



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 12, 2023

Nikki Alvarez-Sowles, Esq.
Pasco County Clerk and Comptroller
The East Pasco Governmental Center
14236 6th Street, Suite 201
Dade City, Florida 33523

Dear Nikki Alvarez-Sowles:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Pasco County Ordinance No. 23-52, which was filed in this office on December 6, 2023.

Sincerely,

Anya Owens
Administrative Code and Register Director

ACO/wlh

BY BOARD OF COUNTY COMMISSIONERS

ORDINANCE NO. 23-52

AN ORDINANCE OF PASCO COUNTY, FLORIDA, CREATING AN ADDITIONAL HOMESTEAD EXEMPTION OF FIFTY THOUSAND DOLLARS (\$50,000) FOR PERSONS AGED SIXTY-FIVE (65) AND OLDER AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED SPECIFIED INCOME LIMITATIONS AS AUTHORIZED BY SECTION 196.075(2)(a), FLORIDA STATUTES, COMMENCING IN THE 2025 TAX YEAR; PROVIDING FOR DEFINITIONS; PROVIDING FOR SUBMISSION REQUIREMENTS FOR SUCH EXEMPTIONS; PROVIDING FOR THE WAIVER AND APPLICABILITY OF SUCH EXEMPTIONS; PROVIDING FOR THE ANNUAL ADJUSTMENT OF THE INCOME LIMITATION ASSOCIATED WITH SUCH EXEMPTIONS; DIRECTING THE CLERK OF THE BOARD OF COUNTY COMMISSIONERS OF PASCO COUNTY, FLORIDA, TO DELIVER A CERTIFIED COPY OF THIS ORDINANCE TO THE PASCO COUNTY PROPERTY APPRAISER; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE PASCO COUNTY CODE OF ORDINANCES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in November 2006, the voters of Florida approved an amendment to the Florida Constitution, increasing the not to exceed amount of the additional homestead exemption for persons aged sixty-five (65) and older to Fifty Thousand Dollars (\$50,000); and

WHEREAS, the Florida Legislature subsequently amended Section 196.075(2)(a), Florida Statutes, to authorize boards of county commissioners to grant an additional homestead tax exemption in the amount of up to \$50,000.00 for persons aged sixty-five (65) and older, who have legal or equitable title to real estate and who have maintained thereon the permanent residence of the owner, and whose household income does exceed specified income limitations; and

WHEREAS, helping older persons stay in their homes is an important endeavor to which the Board desires to contribute; and

WHEREAS, providing for the additional homestead exemption as authorized by Section 196.075(2)(a), Florida Statutes will further reduce the cost to eligible persons of maintaining their homes, thereby helping such persons remain in their homes; and

WHEREAS, Section 125.66(3)(a), Florida Statutes (Fla. Stat.) (2023) requires the Board of County Commissioners to prepare or have prepared a business impact estimate for certain ordinances adopted by the Board. The Board finds that this Ordinance is exempt from this requirement pursuant to Section 125.66(3)(c)3, Fla. Stat. and further finds that any economic impact to a private, for profit business would be indirect.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PASCO COUNTY, FLORIDA, THAT:

SECTION 1. AUTHORITY.

This Ordinance is adopted pursuant to the authority of Section 6(d), Article VII, of the

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Florida Constitution, and Section 196.075, Fla. Stat.

SECTION 2. WHEREAS CLAUSES.

The foregoing WHEREAS clauses are hereby adopted as legislative findings of the Board of County Commissioners and are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof

SECTION 3. LOCAL OPTION HOMESTEAD EXEMPTION FOR PERSONS OVER 65 YEARS OF AGE

Additional Tax Exemption For Persons Aged 65 and Older, of the Pasco County Code of Ordinances, is hereby created as follows:

A. Definitions.

As used in this Ordinance and as prescribed in Section 196.075, Fla. Stat., the term:

- (1) *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 the dwelling.
- (2) *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.

