

Sponsored By: City Council
City Council Public Hearing Dates: February 26, 2013
City Council Adoption Date: March 12, 2013

CITY OF MARATHON, FLORIDA
ORDINANCE NO. 2013-02

AN ORDINANCE OF THE CITY OF MARATHON, FLORIDA, AMENDING SECTION 28-28 OF ARTICLE II OF CHAPTER 28 OF THE CODE OF ORDINANCES, CITY OF MARATHON, FLORIDA; TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS EQUAL TO THE ASSESSED VALUE OF HOMESTEAD PROPERTY IF THE PROPERTY HAS A JUST VALUE LESS THAN \$250,000 AND THE OWNER HAS MAINTAINED PERMANENT RESIDENCY ON THE PROPERTY FOR NOT LESS THAN 25 YEARS, WHO HAS ATTAINED AGE 65, AND WHO HAS A LOW HOUSEHOLD INCOME AS DEFINED BY GENERAL LAW; PROVIDING FOR THE DELIVERY BY THE CITY CLERK OF A COPY OF THIS ORDINANCE TO THE MONROE COUNTY PROPERTY APPRAISER; PROVIDING FOR THE REPEAL OF ALL CODE PROVISIONS AND ORDINANCES INCONSISTENT WITH THIS ORDINANCE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on November 8, 2012, the voters of Florida approved Amendment 11 to the Florida Constitution providing for an additional homestead exemption for qualified seniors in the amount of the assessed value of the property (the "Senior Exemption"); and

WHEREAS, the Senior Exemption is available to any person who has legal or equitable title to real estate with a just value 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, and whose household income does not exceed the income limitations provided in Section 196.075, *Florida Statutes*, adjusted annually; and

WHEREAS, Section 196.075, *Florida Statutes*, requires that in order for such additional homestead exemption to be available for City of Marathon (the "City") tax purposes, an ordinance implementing such homestead exemption is required to be adopted by a super majority of the Council (4 votes); and

WHEREAS, the voters of the City voted in favor of Amendment 11; and

WHEREAS, the City Council finds that it is in the best interest of the City to make the additional homestead tax exemption available to qualified seniors within the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Section 28-28, of Article II of Chapter 28 of the Code of Ordinances, City of Marathon, Florida is hereby amended to read as follows:¹

**Chapter 28
TAXATION**

**ARTICLE II
AD VALOREM TAX EXEMPTION FOR SENIOR CITIZENS**

Sec. 28-28. Additional homestead exemption.

(a) In accordance with Section 6~~(f)~~(d)(1), Art. VII of the Florida Constitution and Fla. Stat. § 196.075, 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 that qualifies for and receives a homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000.00 (as adjusted pursuant to Section 28-32) shall be entitled to make application for an additional homestead exemption of \$50,000.00 (increased additional exemption). The increased additional exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the City.

(b) In accordance with Section 6(d)(2), Art. VII of the Florida Constitution and Fla. Stat. § 196.075, any person 65 years or over who has legal or equitable title to real estate located within the City with a just value less than \$250,000.00 and maintained thereon his/her permanent residence for not less than twenty-five years that qualifies for and receives a homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000.00 (as adjusted pursuant to Section 28-32) shall be entitled to make application for a homestead exemption equal to the assessed value of the property (increased additional exemption). The increased additional exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the City.

Section 3. Section 28-31 of Article II of Chapter 28 of the Code of Ordinances, City of Marathon, Florida is hereby amended to read as follows:

¹/ Additions to existing text are shown by underline, changes to existing text on second reading are shown by double underline, and deletions are shown as ~~strikethrough~~.

The ~~Both~~ increased additional exemptions shall be available commencing with the year ~~2007~~ 2013 tax roll.

Section 4. By April 19, 2013, the City Clerk shall deliver a copy of this Ordinance to the Monroe County Property Appraiser.

Section 5. The provisions of the Marathon Code and all Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

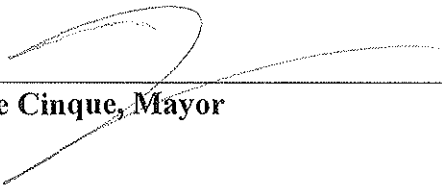
Section 4. The provisions of this Ordinance are declared to be severable, and if any sentence, section, clause or phrase of this Ordinance shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sentences, sections, clauses or phrases of the Ordinance, but they shall remain in effect it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 5. It is the intention of the City Council and it is hereby ordained the provisions of this Ordinance shall become and be made part of the Marathon Code, that sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 6. This Ordinance shall be effective immediately upon its adoption.

ENACTED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, THIS 12th DAY OF MARCH 2013.

THE CITY OF MARATHON, FLORIDA



Mike Cinque, Mayor

AYES: Snead, Bull, Keating, Ramsay, Cinque
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:

Diane Clavier
Diane Clavier, City Clerk

(City Seal)

APPROVED AS TO FORM AND LEGALITY FOR THE USE
AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:

[Handwritten Signature]
City Attorney