

**ORDINANCE 24-\_\_\_\_\_**

AN ORDINANCE OF THE COUNTY OF PINELLAS, PROVIDING THAT THE PINELLAS COUNTY CODE BE AMENDED BY REVISING SECTIONS 118-176, 118-177, and 118-180 OF SAID CODE; PROVIDING THAT THE ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER IN THE COUNTY’S UNINCORPORATED AREA BE INCREASED FROM \$25,000 TO \$50,000; CLARIFYING THE DEFINITION OF “MSTU” FOR PURPOSES OF THIS ARTICLE; = REMOVING UNNECESSARY LANGUAGE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in 2005 the Board of County Commissioners of Pinellas County, Florida (“Board”) enacted Article VI of Chapter 118, Pinellas County Code, entitled ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER, pursuant to the specific authority of Section 6(f), Article VII of the Florida Constitution, and Florida Statutes § 196.075; and

WHEREAS, that provision created an additional homestead exemption of \$25,000 applicable to the County’s general unincorporated Municipal Services Taxing Unit (MSTU) millage only, effective for the 2006 tax roll; and

WHEREAS, the Board recognizes the importance of this additional tax relief to its qualifying senior citizens, and wishes to increase the exemption amount to \$50,000 beginning with the 2025 tax roll; and

WHEREAS, the Board finds that this Ordinance serves a proper public purpose;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, that:

SECTION 1. Section 118-176 of the Pinellas County Code is amended to read as follows:

**Sec. 118-176. Definitions.**

The following words, terms and phrases, as used in this article, have the meanings set forth below unless clearly indicated otherwise:

*Board* means the Pinellas County Board of County Commissioners.

*County* means Pinellas County, Florida.

*MSTU* means only the general municipal services taxing unit millage codified in Pinellas County Code Chapter 114, Article X and assessed against all properties located in unincorporated Pinellas County pursuant to F.S. § 125.01(1)(q).

*Department of Revenue* means the State of Florida Department of Revenue.

*Household* means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

*Household income* means the adjusted gross income, as defined in § 62 of the United States Internal Revenue Code, of all members of a household.

*Property appraiser* means the Property Appraiser of Pinellas County, Florida.

*Sixty-five (65) years of age* means a person who has attained the age of 65 prior to January 1 of the tax year for which the additional homestead exemption is sought.

**SECTION 2.** Section 118-177 of the Pinellas County Code is amended to read as follows:

**Sec. 118-177. Entitlement to additional homestead exemption.**

- (a) Any person 65 years of age or older who has the legal or equitable title to real estate located within the unincorporated MSTU and maintains thereon their permanent residence, which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Article VII of the Florida Constitution, and F.S. § 196.031, and whose household income does not exceed \$20,000.00 or such amount as is adjusted pursuant to section 118-178 herein shall be entitled to make application to the Property Appraiser of Pinellas County for an additional homestead exemption of \$50,000.00 as provided in this article.
- (b) The additional homestead exemption, if granted, shall be applicable only to the MSTU millage levied by the county in the unincorporated portions of Pinellas County. Receipt of the additional homestead exemption pursuant to this article shall be subject to the provisions of F.S. §§ 196.131 and 196.161, if applicable.
- (c) The additional homestead exemption provided herein was initially adopted as a \$25,000 exemption for the 2006 tax roll, and shall be available at the increased exemption amount of \$50,000 to qualified persons beginning with the 2025 tax roll, and annually thereafter to the extent permitted by law. The Pinellas County Board of County Commissioners reserves the right to amend and to repeal this article. The household income limitation shall be subject to adjustment as provided in section 118-178.

**SECTION 3.** Section 118-180 of the Pinellas County Code is amended to read as follows:

**Sec. 118-180. Penalties.**

Penalties for claiming an improper additional homestead exemption will conform with the applicable provisions of state law.

**SECTION 4. Severability.** If any Section, Subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such holding will not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

**SECTION 5. Areas Embraced.** This ordinance will be effective in the unincorporated areas of the County.

**SECTION 6. Inclusion in Code.** It is the intention of the Board of County Commissioners that the provisions of this Ordinance become and be made a part of the Pinellas County Code and that the sections of this Ordinance may be renumbered or relettered and the word “ordinance” may be changed to section, article or such other appropriate word or phrase in order to accomplish such

intentions.

**SECTION 7. Filing of Ordinance; Effective Date.** Pursuant to Section 125.66, Florida Statutes, a certified copy of this Ordinance will be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This Ordinance will become effective upon filing of the ordinance with the Department of State.

DRAFT