

RESOLUTION NO. 91-63
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 Board of County Commissioner; and

WHEREAS, each person elected to the office of County Commissioner is charged 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 all the county constitutional offices including the office of Property Appraiser of St. Johns County, Florida; and

WHEREAS, The Board of County Commissioners of St. Johns County, Florida, has a duty and responsibility to annually fund the office of Property Appraiser so that such office is able to fulfill the duties and responsibilities reposed upon the Property Appraiser pursuant to the laws of the State of Florida; and

WHEREAS, the Board of County Commissioners of St. Johns County, Florida, performed its duty and funded the office of Property Appraiser pursuant to the budget submitted by the Property Appraiser and approved by the Department of Revenue pursuant to Section 195.087, Florida Statutes, for fiscal year beginning October 1, 1990; and

WHEREAS, Pursuant to Section 195.022, Florida Statutes, the Department of Revenue is required to furnish all forms required to be used by

Property Appraisers, Tax Collectors, Clerks of the Circuit Court and Property Appraisal Adjustment Board in administering and collecting ad valorem taxes and is required to prescribed and furnish "... such aerial photographs and nonproperty ownership maps to the property appraisers as are necessary to insure that all real property within the state is property listed on the roll."; and

WHEREAS, Section 195.022, Florida Statutes, provides that all forms and maps furnished by the Department shall be paid for by the Department and that "... All forms and maps and instructions relating to their use shall be substantially uniform throughout the state."; and

WHEREAS, By memorandum dated January 30, 1991 and signed by Mr. J. Thomas Herndon Executive Director of the Department of Revenue, the Board of County Commissioners of St. Johns County, Florida, was advised that the Department of Revenue had determined that it was not going to comply with the statutory mandate of paying for aerial photographs, non-property ownership maps and forms which had previously been paid for and furnished to Property Appraisers, Tax Collectors and Clerks of the Circuit Court and that all of same must now be paid for by the counties; and

WHEREAS, The Board of County Commissioners of St. Johns County, Florida, in the preparation of the budget for St. Johns County, Florida, for fiscal year 1990-91 relied upon the statutory mandate set forth in Section 195.022, Florida Statutes, and made no provision in the St. Johns County, Florida, budget for the payment of aerial photographs, nonproperty ownership maps and forms; and

WHEREAS, The action of J. Thomas Herndon, Executive Director of the Department of Revenue is tantamount to the repeal of part of Section 195.022, Florida Statutes, a state statute; and

WHEREAS, The people of the State of Florida adopted Article VII, Section 18, Florida Constitution, to protect the fiscal integrity of counties from the exact type action taken by J. Thomas Herndon, the Executive Director of the Department of Revenue; and

WHEREAS, The Board of County Commissioners of St. Johns County, Florida wishes to condemn the actions of J. Thomas Herndon, the Executive Director of the Department of Revenue and Lawton Chiles, Governor, Buddy MacKay, Lt. Governor, Robert A. Butterworth, Attorney General, Jim Smith, Secretary of State, Tom Gallagher, Treasurer, Gerald Lewis, Comptroller, Betty Caster, Commissioner of Education, and Bob Crawford, Commissioner of Agriculture, the Governor and Cabinet of the State of Florida, which constitutes the head of the Department of Revenue;

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 resolves to condemn the actions of J. Thomas Herndon, Executive Director of the Department of Revenue and Lawton Chiles, Governor, Buddy MacKay, Lt. Governor, Robert A. Butterworth, Attorney General, Jim Smith, Secretary of State, Tom Gallagher, Treasurer, Gerald Lewis, Comptroller Betty Castor, Commissioner of Education, and Bob Crawford, Commissioner of Agriculture, the Governor and Cabinet of the State of Florida as head of the Department of Revenue for its illegal action in amending Section 195.022, Florida Statutes, and transferring the fiscal responsibility from the Department of Revenue to the counties of the State of Florida, including St. Johns County, Florida, for paying for aerial photographs, nonproperty ownership maps and forms which are essential in the assessing and collecting function of the offices of Property Appraiser and Tax Collector.
2. That the Governor and Cabinet as the head of the Department of Revenue order its employee, J. Thomas Herndon, to rescind his action as stated in his memorandum to all counties of January 30, 1991.

3. That the Governor and Cabinet as head of the Department of Revenue direct its employee, J. Thomas Herndon, that neither he nor the Department of Revenue has authority to amend, alter or repeal the provisions of state law, Section 195.022, Florida Statutes.

4. That the Governor and Cabinet as head of the Department of Revenue direct its employee, J. Thomas Herndon, that he has no authority to eliminate from the budget of the Department of Revenue funds necessary to fund the requirements of Section 195.022, Florida Statutes, and that in compliance with the Governor's direction to reduce expenditures, he must make such reductions elsewhere in his budget.

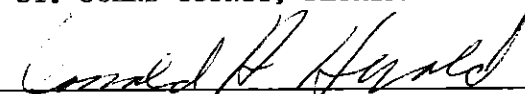
WHEREFORE, the Board of County Commissioners of St. Johns County, Florida, hereby adopts this Resolution and requests the Governor and Cabinet, which is the governing body of the Department of Revenue, to take appropriate and immediate action and to order J. Thomas Herndon to rescind his action as stated in his memorandum of January 30, 1991.

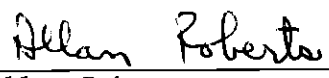
PASSED AND ADOPTED this 26th day of March, 1991, by the Board of County Commissioners of St. Johns County, Florida.

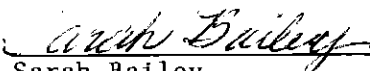
ATTEST:

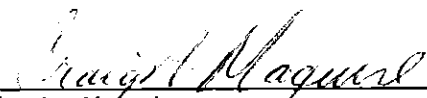

Carl "Bud" Markel, Clerk

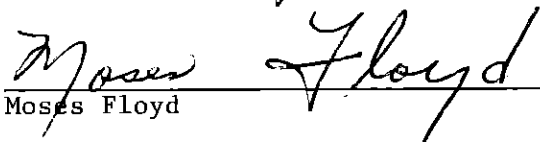
**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**

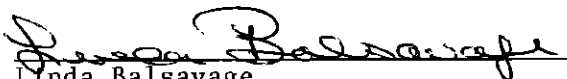

Donald Herold, Chairman

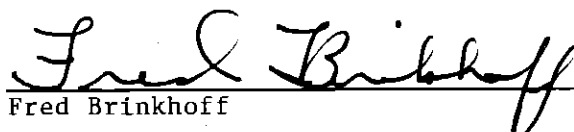

Allan Roberts


Sarah Bailey


Craig Maguire


Moses Floyd


Linda Balsavage


Fred Brinkhoff