

ARTICLE I. - IN GENERAL

Sec. 31½-1. - Additional homestead exemption for persons age 65 and older.

- (a) *Short title.* This section shall be known as "The Broward County Additional Homestead Exemption for Persons 65 and Older Ordinance."
- (b) *Definitions.* For the purposes of this section, the following terms shall have the meanings indicated below.
 - (1) *Commission or County Commission* means the Board of County Commissioners of Broward County, Florida.
 - (2) *County* means Broward County, Florida.
 - (3) *Household* means 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 in or renting a portion of a dwelling.
 - (4) *Household income* means the adjusted gross income, as defined in section 62 of the United States Internal Revenue Code, of all members of a household.
 - (5) *Property Appraiser* means the Broward County Property Appraiser.
- (c) *Additional homestead exemption* . Pursuant to the provisions of Section (6)(d)(1), Article VII of the Florida Constitution and Section 196.075(2)(a), Florida Statutes, an additional Homestead exemption in the amount of Fifty Thousand Dollars (\$50,000), which additional Homestead exemption is limited to tax levies of the County, its dependent special districts, and its municipal service taxing units, shall be available to any person who has legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five (65), and whose household income does not exceed the adjusted income limitation.
- (d) *Adjusted income limitation* . Beginning January 1, 2001, the Twenty Thousand Dollar (\$20,000) income limitation shall be adjusted annually, on January 1, as set forth in State law.
- (e) *Annual submittal required.* A taxpayer claiming the exemption must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on the form prescribed by the Florida Department of Revenue.

(Ord. No. 1999-59, §§ 1—5, 11-9-99; Ord. No. [2016-19](#), § 1, 6-22-16)

Sec. 31½-2. - Reduction in assessment for living quarters of parents or grandparents.

- (a) Broward County hereby provides, pursuant to the provisions of Florida Statute 193.703, as currently enacted or as may be amended from time to time, a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.
- (b) A taxpayer claiming the reduction must comply with Section 4(e), Article VII of the Florida Constitution, and all provisions of Florida Statute 193.703, as currently enacted or as may be amended from time to time.

(Ord. No. 2004-01, § 1, 2-10-04)

Sec. 31½-3. - Partial payment of current tax year taxes.

- (a) Broward County, pursuant to the terms and conditions of Chapter 2009-130, Laws of Florida, as currently enacted or as may be amended from time to time, shall accept one (1) or more, but in no event more than five (5), partial payments, per parcel, for payment of current taxes and assessments on real property or tangible personal property, as long as such payment is made prior to the date of delinquency. All partial payments shall be in an amount of One Hundred Dollars (\$100.00) or more, unless the remaining balance of taxes due is less than One Hundred Dollars (\$100.00). In the event the remaining balance is less than One Hundred Dollars (\$100.00), the remaining unpaid balance shall be due in full.
- (b) Each partial payment shall be subject to a processing fee as authorized by law.

(Ord. No. 2009-55, § 1, 8-15-09)

Secs. 31½-4—31½-15. - Reserved.

ARTICLE V. - BROWARD COUNTY TRANSPORTATION SURTAX⁶

Footnotes:

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Editor's note— Ord. No. [2018-29](#), § 1, adopted June 5, 2018, repealed the former Art. V, §§ 31½-71—31½-75, and enacted a new Art. V as set out herein. The former Art. V pertained to similar subject matter and derived from Ord. No. [2016-14](#), §§ 2—6, adopted May 24, 2016 and Ord. No. [2016-32](#), § 1, adopted November 1, 2016. Section 6 of Ord. No. [2018-29](#), adopted June 5, 2018, states the following: (a) This Ordinance shall become effective as provided by law. (b) Repeal Upon Electorate Disapproval. If the levy of the Transportation Surtax is not approved by a majority of the electors of Broward County voting thereon in the referendum at the General Election on November 6, 2018, this Broward County Transportation Surtax Ordinance shall expire and be deemed repealed in its entirety on December 31, 2018, without further action by the County Commission. (c) Sunset. Except as provided in Section 6(b) above, the Transportation Surtax shall "sunset" and expire on December 31, 2048, at 11:59 p.m., without further action by the County Commission, at which time the Transportation Surtax levied hereunder shall be deemed repealed, terminated, and of no further force and effect, except that the requirements of this Ordinance relating to the administration, use, or oversight of Transportation Surtax proceeds shall survive the expiration of the Transportation Surtax, and shall be fully enforceable in a court of competent jurisdiction.

Sec. 31½-71. - Short title.

This article shall be known and may be cited as the "Broward County Transportation Surtax Ordinance."

(Ord. No. [2018-29](#), § 1, 6-5-18)

Sec. 31½-72. - Levy of Transportation Surtax.

