

ORDINANCE NO. 07- 20

**AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, PROVIDING FOR THE EXERCISE OF COUNTY POWERS; AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF UP TO \$50,000; 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 FOR DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR REPEAL OF ANY INCONSISTENT AND/OR CONFLICTING ORDINANCE, SPECIFICALLY INCLUDING COUNTY ORDINANCE 99-59; PROVIDING FOR AN EXCEPTION TO THE REPEAL PROVISION; PROVIDING SEVERABILITY; PROVIDING FOR A DELIVERY DATE; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Section (6), of Article VII of the State of Florida Constitution authorizes the State of Florida 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, the registered voters of the State of Florida, on November 7, 2006, approved an amendment to Section 6(f), of Article VII of the State of Florida Constitution, which in effect provides that the additional homestead exemption shall not exceed \$50,000.00 (fifty thousand dollars) to persons having legal or equitable title to real estate, and whose permanent residence is maintained thereon, and who are 65 (sixty-five) years or older, and whose household income does not exceed \$20,000.00 (twenty thousand dollars); and

WHEREAS, the voter-approved Constitutional amendment to Section 6(f), of Article VII of the State of Florida Constitution noted an effective date of January 1, 2007; and

WHEREAS, the voter-approved Constitutional amendment to Section 6(f) of Article VII of the State of Florida Constitution required enabling legislation be approved and enacted by the State of Florida legislature; and

**WHEREAS**, the State of Florida legislature has approved and enacted enabling legislation to Section 6(f), or Article VII of the State of Florida Constitution; and

**WHEREAS**, the enabling legislation referencing the amendment to Section 6(f) Article VII of the Florida Constitution is contained in Section 196.075, Florida Statutes; and

**WHEREAS**, under the enabling legislation, the County may provide for an additional homestead exemption with the provisions and limitations of Section 6(f), of Article VII of the Florida Constitution, 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 June 1, 2007, to be effective in the 2007 tax year.

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

**Section 1. Effect of Recitals.**

The above recitals are incorporated by reference into the body of this Ordinance, and such recitals are adopted as Findings of Fact.

**Section 2. Additional Homestead Exemption.**

Commencing on January 1, 2007, and annually thereafter, pursuant to Section 6(f), of Article VII of the Florida Constitution, and Section 196.075, Florida Statutes, an additional homestead exemption of \$50,000.00 (fifty thousand dollars) is hereby authorized for any person who has legal or equitable title to real estate in St. Johns County, Florida, and whose permanent residence in maintained thereon, who has attained the age of 65 (sixty-five) or older, and whose household income, as defined below, does not exceed \$20,000.00 (twenty-thousand dollars), or the amount determined by annual adjustment, as stated elsewhere in this Ordinance. This exemption shall apply only to taxes levied by St. Johns County, Florida.

### **Section 3. 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 4. Annual Adjustment to Household Income.**

Beginning January 1, 2008, the \$20,000 (twenty thousand dollar) household income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period of 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 for the stated 12-month period relative to the United States as a whole, issued by the United States Department of Labor.

### **Section 5. 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 St. Johns County 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 St. Johns County Property Appraiser.

### **Section 6. Repeal of any Inconsistent and/or Conflicting Ordinance, specifically including County Ordinance 99-59; Exception.**

Except as noted below; then to the extent necessary, any inconsistent and/or conflicting Ordinance of St. Johns County, Florida is repealed to the extent of the inconsistency and/or conflict. In particular, County Ordinance 99-59 is hereby repealed with the enactment of this Ordinance.

However, any adjustments to income permitted under State law, and local law, including County Ordinance 99-59 shall remain in force, and in effect, to the extent necessary to protect and preserve the previously approved seniors' homestead exemption.

**Section 7. Severability.**

It is the intent of the Board, and it is hereby provided, that if any phrase, clause, sentence, subsection, section, or provision of this Ordinance is held to be invalid, or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining phrases, clauses, sentences, subsections, sections, or provisions of this Ordinance.

