

**Sponsored by:** Worthington  
**Introduction Date:** December 12, 2006  
**Public Hearing Dates:** December 12 and 21, 2006  
**Enactment date:** December 21, 2006

**CITY OF MARATHON, FLORIDA  
ORDINANCE 2006-35**

**AN ORDINANCE OF THE CITY OF MARATHON, FLORIDA, (THE "CITY") RELATING TO AD VALOREM TAXATION; PROVIDING FOR AN INCREASED HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE CITY; PROVIDING FOR THE SUBMISSION OF AN ANNUAL APPLICATION AND SUPPORTING DOCUMENTATION TO THE MONROE COUNTY PROPERTY APPRAISER; PROVIDING FOR WAIVER OF EXEMPTION; PROVIDING FOR AN ANNUAL INCREASE IN THE INCOME LIMITATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES AND RESOLUTIONS; PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE; AND AN EFFECTIVE DATE.**

**WHEREAS**, the Florida Constitution provides for an additional \$25,000 homestead exemption for certain qualifying senior citizens, for which the City Council of the City of Marathon (the "City") enacted the necessary enabling legislation on August 9, 2000; and

**WHEREAS**, on November 7, 2006, voters approved an amendment to the Florida Constitution providing for an increase in the aforementioned additional homestead exemption (from \$25,000 to \$50,000) that certain qualifying senior citizens may receive; and

**WHEREAS**, the City Council desires to implement the increase in the homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075, Florida Statutes.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, AS FOLLOWS:**

**Section 1.** For the purposes of this Ordinance, the terms "Household" and "Household Income" shall have the same meanings as ascribed to them in Section 196.075, Florida Statutes, as may be amended from time to time.

**Section 2.** In accordance with Section 6(f), Article VII of the Florida Constitution and Section 196.075, Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within the City and maintains thereon his/her permanent residence that qualifies for and receives a homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose Household Income does not exceed \$20,000 (as adjusted pursuant to Section 6 below) shall be entitled to make application for an additional homestead exemption of \$50,000 ("Increased Additional Exemption"). The Increased Additional Exemption, if granted, shall be applicable to all *ad valorem* tax millage rates levied by the City.

**Section 3.** Every person claiming the Increased Additional Exemption pursuant to this Ordinance must file an application ("Application") with the Monroe County Property Appraiser (the "Property Appraiser"), not later than March 1 of each year for which the Increased Additional Exemption is claimed. The Application shall include a sworn statement of Household Income for all members of the Household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1 of each year every applicant must file supporting documentation ("Documentation") with the Property Appraiser. The Documentation shall include copies of all federal income tax returns, wage and earnings statements, and any other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the Household for the prior year.

**Section 4.** Failure to file the Application and sworn statement by March 1 or failure to file the required Documentation by June 1 of any given year shall constitute a waiver of the Increased Additional Exemption privilege for that year.

**Section 5.** The Increased Additional Exemption shall be available commencing with the year 2007 tax roll.

**Section 6.** Commencing January 1, 2001 and each January 1 thereafter, the \$20,000 annual income limitation in this Ordinance shall be adjusted by the percentage of change in the average cost-of-living index for the calendar year immediately prior to that year. "Index" shall be the average of the monthly consumer-price index figures for the stated period, for the United States as a whole, issued by the United States Department of Labor.

**Section 7.** The City Clerk shall deliver a copy of this Ordinance to the Monroe County Property Appraiser within ten days of the effective date of this Ordinance.

**Section 8.** All ordinances, resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

**Section 9.** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 10.** It is the intention of the City Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the City of Marathon, Florida Code of Ordinances; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 11.** This Ordinance shall be effective upon adoption on second reading.

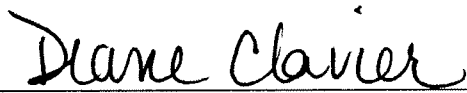
**ENACTED BY THE CITY COUNCIL OF THE CITY OF MARATHON,  
FLORIDA,** this 21<sup>st</sup> day of December 2006.

**THE CITY OF MARATHON, FLORIDA**

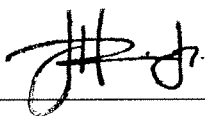
  
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**Christopher M. Bull, Mayor**

AYES: Worthington, Mearns, Pinkus, Tempest, Bull  
NOES: None  
ABSENT: None  
ABSTAIN: None

**ATTEST:**

  
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Diane Clavier  
City Clerk

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE  
AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:**

  
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City Attorney