



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## New Business - Miscellaneous

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J.4.

8/6/2024

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### **Subject:**

Letter to Palm Bay re: Low-income Senior Citizen Additional Homestead Tax Exemption

### **Fiscal Impact:**

None

### **Dept/Office:**

D3 Commission Office

### **Requested Action:**

Approve the attached letter to be sent to the City of Palm Bay,by the Board.

### **Summary Explanation and Background:**

Article VII Section 6(d) of the Florida Constitution and Florida State Statute Section 196.075(2) authorize counties and municipalities to enact an additional homestead tax exemption for citizens 65 and older that meet certain qualifying criteria. The City of Palm Bay does not offer this exemption and is proposing a tax increase.

Brevard County enacted an ordinance implementing this exemption in 2007. According to the Property Appraiser's website, 11 of the 16 municipalities in the county have also enacted this exemption.

### **Clerk to the Board Instructions:**



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Kimberly.Powell@brevardclerk.us

August 7, 2024

**M E M O R A N D U M**

**TO:** Commissioner John Tobia, District 3

**RE:** Item J.4., Letter to Palm Bay for Low-Income Senior Citizen Additional Homestead Tax Exemption

The Board of County Commissioners, in regular session on August 6, 2024, approved and authorized the Chair to sign the Letter to send to the City of Palm Bay for low-income senior citizen additional Homestead tax Exemption. Enclosed is a copy of the letter.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

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Encl. (1)

cc: Each Commissioner



## BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

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Rita Pritchett  
Commissioner, District 1

Tom Goodson  
Commissioner, District 2

John Tobia  
Commissioner, District 3

Rob Feltner  
Vice-Chair, District 4

Jason Steele  
Chair, District 5

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August 6, 2024

Mayor Rob Medina  
120 Malabar Road  
Palm Bay, FL 32907

### **RE: Low Income Senior Citizen Property Tax Exemption**

Dear Mayor Medina,

Article VII Section 6(d) of the Florida Constitution and Florida State Statute Section 196.075(2)(a) and (b) grant county and municipal governments the authority to enact an additional homestead exemption for low-income citizens over the age of 65 that meet certain criteria. This exemption can be up to \$50,000 under subsection (a) or up to the assessed value of the property under subsection (b). To be considered low-income under this statute the senior has to have an annual household income of less than \$36,614 for 2024.

Senior citizens in our community, especially low-income seniors, are a vulnerable population with limited opportunities to improve their financial outlook. Brevard County and 11 cities within the County have enacted this additional exemption. Unfortunately, Palm Bay is not one of these municipalities. Currently, the City of Palm Bay is proposing a 2.6% tax increase.

Brevard County has offered this exemption since 2007. The Board of County Commissioners urges the City of Palm Bay to enact an ordinance implementing the low-income

senior citizen additional homestead exemption. These exemptions will help to mitigate potentially disastrous consequences of the proposed tax increases.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason Steele", is positioned above a horizontal line.

Jason Steele, Chair

As ratified by the Brevard County Board of County Commissioners

Cc:

Donny Felix, Deputy Mayor

Kenny Johnson, Councilman