

RESOLUTION NO. 2009- 69

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AMENDING RESOLUTION 94-161, SECTION 1 INCOME GUIDELINES AND SECTION 2, AMENDING THE DEADLINE FOR SUBMITTAL TO THE COUNTY APPLICATION FOR EXEMPTION, BASED ON FINANCIAL HARDSHIP, TO THE NON-AD VALOREM COLLECTION AND RECYCLING ASSESSMENTS.

WHEREAS, Resolution 94-161 establishes exemptions from the County's Solid Waste Collection Assessments and the County's Solid Waste Recycle Assessment for certain homestead residential properties based upon the financial hardship of homestead owners; and

WHEREAS, the proposed amendment to section 1 will replace the current dated income levels with the annually adjusted Federal Poverty Guidelines; and

WHEREAS, the proposed amendment will change the final deadline for submittal of the application to the St. Johns County Social Services Department be consistent with the deadline for residents to submit their Homestead Deferral application to the St. Johns County Tax Collector.

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

Section 1. Any residential property or parcel that is receiving one or more current homestead exemption(s) pursuant to Florida Statutes 196.031 during a year in which the total gross annual income of the legal or beneficial owner or owners of a homestead residence located on such residential property or parcel is equal to or less than 150 percent of the Federal Poverty Guidelines adjusted for family size and the total value of such owner's or owners' assets as described in Exhibit A attached hereto do not exceed \$2,500 (a "qualifying homestead residence") may, upon timely application, verification and approval, be exempt from the County's solid waste non-ad valorem Collection Assessment and the County's solid waste non-ad valorem Recycle Assessment that are attributable to each such qualifying homestead residence that is located on such residential property or parcel during such year.

Section 2. As used in Section 1 above, 'timely application' shall mean submittal of such application on a County approved application form with County required supporting verification on or before January 31st of the year immediately following the year of the first tax notice to which the exemptions shall apply."

Section 3. Each application for the exemptions provided by this resolution shall be submitted to the County's Department of Social Services or to such other County department or employee as the County Administration may from time to time direct.

Section 4. County staff shall promptly review each application, take such steps as are necessary to determine whether or not the residential property and the homestead owner or homestead owners meet the criteria set forth in Section 1 above, and if they do meet such criteria, grant the exemptions provided by Section 1 above and take such additional actions as are necessary to remove the County's solid waste non-ad valorem Collection Assessment and the County's solid waste non-ad valorem Recycle Assessment that are attributable to each such qualifying homestead residence and levied against such residential property or parcel from the County solid waste non-ad valorem collection assessment roll, the County solid waste non-ad valorem recycle assessment roll and from the County tax notices attributable to such qualifying homestead residence(s) for the year that the application was timely filed and for such subsequent years as the property and homestead owner(s) meet the criteria set forth in Section 1.

PASSED AND ADOPTED THIS 7th day of April, 2009.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

By: Cyndi Stevenson
Chairman

ATTEST: CHERYL STRICKLAND, CLERK

By: Pam Halterman
Deputy Clerk

RENDITION DATE 4/9/09





Dennis W. Hollingsworth, C.F.C.
ST. JOHNS COUNTY TAX COLLECTOR

P.O. Box 9001, St. Augustine, Florida 32085-9001 ♦ (904) 209-2250 ♦ FAX: (904) 209-2283
TDD: (904) 209-2260 ♦ www.sjctax.us

February 11, 2009

Mr. Michael Wanchick
St. Johns County Administrator
500 San Sebastian View
St. Augustine, FL 32084

RE: Proposed Revisions to Solid Waste Resolution 94-161

Dear Mr. Wanchick:

As you are aware, this office has been collecting 2008 property taxes since November 1, 2008. This office practices the uniform methodology for the collection of ad valorem and non ad valorem taxes. As such, the tax bills consist of both ad valorem property taxes as well as non-ad valorem special assessments, including the Solid Waste Disposal, Collection and Recycling assessments.

St. Johns County Ordinance 94-07, Section 24, provides for a program to be created via resolution that will allow residents to be exempt from these non-ad valorem assessments due to financial hardship. Resolution 94-161, Section 2, establishes the specifics for this exemption program.