**Section 8. Effective Date.**

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

**Section 9. Delivery Date.**

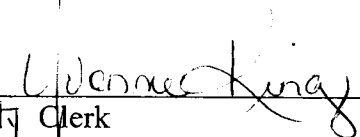
After enactment by the Board of County Commissioners, a copy of this Ordinance shall be delivered to the Property Appraiser of St. Johns County, Florida, no later than June 1, 2007.

**PASSED AND ENACTED** by the Board of County Commissioners of St. Johns County, Florida, this 3<sup>rd</sup> day of April, 2007.

**BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA**

By:   
Chairman

**ATTEST: CHERYL STRICKLAND**

By:   
Deputy Clerk

RENDITION DATE 04/05/07

Adopted regular meeting 04/03/07

Effective: 04/11/07

# The St. Augustine Record

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

COPY OF ADVERTISEMENT

STATE OF FLORIDA,  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared **CHARLES BARRETT**

who on oath says that he 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 HEARING**

in the matter of **ORD HOMES EXEMPTION**

was published in said newspaper in the issues of

**MARCH 15, 2007.**

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 he 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 **15TH** day of **MARCH, 2007.**

by *Charles Barrett* who is personally known to me  
or who has produced **PERSONALLY KNOWN** as identification.

*Patricia A. Bergquist*  
(Signature of Notary Public)



Patricia A. Bergquist  
My Commission DD275991  
Expires December 18, 2007

(Seal)

PATRICIA A. BERGQUIST

## 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 on Tuesday, April 3, 2007 at 9:00 a.m. in the County Auditorium at the County Administration Complex, 4020 Lewis Speedway (County Road 16-A) 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 UP TO \$50,000; 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 OF OLDER; PROVIDING THAT SAID PERSON'S HOUSEHOLD INCOME DOES NOT EXCEED \$20,000 AS DEFINED; PROVIDING FOR ADJUSTMENTS; PROVIDING FOR DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR REPEAL OF ANY INCONSISTENT AND/OR CONFLICTING ORDINANCE, SPECIFICALLY INCLUDING COUNTY ORDINANCE 99-59; PROVIDING FOR AN EXCEPTION TO THE REPEAL PROVISION; PROVIDING SEVERABILITY; PROVIDING FOR A DELIVERY DATE; AND PROVIDING FOR 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 decides 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 (904) 209-0650 at the St. Johns County Courthouse, 4010 Lewis Speedway, Room 276, St. Augustine, FL 32084. For hearing impaired individuals: Telecommunication Device for the Deaf (TDD): Florida Relay Service: 1-800-955-8770, no later than 5 days prior to the date of the hearing.

**BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA  
CHERYL STRICKLAND, ITS CLERK  
By: Patricia DeGrande, Deputy Clerk  
L663-7 Mar 15, 2007**



# FLORIDA DEPARTMENT *of* STATE

**CHARLIE CRIST**  
Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

**KURT S. BROWNING**  
Secretary of State

April 11, 2007

Ms. Cheryl Strickland  
Clerk of the Circuit Court  
St. Johns County  
4010 Lewis Speedway  
St. Augustine, Florida 32084-8637

Attention: Yvonne King, Minutes and Records Division

FILED  
07 APR 17 AM 9:50  
CHERYL STRICKLAND  
CLERK COUNTY COMMISSION  
ST. JOHNS COUNTY FL

Dear Ms. Strickland:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated April 9, 2007 and certified copy of St. Johns County Ordinance Nos. 2007-20 through 2007-23, which were filed in this office on April 11, 2007.

Sincerely,

Liz Cloud  
Program Administrator

LC/lbh

DIRECTOR'S OFFICE

R.A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399-0250  
850.245.6600 • FAX: 850.245.6735 • TDD: 850.922.4085 • <http://dlis.dos.state.fl.us>

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