

ORDINANCE NO. 2006-03

AN ORDINANCE OF THE TOWN OF GRANT-VALKARIA , BREVARD COUNTY, FLORIDA; PROVIDING FOR AN ADDITIONAL HOMESTEAD AD VALOREM TAX EXEMPTION FOR THOSE CITIZENS WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED TWENTY THOUSAND DOLLARS (\$20,000.00); PROVIDING FOR AUTHORITY; PROVIDING FOR ELIGIBILITY; PROVIDING FOR AN ADDITIONAL HOMESTEAD AD VALOREM TAX EXEMPTION OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) FOR QUALIFIED CITIZENS; PROVIDING FOR SWORN STATEMENTS OF INCOME; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WITNESSETH:

WHEREAS, pursuant to the authority granted by the Florida Legislature in section 196.075, Florida Statutes, and in accordance with Section 6(f), Article VII of the Florida Constitution, the Town Council of the Town of Grant-Valkaria desires to allow an additional homestead ad valorem tax exemption for any citizen who meet the qualifications provided by this Ordinance and Section 196.075, Florida Statutes; and

WHEREAS, the Town Council finds that this Ordinance is in the best interest of the citizens of the Town of Grant-Valkaria; and

WHEREAS, the Town Council in providing for the health, safety and welfare of its citizens, has determined that is necessary to provide an additional tax relief to its elderly citizens who are in need of said additional exemption.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF GRANT-VALKARIA, BREVARD COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The following additional homestead tax exemption is adopted

“Homestead Tax Exemption

Sec.1. Authority.

This Ordinance is adopted pursuant to the authority granted to the Town in accordance with Section 6(f), Article VII of the Florida Constitution in Section 196.075 Florida Statutes. The aforementioned constitutional and statutory provisions are incorporated herein by reference as if they were fully cited herein. In the event there is a conflict with the terms of this ordinance and the above mentioned constitutional and statutory provisions, the constitutional revisions and statutory provisions shall control.

Sec.2. Application.

The additional homestead ad valorem tax exemption provided by this Ordinance shall apply only to taxes levied by the Town of Grant-Valkaria

Sec.3. Eligibility.

Any person who has the legal or equitable title to real estate in the Town and maintains their permanent residence thereon who has attained the age of sixty-five (65), and whose household income does not exceed twenty thousand dollars (\$20,000.00) and who otherwise meets the eligibility requirements set forth in Section 196.075, Florida Statutes, may apply for and receive an additional homestead ad valorem tax exemption as provided for in this Ordinance.

Sec.4. Amount of Exemption.

The additional homestead ad valorem tax exemption as provided in this Ordinance shall be twenty-five thousand (\$25,000.00) for any qualified person who has legal or equitable title to real estate and maintains a permanent residence thereon.

Sec.5. Sworn Statement of Income.

Any taxpayer claiming an additional homestead ad valorem tax exemption under this Ordinance is required to submit to the Brevard County Property Appraiser, by no later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue. Said statement must be filed annually by the person claiming an additional exemption. The form shall be supported by copies of any documents required by the Florida Department of Revenue and the property appraiser. Said supporting documentation must be submitted no later than any time prescribed by rules of the Florida Department of Revenue.

Sec.6. Reservation of Repeal.

The Town of Grant-Valkaria hereby reserves the right to repeal, in part or in its entirety, the additional homestead ad valorem tax exemption provided in this Ordinance. Notice of any repeal or any portion of the additional homestead ad valorem tax exemption provided for in this Ordinance by the Town of Grant-Valkaria shall be sent to the property appraiser no later than December 1 of the year prior to the year that the exemption expires.

Sec.7. Notification of Property Appraiser.

Notice of this ordinance shall be sent to the Brevard County Property Appraiser no later than December 1 of the year prior to the year the exemption will take affect.”

Section 2. Severability.

In the event a court of competent jurisdiction shall hold or determine any or part of this ordinance invalid or unconstitutional, the remainder of this ordinance shall not be affected.

Section 3. Effective Date.

This ordinance shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF
GRANT-VALKARIA, BREVARD COUNTY, FLORIDA, ON THIS ____ DAY OF
_____, 2006.

Timothy A. Reynolds
INTERIM COUNCIL CHAIR

ATTEST:

Karlene Folts
INTERIM TOWN CLERK

1ST READING: _____

2ND READING: _____