

ORDINANCE 2002-01

AN ORDINANCE OF THE TOWN OF MELBOURNE VILLAGE, BREVARD COUNTY, FLORIDA, AMENDING CHAPTER 19 OF THE MELBOURNE VILLAGE CODE BY CREATING A NEW SECTION 19-2; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FROM PROPERTY TAXES FOR ELIGIBLE PERSONS OVER THE AGE OF SIXTY-FIVE YEARS OF AGE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The State of Florida has created an additional Homestead Exemption from property taxes for persons over the age of 65 with incomes below a set amount, and

WHEREAS, The application of the additional Homestead Exemption to Municipal Taxes is at the discretion of the Municipal Government, and

WHEREAS, The Town Commission of the Town of Melbourne Village determines that it serves a legitimate public interest to extend this additional Homestead Exemption from Municipal Taxes to qualified homeowners,

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF MELBOURNE VILLAGE, BREVARD COUNTY, FLORIDA THAT:

Chapter 19, Article I, Section 19-2 of the Melbourne Village Code is hereby Created to read as follows:

SECTION 19-2, Additional Homestead Exemption:

- 1) **Authority** - This article is adopted pursuant to the authority granted the town in accordance with Section 6(f), Article VII of the Florida Constitution and Section 196.075, Florida Statutes.
- 2) **Application** - The additional homestead exemption provided by this article shall apply only to taxes levied by the Town of Melbourne Village.
- 3) **Eligibility** - Any person who has attained the age of sixty-five (65) and meets the eligibility requirements set forth in Section 196.075, Florida Statutes, may apply for and receive an additional homestead exemption as provided in this article. Receipt of the additional homestead exemption provided for in these sections shall be subject to the provisions of this article and Section 196.075, Florida Statutes.
- 4) **Amount of exemption** - The additional homestead exemption provided by this article shall be twenty-five thousand and no/100 dollars (\$25,000.00).
- 5) **Sworn statement of income** - Any taxpayer claiming an additional homestead exemption under this article is annually required to submit to the Brevard County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue. The form shall be supported by copies of any documents required by the Department of Revenue and the property appraiser. If the

sworn statement is filed timely, the taxpayer shall have three additional months, until June 1, to provide the required supporting income documentation to the property appraiser if more time is needed.

- 6) **Express reservation of repeal** - The Town Commission of the Town of Melbourne Village hereby reserves the right to repeal, in part or in its entirety, the additional homestead exemption provided in this article. Nothing herein shall be construed as creating a vested or other legal or equitable right to the additional homestead exemption provided in this article.
- 7) **Additional provisions/conflicts** - The provisions of Section 196.075, Florida Statutes, and other statutory references contained therein, are hereby fully incorporated in this article by this reference. In the event of any conflict between the provisions of this article and the Florida Statutes incorporated herein, then the provisions contained in the Florida Statutes shall prevail.

SEVERABILITY: If any phrase, clause, sentence, paragraph, section or subsection of this Ordinance shall be declared unconstitutional by a court of competent jurisdiction, such unconstitutionality shall not effect any of the remaining phrases, clauses, sentences, paragraphs, sections or subsections of this Ordinance.

CONFLICTS: All ordinances or parts thereof in conflict herewith are hereby repealed to the extent of such conflict with this Ordinance.

EFFECTIVE DATE: This Ordinance shall become effective immediately upon its adoption.

PASSED AND APPROVED by the Town Commission of the Town of Melbourne Village on the first reading this 27th day of November 2001, and upon its second reading this 18th day of December 2001.

Richard F. St. John
Mayor

Gail E. Griswold
Town Clerk/Treasurer