

Requested by: Finance Department
Prepared by: Finance and City Clerk

ORDINANCE NO. 2024-03

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF VENICE, CHAPTER 66, TAXATION, TO ADD ARTICLE VIII, ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFIED PERSONS 65 AND OLDER; PROVIDING DEFINITIONS FOR "HOUSEHOLD" AND "HOUSEHOLD INCOME"; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFIED CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE CITY; PROVIDING REQUIREMENT FOR APPLICATION AND SUBMISSION OF DOCUMENTATION SUPPORTING ELIGIBLE CITIZENS; PROVIDING FOR REPEAL OF ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 196.075, Florida Statutes, authorizes the governing authority of any municipality to adopt an ordinance to allow up to \$50,000 additional homestead exemption under s. 6(d), Art. VII of the State Constitution for qualified property owners in accordance with guidelines established in said section; and

WHEREAS, the City of Venice ("City") City Council desires to amend the City Code of Ordinances to implement the additional homestead exemption for qualified property owners in the City of Venice through the adoption of this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA, as follows:

SECTION 1. The Whereas clauses above are ratified and confirmed as true and correct.

SECTION 2. Chapter 66, Taxation, Article VIII, Additional Homestead Exemption for Certain Qualified Persons 65 and older is hereby added to read:

ARTICLE VIII: ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFIED PERSONS 65 AND OLDER

Sec. 66-366. Senior homestead exemption.

In accordance with Section 6(d), Art. VII of the State Constitution, and Section 196.075, Florida Statutes, any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed a statutory limit, as calculated pursuant to Section 196.075(3), Florida Statutes, shall be entitled to receive an additional homestead exemption of Fifty Thousand Dollars (\$50,000.00). This additional homestead exemption shall be applicable to ad valorem tax millage rates levied by the City only.

Sec. 66-367. Definitions.

For purposes of this article, the following words and phrases shall have the meanings ascribed to them in Section 196.075. Florida Statutes.

“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.

“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.

Sec. 66-368. Requirements.

Every person claiming the additional homestead exemption pursuant to this section is subject to the following provisions:

- (1) A taxpayer claiming the exemption must submit to the Sarasota County Property Appraiser (Property Appraiser) no later than March 1 of each year, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.
- (2) Pursuant to Section 196.075(5), Florida Statutes, the sworn statement must be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documentation deemed necessary and required by the Property Appraiser. The taxpayer’s sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the Property Appraiser.
- (3) Pursuant to Section 196.075(5), Florida Statutes, the Property Appraiser is authorized to generate random audits of the taxpayers’ sworn statements to ensure the accuracy of the household income reported. If selected for audit, a taxpayer shall execute required Internal Revenue Service Forms authorizing the Internal Revenue Service to release tax information to the Property Appraiser’s Office. All reviews conducted by the Property Appraiser shall be completed on or before June 1.
- (4) Failure to file the application and sworn statement by March 1 of each year or failure to provide the required supporting documentation shall constitute a waiver of the additional exemption privilege for that year.
- (5) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

- (6) Receipt of the additional homestead exemption provided for in this Section shall be subject to the provisions of Sections 196.075, 196.131, and 196.161, Florida Statutes, as amended, pertaining to wrongful receipt of a homestead exemption.

Sec. 66-369. Income limitation.

Pursuant to Section 196.075(3), Florida Statutes, the annual household income limitation for this article shall be determined on January 1 of each year, by calculating the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. As used herein "index" shall be the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

Sec. 66-370–66-379. Reserved.

SECTION 3. Upon adoption of this ordinance, the City Clerk shall forward a copy of this ordinance to the Property Appraiser of Sarasota County.

SECTION 4. All ordinances or parts of ordinances in conflict herewith shall be and the same are hereby repealed.

SECTION 5. If any part, section, subsection, or other portion of this ordinance or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, such part, section, subsection, or other portion, or the prescribed application thereof, shall be severable, and the remaining provision of this ordinance, and all applications thereof not having been declared void, unconstitutional, or invalid, shall remain in full force and effect. The City Council specifically declares that no invalid or prescribed provision or application was an inducement to the enactment of this ordinance, and that it would have enacted this ordinance regardless of the invalid or prescribed provision or application. It is the City Council's intent that the application of this exemption is consistent with the additional homestead exemption for persons 65 and older, pursuant to Section 196.075, Florida Statutes.

SECTION 6. This ordinance shall take effect immediately upon approval and adoption as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA, THIS 12th DAY OF MARCH 2024.

First Reading: February 27, 2024
Final Reading: March 12, 2024

ADOPTION: March 12, 2024

for J E Boldt ^{VICE}
Nick Pachota, Mayor ^{MAYOR}

ATTEST:

Melinda Baum
for Melinda Baum
Kelly Michaels, MMC, City Clerk

I, KELLY MICHAELS, MMC, City Clerk of the City of Venice, Florida, a municipal corporation in Sarasota County, Florida, do hereby certify that the foregoing is a full and complete, true and correct copy of an Ordinance duly adopted by the Venice City Council, at a meeting thereof duly convened and held on the 12th day of March 2024, a quorum being present.

WITNESS my hand and the official seal of said City this 12th day of March 2024.

Melinda Baum
for Melinda Baum
Kelly Michaels, MMC, City Clerk

APPROVED AS TO FORM:

Kelly Fernandez

Kelly Fernandez, City Attorney