

PROPOSED

RESOLUTION NO. 2017-_____

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A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, APPROVING THE REQUEST OF THE BROWARD COUNTY PROPERTY APPRAISER TO WAIVE THE ANNUAL APPLICATION REQUIREMENT FOR A PROPERTY TAX EXEMPTION FOR CERTAIN TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS AND THEIR SURVIVING SPOUSES; DIRECTING THE TRANSMISSION OF A CERTIFIED COPY OF THIS RESOLUTION TO THE BROWARD COUNTY PROPERTY APPRAISER; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to Article VII, Section 6(f)(3), of the Florida Constitution, and as codified in Section 196.102, Florida Statutes, any real estate that is owned and used as a homestead by first responders, or their surviving spouses, where the first responders sustained a total and permanent disability as a result of an injury or injuries in the line of duty, may be exempt from taxation following submission of an exemption application and approval thereof by the property appraiser; and

WHEREAS, Section 196.011(6)(a), Florida Statutes, requires owners of property that received an exemption in the prior year to file a renewal application each year with the property appraiser; and

WHEREAS, Section 196.011(9)(a), Florida Statutes, authorizes a county, following a request of the property appraiser, by a majority vote of its board, to waive the requirement that a renewal application be made annually for exemption of property within the county after an initial application is made and the exemption granted; and

WHEREAS, the requirement to submit annual renewal applications after an initial application has been received and the exemption granted has been previously waived

1 by the Board of County Commissioners ("Board") as authorized in
2 Section 196.011(9)(a), Florida Statutes; and

3 WHEREAS, the Broward County Property Appraiser, following the passage of
4 Section 196.102, Florida Statutes, has requested the Board waive the requirement for
5 an annual renewal application following approval of the exemption for a first responder
6 who has a total and permanent disability, or surviving spouse, as authorized by law; and

7 WHEREAS, the Board has considered the possibility of fraudulent exemption
8 claims in the event of the waiver of the annual renewal application requirement, and has
9 determined that the possibility should not prevent the requested action, NOW,
10 THEREFORE,

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12 BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF
13 BROWARD COUNTY, FLORIDA:

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15 Section 1. The Board, pursuant to Section 197.011(9)(a), Florida Statutes,
16 hereby waives the annual renewal application requirement for first responders who
17 sustained a total and permanent disability as a result of an injury or injuries in the line of
18 duty, or their surviving spouses, after an initial application is received and the exemption
19 is granted pursuant to Section 196.102, Florida Statutes.

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21 Section 2. A certified copy of this Resolution shall be transmitted to the
22 Broward County Property Appraiser.

1 Section 3. SEVERABILITY.

2 If any portion of this Resolution is determined by any Court to be invalid, the
3 invalid portion shall be stricken, and such striking shall not affect the validity of the
4 remainder of this Resolution. If any Court determines that this Resolution, or any
5 portion hereof, cannot be legally applied to any individual(s), group(s), entity(ies),
6 property(ies), or circumstance(s), such determination shall not affect the applicability
7 hereof to any other individual, group, entity, property, or circumstance.

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9 Section 4. EFFECTIVE DATE.

10 This Resolution shall become effective upon adoption.

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13 ADOPTED this _____ day of _____, 2017.

14
15 Approved as to form and legal sufficiency:
16 Andrew J. Meyers, County Attorney

17 By /s/ Sharon V. Thorsen 10/25/17
18 Sharon V. Thorsen (date)
19 Senior Assistant County Attorney

PROPOSED

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22 SVT:dmv
23 10/25/17
24 Waive Annual Tax Exemption Application
17-008 & 17-102