

Chapter 42 TAXATION¹

ARTICLE I. IN GENERAL

Secs. 42-1—42-20. Reserved.

ARTICLE II. PUBLIC SERVICE (UTILITY) TAX

Sec. 42-21. Imposition of tax.

- (a) In accordance with F.S. § 166.231, in addition to all other taxes of every kind now imposed, there is hereby levied by the town on each and every purchase in the town a tax on payments received by the sellers of the following goods and services:
- (1) At a rate of ten percent: Electricity.
 - (2) At a rate of five percent:
 - a. Metered or bottled gas (natural liquefied gas or manufactured);
 - b. Water.
 - (3) At a rate of \$0.04 per gallon:
 - a. Fuel oil;
 - b. Kerosene.
- (b) The purchase of liquid petroleum products, commonly referred to as "kerosene" or "fuel oil" is hereby found and determined to be competitive and thus taxed by this subchapter. The purchase of natural gas or fuel oil by a public or private utility, either for resale or for use as fuel in the generation of electricity, or the purchase of fuel oil or kerosene for use as an aircraft engine fuel or propellant, or for use in internal combustion engines, is exempt from taxation imposed by this section.

(Code 1996, § 42-81; Ord. No. 176, § 1, 8-22-1995; Ord. No. 192, § 1, 9-23-1997; Ord. No. 214, § 1, 7-23-2002)

Sec. 42-22. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Purchase means every act or transaction whereby possession of, utilization of, or control over each of the taxable goods or services described herein, becomes vested in the purchaser within the corporate limits of the town for which payment is made pursuant to a duty and obligations therefor.

¹State law reference(s)—Municipal Home Rule Powers Act, F.S. ch. 166; taxation, F.S. § 166.201 et seq.

Purchaser means every person legally liable for the payment of taxable goods or services rendered to him, by a seller.

Seller means every person rendering taxable goods or services to any purchaser thereof.

(Code 1996, § 42-82; Ord. No. 176, § 2, 8-22-1995)

Sec. 42-23. Conditions; collection; fees and records required.

- (a) The tax shall be levied only upon purchases in the town on the payments received by the seller of the taxable goods and services from the purchaser for the purchase of such goods or service within the town. Services comparable with those enumerated above shall be taxed on a comparable base at the same rates.
- (b) When the seller, in accordance with its rules and regulations, renders a bill to the purchaser for purchases made during the period of time to which the bill is applicable, the amount of this tax shown on the bill shall be exclusive of other governmental charges and taxes, shown on any such purchases, for the total amount.
- (c) The seller shall render to each purchaser bills covering all such purchases made, which shall show the amount of this tax as a separate item on each bill and which amount shall become due and payable to the town whenever such bill becomes due and payable under the rules and regulations of the seller, provided and to the extent that such bills are subsequently paid.
- (d) The purchaser is required to pay the public utility tax to the seller, as agent for the town, at the time of the payment of each such bill. The seller is required to collect the public utility tax from such purchaser at the time of the payment of each such bill and to remit the same to the town pursuant to this section.
- (e) Revenues derived from this tax shall be deposited with the general funds of the town and used with other general funds for such purposes as may be set forth in the annual operating budget.
- (f) For the purpose of compensating the seller of services, the seller shall be allowed one percent of the amount of the tax collected and due to the town in the form of a deduction from the amount collected for remittance. The deduction is allowed as compensation for keeping of records and collection and remittance of the tax.
- (g) Every seller is hereby required to execute and file not later than the 20th day of each month, at the town administrator's office, a statement setting forth the amount of this tax to which the town became entitled under this section on account of bills paid by purchasers during the preceding fiscal month. Annual adjustments will be made at the anniversary of this agreement and any funds due to the town will be made at that time.
- (h) Every seller is required to establish and maintain appropriate accounts and records in such manner as to enable the town to ascertain from such records the amount due to the town pursuant to this section. Such books and records shall be open to the inspection of the town administrator, or her designee, upon 60 days' notice to the seller in accordance with F.S. § 166.234 at the location where such records are maintained by the seller.

(Code 1996, § 42-83; Ord. No. 176, § 3, 8-22-1995)

Secs. 42-24—42-29. Reserved.

ARTICLE III. ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER

Sec. 42-30. Purpose; applicability.

The purpose of this article is to provide an additional homestead exemption for persons 65 years of age and older in accordance with the requirements of F.S. § 196.075. This exemption applies only to taxes levied by the town, including dependent special districts and municipal service taxing units, if any.

(Ord. No. 307 , § 2, 11-29-2021)

Sec. 42-31. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

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 section 62 of the United States Internal Revenue Code, of all members of a household.

Property appraiser means the Palm Beach County Property Appraiser.

(Ord. No. 307 , § 2, 11-29-2021)

Sec. 42-32. Exemption.

(a) *Qualifications.* Pursuant to F.S. § 196.075, an additional homestead exemption is hereby authorized for any person who:

- (1) Has the legal or equitable title to real estate;
- (2) Maintains thereon the permanent residence of the owner;
- (3) Is 65 years or older; and
- (4) Whose household income does not exceed \$31,100.00, as adjusted in subsection (e) below.

(b) *Exemption amount.* The amount of the additional homestead exemption is \$25,000.00.

(c) *Annual adjustment of household income limitation.* For purposes of determining household income, \$31,100.00 shall be calculated in accordance with F.S. § 196.075(3) and shall have been adjusted annually. The calculation of household income shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(Ord. No. 307 , § 2, 11-29-2021)

Sec. 42-33. Process to claim [additional homestead](#) exemption.

(a) *Initial request.* A taxpayer who wants to claim the additional exemption for the first time is required to submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.

(b) *Annual request.* The taxpayer claiming the exemption is required to submit annually to the property appraiser, not later than May 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.

(c) *Supporting documentation.* The initial and annual requests must also include any supporting documentation required by the Department of Revenue and property appraiser. The property appraiser may not grant the exemption if the required documentation requested is not provided.

(Ord. No. 307 , § 2, 11-29-2021)

Sec. 42-34. Property held jointly with right of survivorship.

If title to the subject property is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

(Ord. No. 307 , § 2, 11-29-2021)