Pursuant to Section 212.055(1), Florida Statutes, and subject to approval by a majority of the electors of Broward County voting in a referendum at the General Election on November 6, 2018, there is hereby levied, for a period of thirty (30) years, commencing at 12:01 a.m. on January 1, 2019, and expiring at 11:59 p.m. on December 31, 2048, a one percent (1%) Charter County and Regional Transportation System Sales Surtax ("Transportation Surtax") on all transactions taxable pursuant to Section 212.054(2), Florida Statutes, subject to certain exceptions as further provided by Florida law.

(Ord. No. [2018-29](#), § 1, 6-5-18)

Sec. 31½-73. - Transportation Surtax Trust Fund.

There is hereby created the Broward County Transportation Surtax Trust Fund ("Trust Fund") into which all Transportation Surtax proceeds shall be deposited. The designation and establishment of the Trust Fund, and the establishment and maintenance of all accounts and subaccounts established within the Trust Fund, shall be consistent with generally accepted governmental accounting principles. Cash and investments required to be accounted for in the Trust Fund may not be commingled with any other funds, including other transportation or transit funds.

(Ord. No. [2018-29](#), § 1, 6-5-18)

Sec. 31½-74. - Use of Transportation Surtax Proceeds.

Transportation Surtax proceeds shall be collected, applied, disbursed, and expended only for authorized transportation and transit purposes, in accordance with applicable law including, specifically, Sections 212.054 and 212.055(1), Florida Statutes.

(Ord. No. [2018-29](#), § 1, 6-5-18)

Sec. 31½-75. - Independent Transportation Surtax Oversight Board.

To ensure accountability and transparency in the expenditure of Transportation Surtax proceeds, there is hereby established an independent Transportation Surtax Oversight Board ("Oversight Board"). The Oversight Board shall review and approve all proposed expenditures of Transportation Surtax proceeds to ensure consistency with the requirements of Section 212.055(1)(d), Florida Statutes. No expenditure of Transportation Surtax proceeds may be made unless such expenditure has been approved by the Oversight Board.

- (a) *Composition.* The Oversight Board shall be comprised of the following nine (9) members:
- (1) One professional in the field of accounting;
 - (2) One professional in the field of finance;
 - (3) One professional in the field of land use or urban planning;
 - (4) One professional in the field of engineering or construction management;
 - (5) One professional in the field of architecture;
 - (6) One professional in the field of environmental science;
 - (7) One resident consumer of public transportation;
 - (8) One former city or county manager; and
 - (9) The Director of the Broward College Office of Supplier Relations and Diversity, or such person's designee.
- (b) *Other Qualifications.* No member of the Oversight Board shall, at any time during his or her term, (i) be an elected official; (ii) have an employment or contractual relationship with, or be employed by any entity that has a contractual relationship with, Broward County; or (iii) be employed by any recipient of Transportation Surtax proceeds or any entity that has submitted or intends to submit an application for Transportation Surtax proceeds funding during the current, prior, or next fiscal year (including, but not limited to, any receipt of funding or application submitted by municipalities within Broward County or by the Broward Metropolitan Planning Organization ("Broward MPO")).

- (c) *Appointing Authority.* The following seven (7) persons (collectively, the "Appointing Authority"), none of whom may be a current elected official, shall, based on procedures established by majority vote, make nominations for members of the Oversight Board and shall, also by majority vote, appoint the nine (9) members of the Oversight Board on or before January 1, 2019 (any designee may be removed and replaced at any time by the designor):
- (1) The designee of the Broward Workshop;
 - (2) The designee of the Broward County Council of Chambers (of Commerce);
 - (3) The Broward County Administrator or the Administrator's designee;
 - (4) The Director of the Florida Center for Environmental Studies at Florida Atlantic University or such person's designee;
 - (5) The President/CEO of the Urban League of Broward County or such person's designee;
 - (6) The President/CEO of Hispanic Unity of Florida in Broward County or such person's designee; and
 - (7) The designee of the Broward League of Cities.
- (d) *Term of Oversight Board Members.* Oversight Board members shall serve four-year terms and may be reappointed for successive terms.
- (1) *Removal.* A member of the Oversight Board may be removed for good cause determined by supermajority vote of the Appointing Authority, and shall be removed by a majority vote of the Appointing Authority if the member no longer meets the applicable categorical requirement or qualifications for membership.
 - (2) *Process for filling vacancies.* Any member appointed to replace a member who has been removed or who resigns shall serve for the balance of the term of such member. The Appointing Authority shall meet as required to appoint or remove members.
- (e) *Compensation.* Members of the Oversight Board shall not receive any compensation for their service on such board.
- (f) *Oversight Board Meetings.* The Oversight Board shall meet at least quarterly. The members shall elect a chairperson to preside over meetings. The Oversight Board shall establish its own rules of procedure for conducting its meetings.
- (g) *Staffing.* Broward County shall provide sufficient staff to enable the Oversight Board to efficiently perform its functions, and shall retain such consultants as the Oversight Board determines necessary to perform its responsibilities.
- (h) *Applications for Funding.* Any municipality within Broward County or the Broward MPO may submit an application for project funding to the Board of County Commissioners of Broward County ("County Commission") for the County Commission's initial consideration. The applications will be on a form approved by the County Commission, will specify the amount of funding being sought and how such funding is intended to be expended, and will include, among other requirements, a statement that any recipient of such proceeds assents to (i) having its use of the proceeds audited by an independent auditor retained by the Oversight Board; and (ii) continuing project review by the Oversight Board.

