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**AN ORDINANCE OF THE CITY OF BOYNTON BEACH, FLORIDA AMENDING THE CITY OF BOYNTON BEACH'S CODE OF ORDINANCES; AMENDING CHAPTER 23 ENTITLED "TAXATION, ASSESSMENTS AND FEES", ARTICLE IV ENTITLED "ADDITIONAL HOMESTEAD EXEMPTION", SECTION 23-54 "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER" TO AMEND THE AMOUNT OF EXEMPTION FOR LOW INCOME SENIORS FROM \$25,000.00 TO \$50,000.00 AND PROVIDE AN ADDITIONAL EXEMPTION FOR LOW-INCOME LONG-TERM SENIORS; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, this Ordinance is adopted in accordance with the delegation of authority pursuant to section 196.075, Florida Statutes, and section 6(d), Article VII of the Florida Constitution; and

**WHEREAS**, pursuant to section 196.075(2) Florida Statutes, the governing authority of any municipality may adopt an ordinance to allow up to \$50,000 for a person who has a legal and equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65 and whose household income does not exceed \$20,000.00 (adjusted annually by the percentage change in the average cost-of-living index); and

**WHEREAS**, section 196.075(2) Florida Statutes, provides for an additional exemption for low income seniors who have resided in their home for at least 25 years and that the just value of the homestead is less than \$250,000.00; and

**WHEREAS**, the City Commission finds that the low income senior citizens of the City would benefit from an increase in the additional homestead exemption allowed by the City of Boynton Beach; and

30           **WHEREAS**, The City Commission of the City of Boynton Beach hereby finds that it is  
31 in the best interest of the citizens and residents of the City of Boynton Beach, Florida to  
32 approve the amendment to the City's Code of Ordinances as contained herein.

33           **NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY**  
34 **OF BOYNTON BEACH, FLORIDA, THAT:**

35           **Section 1.**     The foregoing whereas clauses are true and correct and are now ratified  
36 and confirmed by the City Commission.

37           **Section 2.**     City of Boynton Beach's Code of Ordinances, Chapter 23 "Taxation,  
38 Assessments and Fees", Article IV, "Additional Homestead Exemption", Section 23-54 is  
39 hereby amended as follows:

40           Sec. 23-54. Additional homestead exemption for persons 65 and older.

41           (a) Definitions.

42                 (1) Household means a person, or group of persons living together in a room  
43 or group of rooms as a housing unit, but the term does not include persons boarding or  
44 renting a portion of a dwelling, as defined in Section 196.075(1), Florida Statutes, as  
45 amended from time to time.

46                 (2) Household income means the adjusted gross income, as defined in s. 62 of  
47 the United States Internal Revenue Code, of all members of the household, as defined in  
48 Section 196.076(1), Florida Statutes, as amended from time to time.

49           (b) General.

50                 (1) The additional homestead exemption set forth in this section shall apply  
51 only to taxes levied by the City of Boynton Beach including, if any, dependent special  
52 districts and municipal service taxing units.

53 (2) Any person who meets the requirements set forth in (c) below, shall be  
54 eligible for an additional homestead exemption in an amount up to ~~of twenty-five~~ fifty  
55 thousand dollars (\$~~250~~,000.00).

56 (3) An additional homestead exemption in the amount of the assessed value of  
57 the property for a person who has a legal or equitable title to real estate within the City of  
58 Boynton Beach with a just value less than \$250,000.00, as determined in the first tax year  
59 that the owner applies and is eligible for the exemption, and who has maintained thereon  
60 the permanent residence of the owner for at least 25 years, who has attained the age of 65,  
61 and whose household income does not exceed the income limitation.

62 (c) Requirements to obtain additional homestead exemption. Any person who  
63 has attained the age of sixty-five (65) years will be entitled to an additional homestead  
64 exemption if:

65 (1) The person has legal or equitable title to real estate; and

66 (2) The person maintains thereon the permanent residence of the owner; and

67 (3) The person's household income does not exceed twenty thousand dollars  
68 (\$20,000.00).

69 (4) The taxpayer claiming the exemption for the first time shall ~~annually~~ submit  
70 a request for the additional exemption herein created to the Palm Beach County Property  
71 Appraiser, not later than March 1, a sworn statement of household income on a form  
72 prescribed by the Florida Department of Revenue and in accordance with rules of the  
73 Florida Department of Revenue. The applicant shall submit copies of any federal income tax  
74 returns for the prior year, any wage and earnings statements (W-2 forms), and any other  
75 documents which the Florida Department of Revenue finds necessary, for each member of

76 the household, is submitted by June 1. The taxpayer's statement shall attest to the accuracy  
77 of such copies; and

78 (5) Property appraiser approval. The property appraiser may not grant the  
79 exemption without the required documentation.

80 (d) Household income. For the purposes of (c)(3) above, beginning January 1,  
81 2001, the twenty thousand dollar (\$20,000.00) household income limitation shall be  
82 adjusted annually on January 1, by the percentage change in the average cost-of-living in  
83 the period January 1 through December 31 of the immediate prior year compared with the  
84 same period for the year prior to that. The index is the average of the monthly consumer-  
85 price index figures for the stated twelve-month period, relative to the United States as a  
86 whole, issued by the United States Department of Labor.

87 (e) If title is held jointly with the right of survivorship, the person residing on the  
88 property and otherwise qualifying may receive the entire amount of the additional  
89 homestead exemption.

90 **Section 3.** The City Clerk is authorized and directed to provide a copy of this  
91 Ordinance to the Palm Beach County Property Appraiser no later than December 1, 2022.

92 **Section 4.** Each and every other provision of the City's Code of Ordinances not  
93 herein specifically amended, shall remain in full force and effect as originally adopted.

94 **Section 5.** All laws and ordinances applying to the City of Boynton Beach in  
95 conflict with any provisions of this ordinance are hereby repealed.

96 **Section 6.** Should any section or provision of this Ordinance or any portion  
97 thereof be declared by a court of competent jurisdiction to be invalid, such decision shall  
98 not affect the remainder of this Ordinance.

99 **Section 7.** Authority is hereby given to codify this Ordinance.

100                    **Section 8.**      This Ordinance shall become effective immediately.

101 FIRST READING this 18th day of October, 2022.

102 SECOND, FINAL READING AND PASSAGE this \_\_\_\_ day of November, 2022.

103 CITY OF BOYNTON BEACH, FLORIDA

104	YES	NO
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106 Mayor – Ty Penserga \_\_\_\_\_

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108 Vice Mayor – Angela Cruz \_\_\_\_\_

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110 Commissioner – Woodrow L. Hay \_\_\_\_\_

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112 Commissioner – Thomas Turkin

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114 Commissioner – Aimee Kelley

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116 VOTE \_\_\_\_\_

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118     ATTEST:

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122 Maylee De Jesús, MPA, MMC  
123 City Clerk

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Ty Penserga  
Mayor

APPROVED AS TO FORM:

Michael D. Cirullo, Jr.  
City Attorney