



# City of North Port

## ORDINANCE NO. 2020-24

**AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, AMENDING CHAPTER 3 OF THE CODE OF THE CITY OF NORTH PORT, FLORIDA AND CREATING SECTION 3-15 REGARDING AN ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS SIXTY-FIVE (65) AND OLDER WITH CERTAIN INCOME LIMITS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Section 6(d), Article VII of the Florida Constitution and Florida Statutes Section 196.075 grant local governments the ability to establish an additional homestead exemption for certain persons age sixty-five (65) years and older and whose household income does not exceed certain limits; and

**WHEREAS**, the City Commission has determined that it is in the best interest of the citizens of the City of North Port, Florida to establish an additional homestead exemption for persons meeting the prescribed criteria; and

**WHEREAS**, the adoption of this ordinance passed by at least four affirmative votes, which constituted a super majority (a majority plus one) of the five members of the City Commission.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA:**

### **SECTION 1 – FINDINGS**

1.01 The recitals outlined above are incorporated by reference as findings of fact.

### **SECTION 2 – ADOPTION**

2.01 Chapter 3 of the Code of the City of North Port, Florida is hereby amended as follows:

**“Chapter 3 – ~~ECONOMIC DEVELOPMENT~~ AD VALOREM TAX EXEMPTIONS**

**ARTICLE I. – ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION**

*[Secs. 3-1 through 3-14 to remain as numbered]*

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**ARTICLE II. – HOMESTEAD AD VALOREM TAX EXEMPTION**

**Sec. 3-15. - Additional homestead exemption for persons 65 and older.**

- (a) F.S. 196.075 provides the requirements for additional homestead exemptions for persons sixty-five (65) years of age and older.

(1) Definitions.

- a. *Household.* 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 or renting a portion of a dwelling, as defined in F.S. 196.075(1).
- b. *Household income.* The adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of the household, as defined in F.S. 196.075(1).

(2) General.

- a. *Application.* Pursuant to and in accordance with F.S. 196.075, the additional homestead exemption set forth in this section applies only to taxes levied by the city, including dependent special districts and municipal service taxing units, if any.
- b. *Amount of additional homestead exemption.* Beginning in the 2021 tax year, any person who meets the requirements set forth in subsection (3) below, is eligible for an additional homestead exemption of twenty-five thousand dollars (\$25,000.00).

- (3) Requirements to obtain additional homestead exemption. A person will be entitled to the additional homestead exemption if the person meets all the following requirements:

- a. *Age.* The person has attained the age of sixty-five (65) years.
- b. *Title.* The person has legal or equitable title to real estate located within the municipal boundaries of the city. If title is held jointly with the right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.
- c. *Residence.* The person maintains thereon the permanent residence of the owner.
- d. *Household income.* The person's annual household income does not exceed twenty thousand dollars (\$20,000.00) as adjusted in accordance with F.S. 196.075(3).
- e. *Documentation.* The taxpayer claiming the exemption submits annually to the Sarasota County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue and supported by copies of all documentation required by the Florida Department of Revenue and the Sarasota County Property Appraiser. The taxpayer's sworn statement must attest to the accuracy of the documents and grant permission to allow the property

appraiser to review the documents upon request. The property appraiser may not grant the exemption without the required documentation.

(4) Persons receiving this additional homestead tax exemption are subject to the provisions of F.S. 196.131 and F.S. 196.161, as applicable, pertaining to wrongful receipt of a homestead exemption.”

### **SECTION 3 – DELIVERY OF APPROVED ORDINANCE**

3.01 The City Clerk is directed to deliver a copy of this ordinance to the Sarasota County Property Appraiser no later than December 1, 2020.

### **SECTION 4 – CONFLICTS**

4.01 In the event of any conflict between the provisions of this ordinance and any other ordinance or provisions thereof, the provisions of this ordinance shall prevail to the extent of such conflict.

### **SECTION 5 – SEVERABILITY**

5.01 If any section, subsection, sentence, clause, phrase, or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.

### **SECTION 6 – CODIFICATION**

6.01 In this ordinance, additions are shown as underlined and deletions as ~~striketrough~~. Any additional codification information and notations appear in *italics*. These editorial notations shall not appear in the codified text.

### **SECTION 7 – EFFECTIVE DATE**

7.01 This ordinance shall take effect immediately after adoption by the City Commission of the City of North Port, Florida.

READ BY TITLE ONLY at first reading by the City Commission of the City of North Port, Florida, in public session on the 23rd day of June 2020.

PASSED and DULY ADOPTED by the City Commission of the City of North Port, Florida, on the second and final reading in public session this 2nd day of July 2020.

CITY OF NORTH PORT, FLORIDA

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DEBBIE MCDOWELL  
MAYOR

ATTEST

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HEATHER TAYLOR, CMC  
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

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AMBER L. SLAYTON  
CITY ATTORNEY