

ORDINANCE NO. 2013-18

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AUTHORIZING AN ADDITIONAL HOMESTEAD TAX EXEMPTION OF ONE HUNDRED PERCENT (100%) OF THE ASSESSED VALUE OF THE PROPERTY FOR CERTAIN PERSONS WITH LEGAL AND EQUITABLE TITLE TO REAL ESTATE WITH A JUST VALUE LESS THAN \$250,000.00 AND WHO HAVE MAINTAINED THEREON THE PERMAMENT RESIDENCE OF THE OWNER FOR AT LEAST 25 (TWENTY-FIVE) YEARS, WHO HAVE ATTAINED THE AGE OF 65 (SIXTY-FIVE) AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED THE STATUTORILY PRESCRIBED LIMIT; PROVIDING FOR ANNUAL FILING REQUIREMENTS; PROVIDING FOR REPEAL OF ANY CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the registered voters of the State of Florida, on November 8, 2012, voted to approve Amendment No. 11 to the Florida Constitution by the required 60 (sixty) percent needed for passage; and

WHEREAS, pursuant to Amendment No.11 and House Bill 357, now codified as Article VII, Section 6(d)(2) of the Florida Constitution and Section 196.075, Florida Statutes, respectively, the Board of County Commissioners of any county may adopt an ordinance to allow for an additional homestead exemption for the amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 (twenty-five) years, who has attained the age of 65 (sixty-five), and whose household income does not exceed the limitations set forth in the law; and

WHEREAS, Section (6)(d), 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, Section 196.075(4)(a), Florida Statutes, requires that in order for such additional homestead exemption to be available for county tax purposes, an ordinance implementing such homestead exemption is required to be adopted by the Board of County Commissioners by an affirmative majority plus (1) additional vote (not less than 4 County Commissioners); 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, 2013, to be effective in the 2014 tax year; and

WHEREAS, the Board of County Commissioners of St. Johns County, Florida has determined that it is in the best interests of the citizens of St. Johns County to implement this additional homestead exemption.

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.

In accordance with Article VII, Section 6(d), Florida Constitution, and Florida Statute Section 196.075, beginning in the 2014 tax year and each year thereafter, an additional homestead exemption is hereby allowed for the amount of the assessed value of the property for any persons who have legal or equitable title to real estate with a value just less than \$250,000, has maintained thereon the permanent residence of the owner for at least 25 (twenty-five) years, who has attained the age of 65 (sixty-five), and whose household income does not exceed the limitations set forth in state law. This exemption shall apply only to taxes levied by St. Johns County, Florida.

This homestead exemption is in addition to the additional homestead exemption authorized by Ordinance 07-20, and any other existing homestead exemptions authorized by state law or County ordinance.

Section 3. Annual Filing Requirements

Every person claiming an additional homestead exemption pursuant to this Ordinance is subject to the following provisions:

(1). An application must be filed with the County Property Appraiser no later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue.

(2). On or before June 1 of each such year every applicant must file supporting documentation with the property appraiser. Said documentation shall include (W-2 forms), and any other documentation deemed necessary to verify the income received by

all members of the household for the prior year. The taxpayer's statement shall attest to the accuracy of such copies and documentation.

(3). Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.

(4). If title 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.

(5). Receipt of an additional homestead exemption provided for in this Section shall be subject to the provisions of Florida Statutes §§196.131 and 196.161, pertaining to wrongful receipt of a homestead exemption.

Section 4. Repeal of any Conflicting Ordinance.

Any provision of any other County ordinance that is in conflict with this Ordinance is hereby repealed.

Section 5. Severability.

It is the intent of the Board of County Commissioners of St. Johns County, Florida, and it is hereby provided that if any phrase, clause, subsection, or provision of this Ordinance is for any reason to be declared by any court of competent jurisdiction to be unconstitutional, unenforceable, invalid, inoperative or void, such a holding shall not affect the remaining portions of this Ordinance and the remaining portions shall remain in full force and effect. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such a holding shall not affect its applicability to any other person, property or circumstances.

Section 6. Effective Date.

This Ordinance shall take effect upon its filing with the Office of the Secretary of the Department of State of the State of Florida.

DULY PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, Florida, this 16th day of April, 2013.

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

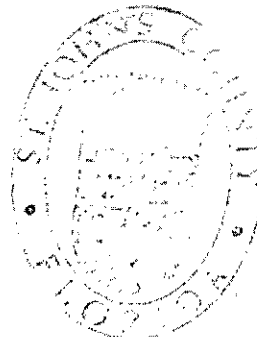
By: [Signature]
John H. Morris, Chairman

ATTEST: Cheryl Strickland, Clerk

RENDITION DATE 04 | 18 | 13

By: [Signature]
Deputy Clerk

Effective Date: 04-19-13



THE ST. AUGUSTINE RECORD

MINUTES AND RECORDS
500 SAN SEBASTIAN VIEW
SAINT AUGUSTINE FL 32084

Ref.#: L1125-13
P.O.#: HG 04-16

PUBLISHED EVERY MORNING SUNDAY THRU SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA,
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared **STEVEN SMITH**
who on oath says that he/she is an Employee 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 **HOMESTEAD ORDINANCE - HEARING APRIL 16, 2013**
was published in said newspaper on **04/06/2013**

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 has 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/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 _____ day of APR 08 2013

by *Steven Smith* who is personally known to me
or who has produced as identification

Tiffany M. Lowe
(Signature of Notary Public)



(Seal)

CO

**NOTICE OF A 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 16, 2013, at 9:00 a.m.** in the County Auditorium of the County Administration Building, 500 San Sebastian View, St. Augustine, Florida, to consider adoption of the following ordinance:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AUTHORIZING AN ADDITIONAL HOMESTEAD TAX EXEMPTION OF ONE HUNDRED PERCENT (100%) OF THE ASSESSED VALUE OF THE PROPERTY FOR CERTAIN PERSONS WITH LEGAL AND EQUITABLE TITLE TO REAL ESTATE WITH A JUST VALUE LESS THAN \$250,000.00 AND WHO HAVE MAINTAINED THEREON THE PERMANENT RESIDENCE OF THE OWNER FOR AT LEAST 25 (TWENTY-FIVE) YEARS, WHO HAVE ATTAINED THE AGE OF 45 (SIXTY-FIVE) AND WHOSE HOUSEHOLD INCOME DOES NOT EXCEED THE STATUTORILY PRESCRIBED LIMIT; PROVIDING FOR ANNUAL FILING REQUIREMENTS; PROVIDING FOR REPEAL OF ANY CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; 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 Building, 500 San Sebastian View, 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 Administration Building, 500 San Sebastian View, St. Augustine, FL 32084. For hearing impaired individuals: 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: Yvonne King, Deputy Clerk
L1125-13 Apr 6, 2013



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

April 22, 2013

Ms. Cheryl Strickland
Secretary
St. Johns County
500 San Sebastian View
St. Augustine, Florida 32084

Attention: Ms. Yvonne King, Minutes and Records Division

Dear Ms. Strickland:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated April 18, 2013 and certified copies of Ordinance Nos. 2013-13 through 2013-18, which were filed in this office on April 19, 2013.

Sincerely,

A handwritten signature in cursive script that reads "Liz Cloud".

Liz Cloud
Program Administrator

LC/elr

2013 APR 26 PM 4:41
OFFICE OF THE SECRETARY OF STATE