

EXHIBIT 1
ORDINANCE NO. 2017-

AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, AMENDING ARTICLE V, "TAXATION; DIVISION 1.1 "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER" BY AMENDING SECTION 10-152 THROUGH SECTION 10-154 TO PROVIDE FOR AN ADDITIONAL LONG-TERM RESIDENT SENIOR EXEMPTION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR DELIVERY TO PROPERTY APPRAISER; PROVIDING FOR CODIFICATION AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 10-152 of the Code of Ordinances of the City of Hallandale Beach currently provides for an additional exemption for persons sixty-five (65) or older of fifty thousand dollars (\$50,000); and

WHEREAS, on November 6, 2012, the electors of the State of Florida approved a constitutional amendment providing an additional homestead exemption for low income seniors that totally exempts a taxing authority portion of taxable value. In addition to the eligibility requirements for the current senior exemption, the total exemption requires the qualifying senior to have maintained their home as their permanent residence for at least twenty-five (25) years and the home must have a market value less than two hundred and fifty thousand (\$250,000) dollars; and

WHEREAS, a municipality can permit the total exemption for its portion of taxable value only by super-majority (a majority plus one) vote of the City Commission in accordance with Section 196.075 Florida Statutes and Section 6(f), Art. VII of the Florida Constitution; and

WHEREAS, the Mayor and City Commission of the City of Hallandale Beach have determined that it is in the best interest of the residents of the City of Hallandale Beach to amend Article V. "Taxation," specifically Section 10-152 through Section 10-154, to afford all eligible residents the opportunity and benefit of the additional total exemption.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF HALLANDALE
BEACH, FLORIDA:**

SECTION 1. Article V. Taxation, Division 1.1., Additional Homestead Exemption for
Persons 65 and Older, is hereby amended as follows:

Section. 10-152. - Additional exemption.

(a) In accordance with Section 6(f), Art. VII of the Florida Constitution, and F.S. § 196.075, the city authorizes an additional homestead exemption of \$50,000 to any person who has attained the age of 65 and who has the legal or equitable title to real estate located within the city and maintains thereon his or her permanent residence, and whose household income does not exceed ~~the amount established by F.S. § 196.075 (2) and (3) applicable income limitations.~~ The additional exemption, if granted, applies only to taxes levied by the city and its dependent special districts.

(b) In accordance with Section 6, Art. VII of the Florida Constitution, and F.S. § 196.075, the city authorizes an additional homestead exemption of up to the amount of the assessed value of the property to any person who has attained the age of 65, who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand \$250,000 dollars located within the city, has maintained thereon his or her permanent residence for at least twenty-five (25) years, and whose household income does not does not exceed applicable income limitations. The additional exemption, if granted, applies only to taxes levied by the city and its dependent special districts.

Section. 10-153. - Exemption procedure.

Every person claiming ~~the an~~ additional exemption pursuant to this division must file an application with the Broward County Property Appraiser by March 1 of each year for which the additional exemption is claimed. The application must include a sworn statement of household income on a form prescribed by the Florida Department of Revenue. The documentation must include copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and any other documentation required by the Broward County Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year. The review of the documentation must be completed on or before June 1 of every year by the Broward

County Property Appraiser. The Broward County Property Appraiser may not grant the exemption without the required documentation.

Section. 10-154. - Availability.

The additional exemption in Section 10-152(a) is only available beginning in the tax year 2013. The additional exemption in Section 10-152(b) is only available beginning in the tax year 2018.

SECTION 2. Conflict. All ordinances or parts of ordinances and all resolutions or parts of resolutions in conflict herewith are hereby repealed.

SECTION 3. Severability. In the event that any section or provision of this ordinance or any portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

SECTION 4. Codification. It is the intention of the City Commission that the provisions of this Ordinance shall be codified and be made a part of the Hallandale Beach Code of Ordinances; and that the sections of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase to accomplish such intentions.

SECTION 5. Delivery to Property Appraiser. The City Manager shall cause to be delivered a copy of this ordinance to the property appraiser no later than December 1, 2017.

SECTION 6. This Ordinance shall take effect immediately upon adoption.

PASSED AND ADOPTED on 1st reading on November _____, 2017.

PASSED AND ADOPTED on 2nd reading on November _____, 2017.

JOY F. COOPER
MAYOR

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110 SPONSORED BY COMMISSIONER MICHELE LAZAROW
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112 ATTEST:
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115 _____
116 MARIO BATAILLE, CMC
117 CITY CLERK
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120 APPROVED AS TO LEGAL SUFFICIENCY
121 FORM
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125 _____
126 JENNIFER MERINO
127 CITY ATTORNEY