

**INTRODUCED BY:**

**COUNCILOR WILEY**

**MAYOR BROWN**



**ORDINANCE NO. 2020-03**

**A BILL TO BE ENTITLED**

**AN ORDINANCE OF THE CITY OF NEPTUNE BEACH, FLORIDA, AMENDING CHAPTER 21, TAXATION; ARTICLE VI, ADDITIONAL HOMESTEAD EXEMPTION; AMENDING SECTION 21-120, ADDITIONAL HOMESTEAD EXEMPTION; INCREASING THE AMOUNT OF THE ADDITIONAL HOMESTEAD EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Article VII, Section 6(d), Florida Constitution, authorizes the State Legislature to enact a general law allowing local governments, for the purpose of their respective tax levies, to grant an additional homestead exemption; and

**WHEREAS**, said Constitutional Amendment provides that an additional homestead exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income does not exceed low income as defined by general law; and

**WHEREAS**, the State Legislature enacted Chapter 99-341, Laws of Florida, creating Section 196.075, Florida Statutes, implementing then Article VII, Section 6(f), Florida Constitution, (which subsequently became Article VII, Section 6(d), Florida Constitution following the deletion of former s. 6(c) and (d) of the Florida Constitution) effective July 1, 1999, and establishing the right of counties and municipalities to grant an additional homestead tax exemption of up to twenty-five thousand dollars (\$25,000.00) under certain conditions; and

**WHEREAS**, the State Legislature enacted Chapter 07-4, Laws of Florida, amending Section 196.075(2), Florida Statutes, effective January 1, 2007, to increase the authorized exemption to fifty thousand dollars (\$50,000.00); and

**WHEREAS**, the Neptune Beach City Council previously adopted Section 21-120 of the City of Neptune Beach Code of Ordinances to provide for an additional homestead exemption accordance with Section 196.075, Florida Statutes, in the amount of twenty-five thousand dollars (\$25,000.00); and

**WHEREAS**, the Neptune Beach City Council has determined that it is in the interests of the City of Neptune Beach to provide for an additional homestead exemption at the maximum rate permitted by Section 196.075, Florida Statutes and Article VII, Section 6(d), Florida Constitution;

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF NEPTUNE BEACH, FLORIDA, THAT:**

**Section 1.** Section 21-120. Additional Homestead Exemption Authorized, be amended as follows:

**Sec. 21-120. Additional Homestead Exemption Authorized.**

(a) Commencing January 1, 2021, and annually thereafter, pursuant to Article VII, Section 6(d) Florida Constitution, and F.S. 196.075, an additional homestead exemption of fifty thousand dollars (\$50,000) is hereby authorized for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of sixty-five (65) and household income does not exceed low income as defined by 196.075, Florida Statutes.

**Section 3.** Direction to Circulate. The Neptune Beach City Council is hereby directed to provide a copy of this ordinance to the Duval County Property Appraiser's office.

**Section 4.** Super Majority Vote for Passage of Ordinance. The Florida Statute authorizing the homestead exemption enacted herein requires that the exemption be approved by a super majority vote (a majority plus one) of all members of the governing body to be effective.

**Section 5.** The Ordinance shall become effective on after passage by the City Council.

**VOTE RESULTS OF FIRST READING:**

Mayor Elaine Brown	YES
Vice Mayor Fred Jones	YES
Councilor Kerry Chin	YES
Councilor Josh Messinger	YES
Councilor Scott Wiley	YES

Passed on First Reading this 1<sup>st</sup> day of June, 2020.

**VOTE RESULTS OF SECOND AND FINAL READING:**

Mayor Elaine Brown	YES
Vice Mayor Fred Jones	YES
Councilor Kerry Chin	YES
Councilor Josh Messinger	YES
Councilor Scott Wiley	YES

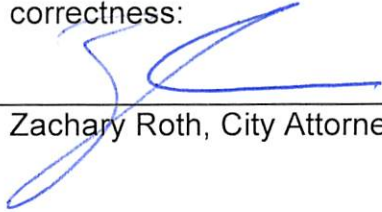
Passed on Second and Final Reading this 29<sup>th</sup> day of June, 2020.

  
Elaine Brown, Mayor

ATTEST:

  
Catherine Ponson, CMC, City Clerk

Approved as to form and  
correctness:

  
Zachary Roth, City Attorney

