

ORDINANCE NO. 06-2021

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER INLET COLONY, FLORIDA AMENDING CHAPTER 2. ADMINISTRATION. OF ITS CODE OF ORDINANCES BY CREATING A NEW ARTICLE IX. ADDITIONAL HOMESTEAD EXEMPTION IN ORDER TO AUTHORIZE THE GRANT OF AN ADDITIONAL \$50,000 HOMESTEAD EXEMPTION TO INDIVIDUALS WHO HAVE ATTAINED THE AGE OF 65 AND OTHERWISE MEET THE CRITERIA SET FORTH IN SECTION 196.075, *FLORIDA STATUTES*; PROVIDING DIRECTIONS TO THE TOWN CLERK TO DELIVER A COPY OF THIS ORDINANCE TO THE PROPERTY APPRAISER OF PALM BEACH COUNTY UPON ADOPTION; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF JUPITER INLET COLONY, FLORIDA, AS FOLLOWS:

Section 1. Chapter 2. ADMINISTRATION of the Code of Ordinances of the Town of Jupiter Inlet Colony, Florida is hereby amended by creating a new ARTICLE IX. ADDITIONAL HOMESTEAD EXEMPTION which shall read as follows:

**ARTICLE IX. ADDITIONAL HOMESTEAD EXEMPTION**

**Section 2-901. Additional Homestead Exemption; Purpose.**

The purpose of this Article is to provide an additional homestead exemption for persons 65 years of age and older in accordance with the requirements of Section 196.075, Florida Statutes. Pursuant to and in accordance with Section 196.075, the additional homestead exemption set forth in this Article shall apply only to taxes levied by the Town of Jupiter Inlet Colony. Any person, who meets the requirements set forth herein below, shall be eligible for an additional \$50,000.00 homestead exemption.

**Section 2-902. Requirements.**

- (a) Any person who on January 1 has attained the age of 65 years of age shall be entitled to an additional homestead exemption in the amount of \$50,000.00 provided all of the following requirements are demonstrated to have been met:
- (1) The person has legal or beneficial title in equity to real property; and
  - (2) The person maintains a permanent residence on the real property; and
  - (3) The person's household income does not exceed \$31,100.00, as adjusted, as set forth herein below; and

- (4) The person claiming the exemption annually submits to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of the person's household income on a form prescribed by the State Department of Revenue; and
- (5) The person files a statement which is in accordance with the rules of the State Department of Revenue which is supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), and any other documents which the State Department of Revenue deems necessary, for each member of the household pertaining to the person's household income. Such documentation shall be submitted by June 1 and shall attest to the accuracy of such copies; and
- (6) The Property Appraiser approves the exemption after being provided with all required documentation.
- (b) Household income. For purposes of determining household income, \$31,100.00 shall be calculated in accordance with Section 196.075(3), and shall have been adjusted annually. The calculation of household income 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 tax year compared with the same period for the tax year prior to that. The index is 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.
- (c) If title is held jointly with the right of survivorship, any surviving person residing on the property who demonstrates that he/she meets the above requirements may receive the entire amount of the additional \$50,000 homestead exemption.

**Section 2-903. Filing.**

The Town Clerk shall deliver a copy of the Ordinance from which this Article is derived to the Palm Beach County Property Appraiser upon adoption.

SECTION 2. Specific authority is hereby granted to codify and incorporate this Ordinance into the existing Code of Ordinances of the Town of Jupiter Inlet Colony, Florida.

SECTION 3. That all Ordinances or parts or Ordinances, in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

SECTION 4. If any clause, section or other part of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Ordinance.

SECTION 5. This Ordinance shall become effective immediately upon its passage and adoption.

FIRST READING this 8th day of November 2021.

SECOND READING and FINAL PASSAGE this 17th day of November 2021.

TOWN OF JUPITER INLET COLONY, FLORIDA

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Mayor-Daniel J. Comerford, III

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Vice-Mayor Milton J. Block

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Commissioner Lisa H. Hines

ATTEST:

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Commissioner Cynthia Keim

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Commissioner Richard D. Busto

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Ivelisse Chico-Randazzo  
Town Clerk