

**SOUTH BROWARD DRAINAGE DISTRICT
RESOLUTION NO. 2013-02**

RESOLUTION OF THE SOUTH BROWARD DRAINAGE DISTRICT PROVIDING FOR AN EXEMPTION, BEGINNING WITH THE 2013 TAX YEAR, FROM THE PAYMENT OF THE DISTRICT'S ANNUAL TAX FOR REAL ESTATE THAT IS USED AND OWNED AS A HOMESTEAD BY A VETERAN WHO WAS HONORABLY DISCHARGED WITH A SERVICE CONNECTED TOTAL AND PERMANENT DISABILITY, THEIR ELIGIBLE SURVIVING SPOUSE AND THE SURVIVING SPOUSE OF A FIRST RESPONDER, AS DEFINED IN SECTION 196.081 (6)(c)1, FLORIDA STATUTES, WHO DIED IN THE LINE OF DUTY WHILE EMPLOYED AS A FIRST RESPONDER BY THE STATE OR ANY POLITICAL SUBDIVISION OF THE STATE WHO QUALIFY FOR AND RECEIVE AN EXEMPTION FROM TAXATION FROM THE BROWARD COUNTY PROPERTY APPRAISER PURSUANT TO SECTION 196.081, FLORIDA STATUTES; PROVIDING FOR AN EXEMPTION, BEGINNING WITH THE 2013 TAX YEAR, FROM THE PAYMENT OF THE DISTRICT'S ANNUAL TAX FOR REAL ESTATE THAT IS USED AND OWNED AS A HOMESTEAD BY AN EX-SERVICEMEMBER WHO HAS BEEN HONORABLY DISCHARGED WITH A SERVICE-CONNECTED TOTAL DISABILITY AND REQUIRES SPECIALLY ADAPTED HOUSING AND IS REQUIRED TO USE A WHEELCHAIR FOR HIS OR HER TRANSPORTATION AND THEIR ELIGIBLE SURVIVING SPOUSE WHO QUALIFY FOR AND RECEIVE AN EXEMPTION FROM TAXATION FROM THE BROWARD COUNTY PROPERTY APPRAISER PURSUANT TO SECTION 196.091, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the South Broward Drainage District, hereinafter referred to as "District", is a political subdivision of the State of Florida charged with the responsibility of effecting drainage, flood protection, and water management within its geographical boundaries; and

WHEREAS, the District, is committed to protecting its residents and properties against flooding, improving water quality, and providing effective water management for southwest Broward County; and

WHEREAS, the District's boundaries encompass approximately 72.8 square miles and encompasses portions of five municipalities as follows: City of Miramar; City of Pembroke Pines; City of Hollywood; Town of Davie; and the Town of Southwest Ranches; and

WHEREAS, the District's levies and imposes an annual tax on all assessable real estate within the District for the purposes as provided for in the District Charter, to wit: Chapter 98-524, Laws of Florida, as amended; and

WHEREAS, Section 41 of the District's Charter authorizes the District to levy an annual tax on all lands within the District; and

WHEREAS, Section 41 of the District's Charter does not require the District to levy its annual tax on all lands within the District; and

WHEREAS, Section 196.081, Florida Statutes provides for an exemption of certain real estate from taxation which is used and owned by certain totally and permanently disabled veterans, their eligible

surviving spouse and the surviving spouse of a first responder, as defined in section 196.081(6) (c) 1., Florida Statutes who died in the line of duty while employed as a first responder by the state or any political subdivision of the state; and

WHEREAS, Section 196.091, Florida Statutes provides for an exemption of certain homestead real estate from taxation which is used and owned by certain totally disabled veterans who require specially adapted housing and are required to use a wheelchair for his or her transportation and their eligible surviving spouses; and

WHEREAS, District wishes to provide an exemption from the District's annual tax on homestead real estate that is used and owned by totally and permanently disabled veterans, their eligible surviving spouse and the surviving spouse of a first responder who qualify for and receive an exemption from the Broward County Property Appraiser from taxation pursuant to Section 196.081, Florida Statutes; and

WHEREAS, District wishes to provide an exemption from the District's annual tax on homestead real estate used and owned by totally disabled veterans and their eligible surviving spouse who qualify for and receive an exemption from the Broward County Property Appraiser from taxation pursuant to Section 196.091, Florida Statutes; and

WHEREAS, in order to qualify for the exemption provided by this Resolution 2013-02, the veteran or eligible surviving spouse must meet the requirements stated in Sections 196.081 or 196.091 Florida Statutes; and

WHEREAS, homestead real estate within the District's jurisdictional boundaries that qualifies for and receives a tax exemption under Sections 196.081 or 196.091, Florida Statutes as determined by the Broward County Property Appraiser's Office should automatically qualify for an exemption from the District's annual tax; and

