

ORDINANCE NO. 99-02

AN ORDINANCE OF THE CITY OF WEST MIAMI ESTABLISHING AN ADDITIONAL \$25,000.00 HOMESTEAD EXEMPTION FOR HOMEOWNERS 65 YEARS OF AGE AND OLDER WHOSE ANNUAL INCOME DOES NOT EXCEED \$20,000.00, PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the 1999 Florida Legislature approved a constitutional amendment to be placed on the ballots in the 1998 elections,

WHEREAS, the overwhelming majority of the people of Florida approved the amendment to the constitution authorizing an additional \$25,000.00 homestead exemption for homeowners 65 years of age or older whose annual household income does not exceed \$20,000.00

WHEREAS, the amendment to the constitution authorized the local municipal corporations to approve the specific language and amounts of additional homestead exemption to homeowners 65 years of age and order whose annual income does not exceed \$25,000.00.

WHEREAS, the City Commission of the City of West Miami recognizes the importance of lowering the tax burden to homeowners in their golden years who see their income diminish,

THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF WEST MIAMI, FLORIDA as follows:

Article 1. The City of west Miami will grant an additional homestead exemption up to \$25,000.00 for any person who has the legal or equitable title to real estate and maintains the permanent residence, who has attained the age of 65 years of age and whose household income does not exceed \$20,000.00.

Article 2. Beginning January 1, 2001, the \$20,000.00 income limitation shall be adjusted annually, on January 1, by 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.

Article 3. The exemption shall apply only to taxes levied by the City of West Miami. This exemption will apply to all tax levied.

Article 4. The taxpayer claiming the exemption shall annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

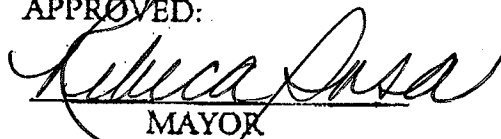
Article 5. The City Clerk is instructed to deliver a copy of this ordinance to the Property Appraiser's Office immediately upon the approval of this ordinance.

Article 6. Codification. It is the intention of the commission that the provision of this Ordinance shall be made a part of the City of West Miami Code and that the sections of this Ordinance may be re-numbered or re-lettered and the word "Ordinance" may be changed to "Section" "Article", or any other appropriate word or phrase in order to accomplish such intentions.

Article 7. Effective date. This Ordinance shall take effect immediately upon its passage

PASSED AND ADOPTED this 9 day of Sept., 1999.

APPROVED:



MAYOR

Rebeca Sosa

ATTEST:



CITY CLERK

Felix Diaz

Approved as to form and sufficiency

CITY ATTORNEY

Roll Call Vote:

Mayor Rebeca Sosa	<u>Y</u>
Vice Mayor Enrique Gonzalez	<u>Y</u>
Commissioner Carlos Diaz Padron	<u>Y</u>
Commissioner Marco Rubio	<u>Y</u>
Commissioner Delia Yedra-Chruszcz	<u>Y</u>

Date of 1st reading  
Date of Publication  
Date of 2nd reading

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Ordinance Homestead exemption