to the provisions of Sections 196.131 and 196.161 of the Florida Statutes.

(d) Additional homestead exemption for low-income senior citizens who are long-term residents.

(1) According to section 6(d)(2), Article VII, Florida Constitution, and F.S. § 196.075, any individual who meets the following criteria shall be entitled to make application for an additional homestead exemption for the amount of the assessed value of the property:

a. Has legal or equitable title to real estate located within the City of Tamarac with a just value of less than two hundred fifty thousand dollars (\$250,000.00);

b. Has maintained thereon as his or her permanent residence as the owner for at least twenty-five (25) continuous years;

c. Has attained the age of sixty-five (65) years; and

d. Has a household income that does not exceed the income limitations set forth in state law, which is currently twenty-nine thousand four hundred and fifty-four dollars (\$29,454.00) and adjusted annually pursuant to Section 197.065(3), Florida Statutes.

(2) The exemption set forth in subsection (d)(1) above shall be in addition to and shall not replace the twenty-five thousand-dollar (\$25,000.00) senior citizen homestead exemption codified in 6-160(a).

(3) Every person claiming the additional homestead exemption provided in this section must file an application with the BCPA 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 FDOR. On or before June 1 of each year every applicant must file supporting documentation with the BCPA. The documentation shall include copies of all federal income tax returns, wage and earning statements and such other documentation as required by the BCPA and the FDOR, including documentation necessary to verify the income received by all of the members of the household for the prior year.

(4) 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 calendar year.

(5) This The exemption set forth in subsection (d)(1) above shall be available commencing with the 2019 tax roll and shall continue with all subsequent tax rolls.

(6) Commencing January 1, 2019, and each January 1 thereafter, the annual income limitation applicable to this section shall be adjusted annually as provided in state law and shall be applicable as of January 1 of each year.

* * *

SECTION 3: The provisions of Ordinance O-2003-31 identified in Section 160(a) above were adopted by the City Commission of the City of Tamarac and effective as of November 26, 2003 and shall hereby be codified.

SECTION 4: It is the intention of the City Commission and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Tamarac, Florida, and that the 2003 Ordinance, referred to herein, and as adopted, shall also be codified into the City Code, upon the passage and adoption of this Ordinance, and that the Sections of this Ordinance may be renumbered, re-lettered and word "Ordinance" may be changed to "Section", "Article" or such other word or phrase in order to accomplish such intention.

SECTION 5: All Ordinances or parts of Ordinances, and all Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

SECTION 7: The provisions of this Ordinance, with the exception of Section 160(a) which is effective as of November 26, 2003, shall become effective immediately upon its passage and adoption.

PASSED, FIRST READING this _____ day of _____, 2018.

PASSED, SECOND READING this _____ day of _____, 2018.

ATTEST:

BY: _____
MAYOR MICHELLE J. GOMEZ

PAT TEUFEL, CMC
CITY CLERK

RECORD OF COMMISSION VOTE: 1ST Reading

MAYOR DRESSLER _____
DIST 1: COMM. BOLTON _____
DIST 2: V/M. GOMEZ _____
DIST 3: COMM. FISHMAN _____
DIST 4: COMM. PLACKO _____

I HEREBY CERTIFY that
I have approved this
ORDINANCE as to form:

RECORD OF COMMISSION VOTE: 2ND Reading

MAYOR GOMEZ _____
DIST 1: COMM. BOLTON _____
DIST 2: COMM. GELIN _____
DIST 3: COMM. FISHMAN _____
DIST 4: COMM. PLACKO _____

SAMUEL S. GOREN
CITY ATTORNEY



Title - Other