

ORDINANCE NO. 3183

AN ORDINANCE OF THE CITY OF PANAMA CITY, FLORIDA, PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER WHO MEET CERTAIN REQUIRMENTS RELATED TO INCOME, RESIDENCE, AND PROPERTY VALUATION; REPEALING ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION AND PROVIDING AN IMMEDIATELY EFFECTIVE DATE.

WHEREAS, on November 8, 2012, the voters of the state of Florida approved Amendment No. 11 by the required 60 percent needed for passage; and

WHEREAS, pursuant to Amendment No. 11 and House Bill 357, now codified as Article VII, Section 6(d)(2) of the Florida Constitution and Section 196.075, Florida Statutes, respectively, the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption for the amount of the assessed value of the property for any person who has legal or equitable title to real estate with a just value of less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained the age of 65 years, and whose household income does not exceed the income limitations set forth in state law; and

WHEREAS, Article VII, Section 6(d) provides that the municipality may implement this low-income senior homestead exemption for long-term residents in

addition to or in place of the existing additional \$50,000 senior citizen homestead exemption at the option of the municipality; and

WHEREAS, Section 196.075, Florida Statutes provides that this low-income senior homestead exemption must be authorized by a majority plus one vote of the members of the governing body of the municipality granting such exemption; and

WHEREAS, this City Commission now desires to implement all additional homestead exemptions for qualified low-income senior citizens in accordance with the provision of Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes.

NOW THEREFORE, BE IT ORDANINED BY THE CITY COMMISSION OF THE CITY OF PANAMA CITY:

SECTION 1. FINDINGS. The foregoing findings are incorporated by reference and made a part hereof.

SECTION 2. PURPOSE. The purpose of this ordinance is to amend Chapter 21, to add a new Section 21-5 Ad Valorem Taxation; additional homestead exemption for certain qualified senior citizens of the Code of Ordinances of the City of Panama City.

SECTION 3. AMENDMENT. Chapter 21, is hereby amended to add a new Section 21-5, Ad Valorem Taxation; additional homestead exemption for

certain qualified senior citizens of the Code of Ordinances of the City of Panama City to read as follows (new text **bold and underlined**, deleted text ~~strikethrough~~):

21-5. Ad Valorem Taxation; additional homestead exemption for certain qualified senior citizens.

(a) 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 the City 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 not to exceed \$50,000 for tax year 2024 and every year thereafter. This additional homestead exemption, if granted, shall be applicable to all ad valorem taxes levied by the City.

(b) In accordance with Section 6(f), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person who has the legal or equitable title to real estate with a just value of less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained the age 65, and whose household income does not exceed

\$20,000 as adjusted by Section 21-5(e), shall be entitled to make application for an additional homestead exemption of the amount of the assessed value of the property. This additional homestead exemption shall be available commencing with the 2024 tax roll and shall continue with all subsequent tax rolls. The Property Appraiser may begin accepting applications and sworn statements for the year 2024 tax roll as soon as the appropriate forms are available from the Department of Revenue. This additional homestead exemption, if granted, shall be applicable to all ad valorem taxes levied by the City.

(c) Every person claiming either of the additional homestead exemptions pursuant to this section must file an application therefore with the county property appraiser no 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 Department of Revenue. On or before June 1 of each such 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 members of the household for the prior year

as well as verify the other requirements necessary to receive the exemption.

(d) 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.

(e) Commencing January 1, 2001, and each January 1 thereafter, the \$20,000 annual income limitation in this section 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 4. SEVERABILITY. If any section, subsection, clause, phrase, or provision of this ordinance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provision of this ordinance.

SECTION 5. REPEAL. All ordinances or parts of ordinances in conflict with this ordinance are to the extent of such conflict hereby repealed.

SECTION 6. INCLUSION IN CODE. The appropriate officers and agents of the City are authorized and directed to codify, include and publish in electronic format the provisions of this Ordinance within the Panama City Code, and unless a contrary ordinance is adopted within ninety (90) days following such publication, the codification of this Ordinance shall become the final and official record of the matters herein ordained. Section numbers may be assigned and changed whenever necessary or convenient.

SECTION 7. EFFECTIVE DATE. This Ordinance shall take effect immediately upon passage.

PASSED, APPROVED AND ADOPTED at the regular meeting of the City Commission of the City of Panama City, Florida, this ____ day of November, 2023.

Michael X. Rohan, Sr, Mayor

ATTEST:

Jan Smith, City Clerk-Treasurer

APPROVED AS TO FORM AND CORRECTNESS:

Nevin J. Zimmerman, City Attorney