WHEREAS, a public hearing was held at 8:00 A.M. on Thursday, April 25, 2013 at the offices of the South Broward Drainage District located at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331 for the purpose of approving an exemption from the District's annual tax for homestead real estate used and owned by certain totally and permanently disabled veterans, their eligible surviving spouse and the surviving spouse of a first responder who qualify for and receive an exemption from taxation pursuant to Section 196.081, Florida Statutes. and for the purpose of approving an exemption from the District's annual tax for homestead real estate used and owned by certain totally disabled veterans and their eligible surviving spouse who qualify for and receive an exemption from taxation pursuant to Section 196.091, Florida Statutes;

NOW THEREFORE, be it resolved by the Board of Commissioners of the South Broward Drainage District in meeting assembled that:

1. The recitals set forth above are true and correct and are incorporated herein as if set forth verbatim.

2. The District has determined that beginning with the 2013 tax year, it is fair and reasonable not to impose its annual tax upon homestead real estate used and owned by certain totally and permanently disabled veterans, their eligible surviving spouse and the surviving spouse of a first responder who qualify for and receive an exemption from taxation pursuant to Section 196.081, Florida Statutes.

3. The District has determined that beginning with the 2013 tax year, it is fair and reasonable not to impose its annual tax upon homestead real estate used and owned by certain totally disabled veterans and their eligible surviving spouse who qualify for and receive an exemption from taxation pursuant to Section

196.091, Florida Statutes.

4. The District, beginning with the 2013 tax year, hereby exempts from payment of its annual tax, homestead real estate used and owned by totally and permanently disabled veterans, their eligible surviving spouse and the surviving spouse of a first responder who qualify for and receive an exemption from taxation from the Broward County Property Appraiser pursuant to Section 196.081, Florida Statutes.

5. The District, beginning with the 2013 tax year, hereby exempts from payment of its annual tax, homestead real estate used and owned by totally disabled veterans and their eligible surviving spouse who qualify for and receive an exemption from taxation from the Broward County Property Appraiser pursuant to Section 196.091, Florida Statutes.

6. The District Director and the District Attorney are authorized to and shall notify and direct the Broward County Property Appraiser to exempt from the District's annual tax, beginning with the 2013 tax year, all homestead real estate used and owned by disabled veterans and their eligible surviving spouse who have been granted the exemptions provided by either Section 196.081 or section 196.091, Florida Statutes by the Broward County Property Appraiser.

7. The District Director and the District Attorney are authorized to and shall notify and direct the Broward County Property Appraiser to exempt from the District's annual tax, beginning with the 2013 tax year, all homestead real estate used and owned by the surviving spouse of a first responder who has been granted the exemption provided by Section 196.081 Florida Statutes by the Broward County Property Appraiser.

8. The exemption granted by this Resolution 2013-02 shall expire when and if the Broward County Property Appraiser determines that the exempt homestead real estate is no longer eligible for the exemption authorized by this Resolution 2013-02.

9. The District Director or the District Attorney shall deliver a copy of this Resolution 2013-02 to the Broward County Property Appraiser.

10. The District Board of Commissioners reserve the right to rescind or modify this Resolution 2013-02 by subsequent District Resolution approved and adopted by the District Board of Commissioners.

11. If any one or more of the covenants, agreements or provisions of this Resolution 2013-02, shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be separate from the remaining covenants, agreements or provisions and shall in no way affect the validity of all other provisions of this Resolution 2013-02.

12. This Resolution shall take effect immediately upon its adoption. In witness whereof, The Chairperson of the Board of Commissioners of the SOUTH BROWARD DRAINAGE DISTRICT has hereunto set his hand and the Secretary of the Board of Commissioners of the SOUTH BROWARD DRAINAGE DISTRICT has caused to be set its seal.

ADOPTED AND DATED this 25th day of April, 2013.

SOUTH BROWARD DRAINAGE DISTRICT

By: [Signature]
Scott Hodges, Chairperson



(SEAL)

Attest:

[Signature]
Robert E. Goggin, IV, Secretary

STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

The foregoing Resolution N^o 2013-02 was acknowledged before me this 25th day of April, 2013 by SCOTT HODGES and ROBERT E. GOGGIN, IV, as Chairperson and Secretary, respectively of the SOUTH BROWARD DRAINAGE DISTRICT, a political subdivision of the State of Florida, on behalf of SOUTH BROWARD DRAINAGE DISTRICT. They are personally known to me.

WITNESS my hand and official seal in the county and state last aforesaid this 25th day of April, 2013.

(NOTARY SEAL OR STAMP) [Signature]
Notary Public - State of Florida at Large

