

ORDINANCE NO. 92-18

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, AMENDING ST. JOHNS COUNTY ORDINANCE 88-27, AS AMENDED, WHICH AMENDS ORDINANCES 86-62 AND 85-72 (PERTAINING TO THE TOURIST DEVELOPMENT TAX), AND WHICH IS THE ORDINANCE DELETING THE REQUIREMENT THAT THE TOURIST DEVELOPMENT TAX BE REMITTED TO THE DEPARTMENT OF REVENUE AND REQUIRING INSTEAD THAT IT BE REMITTED DIRECTLY TO THE ST. JOHNS COUNTY TAX COLLECTOR; PROVIDING RULES AND REGULATIONS PERTAINING TO PERSONS COLLECTING THE TAX AND DUTIES AND POWERS TO THE ST. JOHNS COUNTY TAX COLLECTOR AND CLERK OF THE CIRCUIT COURT; THIS AMENDMENT SPECIFIES THE ENFORCEMENT POWERS OF THE CLERK OF THE CIRCUIT COURT TO COLLECT DELINQUENT TAXES TOGETHER WITH INTEREST AND PENALTIES; AND PROVIDES AN EFFECTIVE DATE.

WHEREAS, St. Johns County has elected to assume the responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payment of delinquent tourist development taxes, as authorized by Section 125.0104(10)(c), F.S.; and

WHEREAS, Section 125.0104(10)(c), F.S., authorizes a county to use any power granted by such section to the Department of Revenue to determine the amount of tourist development tax, penalties and interest to be paid by each dealer, and to enforce payment of such tax, penalties and interest.

WHEREAS, on January 8, 1992, the Attorney General of the State of Florida determined that the St. Johns County Clerk of Courts can be delegated the authority to collect tourist development taxes by the governing board of the county pursuant to Section 125.0104, F.S., and that such powers can include the authorization to collect delinquent taxes in the manner used by the Department of Revenue.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

SECTION ONE.

Subparagraph (i)(4) of Section Two of St. Johns County Ordinance 88-27 is deleted, and the following is added and substituted in its stead:

"(i)(4) In addition to criminal sanctions, when any tax becomes delinquent or if the Clerk believes that the collection of any tax or any amount of tax required to be collected and paid to the St. Johns County Tax Collector will be jeopardized by delay, it shall be the duty of the Clerk to collect the tax due or estimated to be due, together with applicable interest and penalties, and the costs of collection authorized pursuant to Rule 12A-1.090 of the Florida Administrative Code, as amended from time to time. The Clerk may collect delinquent taxes, penalties, and interest in the manner used by the Department of Revenue pursuant to Section 212.10(3) of the Florida Statutes (1991), as amended from time to time, and Rule 12A-1.090 of the Florida Administrative Code, as amended from time to time. In exercising such powers, the Clerk shall follow the provisions of Section 212.10(3) of the Florida Statutes (1991), as amended from time to time, and Rule 12A-1.090, of the Florida Administrative Code, as amended from time to time,

except that the phrase "Department of Revenue" or "department" shall be read as "St. Johns County Clerk of Courts," the word "chapter" or "Chapter 212, F.S." shall be read as "St. Johns County Ordinances 86-62, 86-72, and 88-27, as each is amended," and the word "state" shall be read as "county" when the context implies or admits."

SECTION TWO: EFFECTIVE DATE

This ordinance shall take effect on N/A, 1992, or upon receipt of official acknowledgement by the Office of the Department of State, to the Clerk of the Board of County Commissioners of St. Johns County, Florida that same has been filed, whichever event is later. A certified copy hereof shall also be furnished by the Clerk of the Court to the State of Florida, Department of Revenue.

PASSED by the Board of County Commissioners of St. Johns County, State of Florida, this 9th day of June, 1992.

Effective Date:
June 19, 1992

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

BY: J. I. Bell
Its Chairman

ATTEST: Carl "Bud" Markel, Clerk
BY: Carl "Bud" Markel
Clerk

The St. Augustine Record

PUBLISHED EVERY AFTERNOON MONDAY THROUGH FRIDAY, SATURDAY AND SUNDAY MORNING
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA,
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared _____
SHERRY L. RAUCH

_____ who on oath says that she is
ACCOUNTING CLERK

_____ of the St. Augustine Record, a
daily newspaper published at St. Augustine in St. Johns County, Florida: that

the attached copy of advertisement, being a _____
NOTICE OF INTENT

_____ in the matter of _____
MEETING ON JUNE 9, 1992

_____ in the _____ Court,

was published in said newspaper in the issues of _____
May 15, 1992

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in said St. Johns County, Florida, and that the said newspaper has heretofore been continuously published in said St. Johns County, Florida, each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing the advertisement for publication in the said newspaper.

