

ORDINANCE NO. 24- 23

AN ORDINANCE OF THE COUNTY OF PINELLAS RELATED TO AD VALOREM TAX EXEMPTION; AMENDING CHAPTER 118 TO CREATE A NEW ARTICLE VIII; ADDITIONAL HOMESTEAD EXEMPTION FOR QUALIFYING LIVING QUARTERS OF PARENTS OR GRANDPARENTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AREAS EMBRACED; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pinellas County Board of County Commissioners wishes to encourage the provision of housing for senior citizens; and

WHEREAS, Section 193.703, Florida Statutes, and Article VII, section 4(e) of the Florida Constitution authorizes Pinellas County to provide for a reduction in the assessed value of homestead property for qualifying homestead properties; and

WHEREAS, such reduction in the assessed value reduces the ad valorem tax burden for such properties and will encourage investment in construction and reconstruction of residential properties to provide additional housing for family members;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS of Pinellas County, Florida that:

SECTION 1. Chapter 118 of the Pinellas County Code is hereby amended to include a new Article VIII as follows:

ARTICLE VIII. Additional Homestead Exemption for Qualifying Living Quarters of Parents or Grandparents

Section 118-192. Authority and intent.

This article is adopted pursuant to the specific authority of Section 6(f), Art. VII of the Florida Constitution, and F.S. §193.703. It is the intent of the Pinellas County Board of County Commissioners to provide tax relief to eligible property owners, through the reduction in assessed value for eligible homestead property.

Section 118-193. Definitions.

The following words, phrases and terms shall have the meanings set forth below. Except where indicated otherwise, such words, phrases and terms shall have the same meanings attributed to them in the Florida Statutes and the Florida Administrative Code as amended from time to time:

Board means the Pinellas County Board of County Commissioners.

County means Pinellas County, Florida.

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

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

Section 118-194. Reduction in assessed value of homestead property for qualifying living quarters of parents or grandparents of owners of property receiving homestead exemption.

- (a) The assessed value of homestead property may be annually reduced in accordance with the provisions of this ordinance and applicable Florida Statutes, if the property has increased in value resulting from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse and if at least one of the parents or grandparents for whom the living quarters are provided resides thereon and is at least 62 years of age.
- (b) The reduction in assessed value provided by this ordinance shall only apply to construction or reconstruction to an existing homestead that occurred after [*effective date of ordinance*] and is completed prior to January 1 of the year for which the reduction in assessed value is sought.
- (c) The reduction in assessed value shall only apply for taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner. For taxable years the parent or grandparent maintains primary residence in such living quarters they shall not claim a homestead tax exemption or residency-based exemption on other real property.

Section 118-195. Application Required.

- (a) Every person claiming the additional assessed value reduction pursuant to this article must file an application with the Property Appraiser. The applicant's statement shall attest to the accuracy of all documentation provided, and the Property Appraiser shall not grant the exemption without the required documentation.
- (b) At the request of the Property Appraiser, the Board hereby waives the annual requirement for the assessed value reduction pursuant to this article after the initial application is approved and the reduction is granted as provided in Section 193.703 of the Florida Statutes.
- (c) Notwithstanding the above, an application shall be required if the property granted a reduction is sold or otherwise disposed of, if the ownership changes in any manner, if the applicant ceases to use the property as his or her homestead, or if the status of the owner changes so as to change the use of the property qualifying for the reduction pursuant to Section 193.703, Florida Statutes.

- (d) The property owner shall notify the Property Appraiser when the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents.

Section 118-196. Termination.

When the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the construction or reconstruction was substantially completed shall be added back to the assessed value of the property.

Section 118-197. Penalty.

If the owner of homestead property for which such a reduction in assessed value has been granted under this Article is found to have made any willfully false statement in the application for the reduction, the assessed value reduction shall be revoked by the Property Appraiser and a tax lien may be filed pursuant to Section 193.703 of the Florida Statutes.

SECTION 2. Severability and Scrivener's Errors. 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 shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional. Any scrivener's errors unrelated to the substantive application and enforcement of this ordinance may be amended prior to codification.

SECTION 3 Areas Embraced. This ordinance shall be effective in the unincorporated areas of the County.

SECTION 4. Inclusion in Code. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall 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, and that any simple scrivener's errors may be corrected prior to codification.

SECTION 5. Filing of Ordinance; Effective Date. Pursuant to Section 125.66, Florida Statutes, a certified copy of this Ordinance shall 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 shall become effective upon filing of the ordinance with the Department of State.

APPROVED AS TO FORM

By: Derrill McAteer
Office of the County Attorney