Prior to submitting an application for funding to the County Commission, municipalities shall submit their proposed projects to the Broward MPO, which shall review, rank, and prioritize the submitted projects based upon each project's ability to alleviate traffic congestion and enhance connectivity. The Broward MPO shall provide a list ranking the proposed municipal projects to the County Commission for its consideration by February 1 of each year. If the MPO fails to timely do so, municipalities may submit applications directly to the County Commission.

Consistent with the process specified in paragraph (i) immediately below, the County Commission may determine to (a) submit the municipal or the Broward MPO application, without modification, to the Oversight Board; (b) notify the municipality or the Broward MPO that the application will not be submitted

for Oversight Board consideration; or (c) return the application to the municipality or the Broward MPO with proposed revisions. If the County Commission returns the application with proposed revisions, and the municipality or the Broward MPO accepts in writing all of the proposed revisions, the County Commission shall thereafter forward the application to the Oversight Board for its consideration. If the municipality or the Broward MPO accepts some but not all of the County Commission's proposed revisions, the County Commission shall consider the revised application to determine whether it should be forwarded for Oversight Board consideration.

- (i) *Approval of Projects and Expenditures.* The County Commission, after considering the recommendations of County staff and any project ranking provided by the Broward MPO, will determine which proposed projects and expenditures of Transportation Surtax proceeds, whether initiated by the County or by some other governmental entity, will be submitted to the Oversight Board, and will further determine the order of submittal and priority of proposed projects and expenditures. The Oversight Board shall consider only proposed projects and expenditures submitted by the County Commission. The Oversight Board shall determine whether the proposed project or expenditure is permissible under Section 212.055(1)(d), Florida Statutes. If the Oversight Board determines that it is permissible, the Oversight Board shall approve the proposed project or expenditure and shall send written notice thereof to the Broward County Administrator. If an approved project or expenditure is only partially fundable with Transportation Surtax proceeds pursuant to Section 212.055(1)(d), Florida Statutes, the Oversight Board's written approval shall identify those portions of the project or expenditure fundable with Transportation Surtax proceeds and shall state the total dollar value of those portions. The written notice of approval may contain recommendations made by the Oversight Board regarding best practices or other methods that may be employed to improve a proposed project or expenditure. If the Oversight Board determines that a proposed project or expenditure is not permissible under Section 212.055(1)(d), Florida Statutes, the Oversight Board shall reject the proposed project or expenditure and shall, in writing, specify the reasons for such rejection. Rejected projects and expenditures may be modified and resubmitted by the County Commission for subsequent consideration by the Oversight Board. The Oversight Board shall issue its written notice of approval or rejection within one hundred twenty (120) days after receipt of the proposed project or expenditure submitted by the County Commission.
- (j) *Project Oversight.* All approved projects and expenditures shall be subject to the Oversight Board's review, critique, and analysis for the duration of the project or expenditure. The Oversight Board shall issue annual reports on the performance of ongoing projects and shall provide recommendations for any proposed performance improvements.
- (k) *Annual Audits.* The Oversight Board shall retain an independent certified public accountant to perform and complete annual audits of all projects funded with Transportation Surtax proceeds and of all Transportation Surtax proceeds received, maintained, and expended. The audit results shall be submitted to the Oversight Board and to the Broward County Administrator by no later than ninety (90) days after the end of each calendar year during which any Transportation Surtax proceeds are expended.

(Ord. No. [2018-29](#), § 1, 6-5-18)

Secs. 31½-76—31½-100. - Reserved.

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- (k) *Annual Audits.* The Oversight Board shall retain an independent certified public accountant to perform and complete annual audits of all projects funded with Transportation Surtax proceeds and of all Transportation Surtax proceeds received, maintained, and expended. The audit results shall be submitted to the Oversight Board and to the Broward County Administrator by no later than ninety (90) days after the end of each calendar year during which any Transportation Surtax proceeds are expended.

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