Sherrie L. Rauch
SUSAN HUNT MILLS

Sworn to and subscribed before me _____
this _____ 15th _____ day of _____ May

A.D. 19 _____ 92

Susan Hunt Mills
(SEAL) Notary Public



SUSAN HUNT MILLS
MY COMMISSION # CC 177599 EXPIRES
February 3, 1996
BONDED THRU TROY FAIR INSURANCE, INC.

NOTICE OF INTENT
TO CONSIDER
ENACTMENT OF ORDINANCE
NOTICE IS HEREBY GIVEN
THAT THE BOARD OF COUNTY
COMMISSIONERS OF ST.
JOHNS COUNTY, FLORIDA,
AT ITS REGULAR MEETING
ON TUESDAY, JUNE 9, 1992 AT
9:00 A.M. IN THE COUNTY AU-
DITORIUM, COUNTY ADMIN-
ISTRATION BUILDING, 4020
LEWIS SPEEDWAY (COUNTY
ROAD 16-A) AND U.S. #1
NORTH, ST. AUGUSTINE,
FLORIDA, WILL HOLD A PUB-
LIC HEARING TO CONSIDER
THE PASSAGE OF THE FOL-
LOWING ORDINANCE:

AN ORDINANCE OF ST.
JOHNS COUNTY, FLORIDA,
AMENDING ST. JOHNS COUN-
TY ORDINANCE 88-27, AS
AMENDED, WHICH AMENDS
ORDINANCES 86-62 AND 85-72
(PERTAINING TO THE TOUR-
IST DEVELOPMENT TAX),
AND WHICH IS THE ORDI-
NANCE DELETING THE RE-
QUIREMENT THAT THE
TOURIST DEVELOPMENT
TAX BE REMITTED TO THE
DEPARTMENT OF REVENUE
AND REQUIRING INSTEAD
THAT IT BE REMITTED DI-
RECTLY TO THE ST. JOHNS
COUNTY TAX COLLECTOR;
PROVIDING RULES AND
REGULATIONS PERTAINING
TO PERSONS COLLECTING
THE TAX AND DUTIES AND
POWERS TO THE ST. JOHNS
COUNTY TAX COLLECTOR
AND CLERK OF THE CIRCUIT
COURT; THIS AMENDMENT
SPECIFIES THE ENFORCE-
MENT POWERS OF THE
CLERK OF THE CIRCUIT
COURT TO COLLECT DELIN-
QUENT TAXES TOGETHER
WITH INTEREST AND PEN-
ALTIES; AND PROVIDES AN
EFFECTIVE DATE.

The proposed Ordinance is
on file in the office of the Clerk
of the Circuit Court, St. Johns
County, Florida, St. Johns Coun-
ty Administration Building,
Lewis Speedway, and may be
examined by parties interested
prior to said public hearing.
All parties having any inter-
est in said Ordinance will be af-
forded an opportunity to be
heard at the public hearing.
If a person decides to appeal
any decision made by the Board
of County Commissioners with
respect to any matter consid-
ered at the meeting or hearing,
he will need a record of the pro-
ceedings, and for such purposes
he may need to ensure that a
verbatim record of the proceed-
ings is made, which record in-
cludes the testimony and evi-
dence upon which the appeal is
to be based.

BOARD OF COUNTY
COMMISSIONERS OF ST.
JOHNS COUNTY, FLORIDA
CARL "BUD" MARKEL,
Its Clerk
By Patricia DeGrande
Deputy Clerk
L234 May 15, 1992



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State
DIVISION OF ELECTIONS
Room 2002, The Capitol, Tallahassee, Florida 32399-0250
(904) 488-8427

RECEIVED

'92 JUN 19 AM 11:45

Carl Markel

June 15, 1992

Honorable Carl "Bud" Markel
Clerk of the Circuit Court
St. Johns County Courthouse
Post Office Drawer 300
St. Augustine, Florida 32085-0300

Attention: Yvonne Carter, Deputy Clerk

Dear Mr. Markel:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your letter of June 10, 1992 and certified copies of St. Johns County Ordinance No's. 92-18, and 92-19, which were received and filed in this office on June 15, 1992.

Sincerely,

Liz Cloud

Liz Cloud, Chief
Bureau of Administrative Code

LC/mb