B. Additional Homestead Exemptions.

In accordance with Section 6(d), Article VII, of the Florida Constitution, and Section 196.075, Fla. Stat.:

Any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the County and who maintains thereon his or her permanent residence, which residence qualifies for and receives homestead exemption pursuant to Section 196.031, Fla. Stat., and whose household income does not exceed twenty thousand dollars (\$20,000.00), as adjusted pursuant to Section 196.075(3) Fla. Stat., (currently \$35,167), may apply for and receive an additional homestead exemption from assessed valuation for county-wide operational ad valorem tax levies in the amount of fifty thousand dollars (\$50,000.00) in the 2025 tax year and each tax year thereafter.

C. Submission Requirements for Additional Homestead Exemptions.

- (1) Any person claiming either of the additional homestead exemptions authorized by this Ordinance shall annually submit to the Property Appraiser the following:
 - (a) Not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue; and
 - (b) Not later than June 1, copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), and

any other documents that may be required by the Florida Department of Revenue or the Property Appraiser, for each member of the household. The person's sworn statement shall attest to the accuracy of such copies. The Property Appraiser may not grant the exemption claimed without the required documentation.

- (2) A person eligible for the additional homestead exemption authorized by this Ordinance shall be entitled to the full amount of such exemption as provided for in this Ordinance. The foregoing notwithstanding, if the granting of an additional homestead exemption authorized by this Ordinance, when added to any other exemption from ad valorem assessment granted to a particular property, results in an exemption that exceeds the ad valorem assessment of the property, then such additional homestead exemption provided for in this Ordinance shall only be available to the extent that it is equal to the difference between the ad valorem assessment of the property and any other exemption from ad valorem assessment granted to the property.
- (3) Receipt of the additional homestead exemptions provided for by this Ordinance shall be subject to the provisions of Sections 196.131 and 196.161, Fla. Stat., if applicable.

D. Waiver of Additional Homestead Exemptions.

Failure to comply with the submission requirements provided for in Section C above for a particular year shall constitute a waiver of the additional homestead exemption for that year.

E. Applicability of Additional Homestead Exemptions.

The additional homestead exemptions provided for in this Ordinance apply only to taxes levied by the Board of County Commissioners as provided for in Section B above.

F. Title Held Jointly with Right of Survivorship.

If title to the property is held jointly with right of survivorship, the person residing on the property and otherwise qualifying for the additional homestead exemption applied for may receive the entire amount of such exemption as authorized by this Ordinance.

SECTION 4. REPEALER.

Wherever the requirements or provisions of this Ordinance are in conflict with the requirements or provisions of any other lawfully adopted Ordinance, the most restrictive requirements will apply.

SECTION 5. SEVERABILITY.

It is declared to be the intent of the Board of County Commissioners of Pasco County, Florida, that if any section, subsection, sentence, clause, or provision of this Ordinance shall

be declared invalid, the remainder of this Ordinance shall be construed as not having contained said section, subsection, sentence, clause, or provision, and shall not be affected by such holding. In addition, this Ordinance will automatically sunset upon the effective date of any state or federal law that expressly preempts local government regulation of the subject matter and restrictions contained in this Ordinance.

SECTION 6. INCLUSION IN CODE.

It is the intent of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Pasco County 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," "regulation," or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 7. SCRIVENER'S ERROR.

The County Attorney may correct scrivener's errors found in this Ordinance by filing a corrected copy of this Ordinance with Board Records.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall be transmitted to the Department of State by the Clerk to the Board by electronic mail within ten (10) days after adoption of this Ordinance, and this Ordinance shall take effect upon confirmation by the Department of State of its receipt.

ADOPTED by the Board of County Commissioners of Pasco County with a quorum present and voting this 5th day of December, 2023.

APPROVED
IN SESSION

DEC 05 2023
PASCO COUNTY
BCC

BOARD OF COUNTY COMMISSIONERS
OF PASCO COUNTY, FLORIDA



BY Heather Grimes, D.C.
NIKKI AL VAREZ-SOWLES, ESQ.
CLERK & COMPTROLLER

BY Ronald E. Oakley
CHAIRMAN, Ronald E. Oakley