

RESOLUTION NO# 90- 227

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

WHEREAS, The Board of County Commissioners of St. Johns County, Florida, consists of 7 persons elected by the people of St. Johns County, Florida, to serve the constitutional office of the Board of County Commissioner; and

WHEREAS, each person elected to the office of County Commissioner is charges by law with the duty of administering the laws of Florida pertaining to the functions, duties and responsibilities incumbent upon St. Johns County, Florida, including the administration of the fiscal affairs attendant to such functions, duties and responsibilities in St. Johns County, Florida; and

WHEREAS, part of the duties and responsibilities of the Board of County Commissioners of St. Johns County, Florida, includes the utilization of ad valorem taxes to fund, in part, the functions, duties and responsibilities of the operation of St. Johns County, Florida; and

WHEREAS, the Board of County Commissioners of St. Johns County, Florida has a duty and responsibility to perform the governmental functions of the operation of St. Johns County, Florida, for the benefit of the public welfare, and in the best interests of the citizens and taxpayers of St. Johns County, Florida, and

WHEREAS, the Department of Revenue of the State of Florida has publicly stated that it intends to implement procedures to increase property assessments throughout the State of Florida, including St. Johns County, Florida; and

WHEREAS, the Board of County Commissioners of St. Johns County, Florida, finds and determines that the action of the Department of Revenue is not in the best interests of the citizens and taxpayers of St. Johns County, Florida, and is contrary to the public good;

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

1. *The Board of County Commissioners of St. Johns County, Florida hereby resolve to condemn this attempt by the Department of Revenue to increase the assessments of property throughout the State of Florida and in St. Johns County, Florida, by various means, including but not limited to, the following:*

A. By changing or altering the statistical analysis by which the Department of Revenue measures the property assessment rolls of the Property Appraisers of the State of Florida. This Board of County Commissioners finds that any such change or alteration is made solely for the the purpose of secretly requiring Property Appraisers to increase assessments without regard to the just value of the property.

B. By changing or altering the midpoint of 90% presently used by the Department of Revenue in approving or disapproving tax rolls, or attempting to increase such midpoint to 95%. This Board of County Commissioners finds that any such change, alteration or increase in such midpoint, is made solely for the purpose of secretly requiring Property Appraisers to increase assessments without regard to the just value of the property.

C. By changing, altering or lowering the present allowance of the cost of sale factor of 15%, which is presently used by the Department of Revenue to separate and distinguish between price paid for property and monies paid for costs required and expended in connection with the transfer of property. The Board of County Commissioners finds that the Department of Revenue has intentionally attempted to mischaracterize this allowance as a "discount" from just value, instead of recognizing that it is the proper method to use to arrive at just value.

2. The Board of County Commissioners hereby finds that the proposed changes of the Department of Revenue are designed solely for the purpose of increasing assessments and taxes and would result in property in St.

Johns County being assessed in excess of just value.

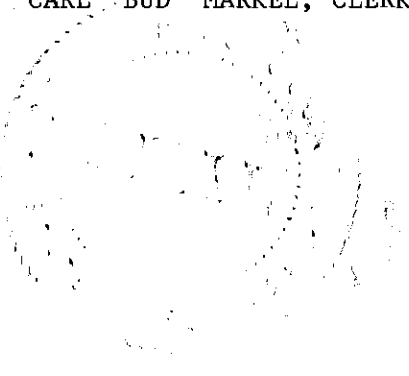
3. The Board of County Commissioners hereby finds that the proposed changes of the Department of Revenue are contrary to the public welfare and best interests of the citizens and taxpayers of St. Johns County, Florida and would result in an excessive and unjust tax burden being inflicted upon the people of St. Johns County, Florida and the State of Florida.

4. The Board of County Commissioners hereby finds that the proposed action of the Department of Revenue would not increase equity, or improve equity in the assessments of properties within St. Johns County, Florida, or between St. Johns County, Florida, and other counties, but would result only in increased assessments statewide and in St. Johns County, Florida.

WHEREFORE, The Board of County Commissioners of St. Johns County, Florida, hereby adopts this resolution and requests the Governor and Cabinet, which is the governing body of the Department of Revenue, to take appropriate and immediate action to prevent implementation of the procedures referred to herein increasing the property assessments and taxes statewide and in St. Johns County, Florida.

PASSED AND ADOPTED this 11 day of December, 1990,
by the Board of County Commissioners of St. Johns County, Florida.

ATTEST:


Carl Bud Markel
CARL "BUD" MARKEL, CLERK

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

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DONALD HEROLD, CHAIRMAN

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ALLAN ROBERTS

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SARAH BAILEY

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LINDA BALSAVAGE

Fred Brinkhoff
FRED BRINKHOFF



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

DIVISION OF ELECTIONS
Room 1802, The Capitol
Tallahassee, Florida 32399-0250
(904) 488-8427

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January 4, 1991 '91 JAN -7 AM 1:37

Carl
CLERK

Mr. Carl "Bud" Markel
County Clerk
Board of County Commissioners
St. Johns County
Post Office Drawer 300
St. Augustine, Florida 32085

Dear Mr. Markel:

This will acknowledge your letter of December 28, 1990 and copy of St. Johns County Resolution No. 90-227, which was filed in this office on January 2, 1991.

Sincerely,

Liz Cloud

Liz Cloud, Chief
Bureau of Administrative Code

LC/vm