

ORDINANCE NO. 99-59

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, PROVIDING FOR THE EXERCISE OF COUNTY POWERS; AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000; PROVIDING THAT SAID ADDITIONAL HOMESTEAD EXEMPTION SHALL BE AVAILABLE TO ANY PERSON WHO HAS LEGAL OR EQUITABLE TITLE TO REAL ESTATE AND WHOSE PERMANENT RESIDENCE IS MAINTAINED THEREON; PROVIDING THAT SAID PERSON HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS OR OLDER; PROVIDING THAT SAID PERSON'S HOUSEHOLD INCOME DOES NOT EXCEED \$20,000 AS DEFINED; PROVIDING FOR ADJUSTMENTS; PROVIDING DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

Whereas, Article VII, Section 6(f) of the Florida Constitution authorizes the State Legislature to enact a general law allowing local governments, for the purpose of their respective tax levies, to grant an additional homestead exemption; and

Whereas, said Constitutional Amendment provides that the additional homestead exemption shall not exceed \$25,000; that it would apply to persons having legal or equitable title to real estate and whose permanent residence is maintained thereon; who are 65 years old or older and whose household income does not exceed \$20,000; and

Whereas, the State Legislature enacted Chapter 99-341, Laws of Florida, creating Section 196.075, Florida Statutes, implementing Article VII, Section 6 (f), Florida Constitution, effective July 1, 1999; and

Whereas, the County may provide for an additional homestead exemption within the provisions and limitations of Article VII, Section 6(f), Florida Constitution, Chapter 99-341, Laws of Florida, and Section 196.075, Florida Statutes; and

Whereas, said additional homestead exemption should be in the form of an ordinance and should be filed with the St. Johns County Property Appraiser no later than December 1, 1999, to be effective in the 2000 tax year; now, therefore,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Commencing January 1, 2000 and annually thereafter, pursuant to Article VII, Section 6 (f), Florida Constitution and Section 196.075, Florida Statutes, an additional homestead exemption of \$25,000 is hereby authorized for any person who has the legal or equitable title to real estate in St. Johns County, Florida and whose permanent residence is maintained thereon, who has attained the age of 65 or older, and whose household income, as defined below, does not exceed \$20,000 or the amount determined by annual adjustment as stated in Section 3 below. This exemption shall apply only to taxes levied by St. Johns County, Florida.

Section 2. Definitions. As used in this ordinance, the following terms shall have the following meanings:

- a) "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.
- b) "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.

Section 3. Annual adjustment to household income. Beginning January 1, 2001, the \$20,000 household income limitation 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 to 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.

Section 4. Annual filing of household income statement. Any taxpayer claiming the additional homestead exemption must submit annually, not later than March 1 of each year, to the Property Appraiser, a sworn statement of household income. Such statement shall be on a form and under rules prescribed by the Florida Department of Revenue. In addition, other supporting documentation may be required as specified by the Property Appraiser.

Section 5. This ordinance shall take effect immediately upon the receipt of the official acknowledgment from the Department of the State of the State of Florida that this Ordinance has been filed with said office.

PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, State of Florida, this 12 day of October, 1999.

BOARD OF COUNTY COMMISSIONERS OF
ST. JOHNS COUNTY, FLORIDA

BY: Marc A. Juelson
Its Chair

ATTEST: CHERYL STRICKLAND

BY: Cheryl Strickland
Clerk

Adopted regular meeting 10-12-99

Effective: (October) 18, 1999



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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 Linda Y. Murray who on oath says that she is an 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 PUBLIC HEARING

in the matter of

HOMESTEAD EXEMPTION ORDINANCE

in the Court, was published in said newspaper in the issues of

OCTOBER 1, 1999

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 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, for a period of one year preceding the first publication of the 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.

Sworn to and subscribed before me this 4TH day of OCTOBER 1999,

by Linda Y. Murray who is personally known to me or who has produced PERSONALLY KNOWN as identification.

Zoe Ann Moss MY COMMISSION # CG641814 EXPIRES August 22, 2001 BONDED THRU TROY FAIR INSURANCE, INC. (Seal)

Zoe Ann Moss

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NOTICE OF PUBLIC HEARING BY THE ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS. NOTICE IS HEREBY GIVEN that the Board of County Commissioners of St. Johns County, Florida, will hold a public hearing at a regular meeting on Tuesday, October 12, 1999 at 9:00 AM in the County Auditorium at the County Administration Complex at 4020 Lewis Speedway (County Road 16A) and U.S. 1 North, St. Augustine, Florida, to consider adoption of the following ordinance: AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, PROVIDING FOR THE EXERCISE OF COUNTY POWERS AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000; PROVIDING THAT SAID ADDITIONAL HOMESTEAD EXEMPTION SHALL BE AVAILABLE TO ANY PERSON WHO HAS LEGAL OR EQUITABLE TITLE TO REAL ESTATE AND WHOSE PERMANENT RESIDENCE IS MAINTAINED THEREON; PROVIDING THAT SAID PERSON HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS OR OLDER; PROVIDING THAT SAID PERSON'S HOUSEHOLD INCOME DOES NOT EXCEED \$20,000 AS DEFINED; PROVIDING FOR ADJUSTMENTS; PROVIDING DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE. The proposed ordinance is on file in the office of the Clerk of the Board of County Commissioners at the St. Johns County Administration Complex, 4020 Lewis Speedway, CR 16A and U.S. #1, St. Augustine, Florida; and may be examined by parties interested prior to the public hearing. Interested parties may appear at the public hearing and be heard with respect to the proposed ordinance. If a person desires to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the public hearing, he/she will need a record of the proceedings, and for such purposes he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. NOTICE TO PERSONS NEEDING SPECIAL ACCOMMODATIONS AND TO ALL HEARING IMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in the proceedings should contact ADA Coordinator at (804) 823-2501 at the County Administration Building, 4020 Lewis Speedway, St. Augustine, FL 32095. For hearing impaired individuals, Telecommunication Device for the Deaf (TDD): Florida Relay Service: 1-800-955-8770; no later than 8 days prior to the date of the hearing. BOARD OF COUNTY COMMISSIONERS ST. JOHNS COUNTY, FLORIDA C. CHERYL STRICKLAND, CLERK By: Patricia DeGrande, Deputy Clerk L1041A, Oct. 11, 1999