Resolution 94-161, Section 2 states:

"As used in Section 1 above, 'timely application' shall mean submittal of such application on a County approved application form with County required supporting verification on or before December 30th of the year of the first tax notice to which the exemptions shall apply."

To provide the least confusion for the public, I propose the deadline for Resolution 94-161, Section 2, to be January 31st of each year, which would match the current deadline for the Homestead Tax Deferral, referenced in Chapter 197.252(1), Florida Statutes.

The proposed revisions for Resolution 94-161, Section 2, would read:

"As used in Section 1 above, 'timely application' shall mean submittal of such application on a County approved application form with County required supporting verification on or before January 31st of the year immediately following ~~December 30th~~ of the year of the first tax notice to which the exemptions shall apply."

St. Augustine
4030 Lewis Speedway
St. Augustine, FL 32084

Ponte Vedra
5430 Palm Valley Road
Ponte Vedra Beach, FL 32082

Julington Creek
725 Flora Branch Blvd.
Jacksonville, FL 32259

Hastings
6195 S. Main St., Ste E
Hastings, FL 32145

Dupont Center
6658 US Highway 1 S
St. Augustine, FL 32086

MAILING ADDRESS FOR ALL LOCATIONS: P.O. Box 9001, St. Augustine, FL 32085-9001

While investigating the feasibility of the proposed amendment referenced above, my staff spoke with Susan MacLean at the Department of Social Services. Ms. MacLean provided us a written request to make a revision to Resolution 94-161, Section 1, addressing income guidelines. Resolution 94-161, Section 1, of the resolution states:

“Section 1. Any residential property or parcel that is receiving one or more current homestead exemption(s) pursuant to Florida Statutes 196.031 during a year in which the total gross annual income of the legal or beneficial owner or owners of a homestead residence located on such residential property or parcel is \$13,800 or less and the total value of such owner's or owners' assets as described in Exhibit A attached hereto do not exceed \$2,500 (a "qualifying homestead residence") may, upon timely application, verification and approval, be exempt from the County's solid waste non-ad valorem Collection Assessment and the County's solid waste non-ad valorem Recycle Assessment that are attributable to each such qualifying homestead residence that is located on such residential property or parcel during such year.”

Since Resolution 94-161 has not been revised in 14 years and the income guidelines have remained unchanged, Ms. MacLean's suggested revised wording for Resolution 94-161, Section 1, therefore would be:

“Section 1. Any residential property or parcel that is receiving one or more current homestead exemption(s) pursuant to Florida Statutes 196.031 during a year in which the total gross annual income of the legal or beneficial owner or owners of a homestead residence located on such residential property or parcel is ~~\$13,800 or less~~ equal to or less than 150 percent of the Federal Poverty Guidelines adjusted for family size and the total value of such owner's or owners' assets as described in Exhibit A attached hereto do not exceed \$2,500 (a "qualifying homestead residence") may, upon timely application, verification and approval, be exempt from the County's solid waste non-ad valorem Collection Assessment and the County's solid waste non-ad valorem Recycle Assessment that are attributable to each such qualifying homestead residence that is located on such residential property or parcel during such year.”

In addition to Social Services, my staff has spoken with Wendy Barnes at the Solid Waste Department and Joe Stephenson at the Public Works Department about the revisions. They concur with the proposed changes as they will both benefit the public being served.

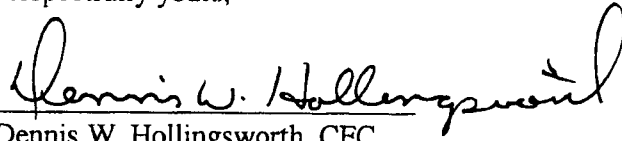
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Please let me know if you support the proposed revisions to the resolution and when it will be scheduled to be considered by the Board of County Commissioners.

If you require additional information, please do not hesitate to contact this office at (904) 209-2250.

Respectfully yours,



Dennis W. Hollingsworth, CFC
St. Johns County Tax Collector

DWH/pah

Enclosures

Cc: Bonnie Rackliff, Delinquent Taxes
Joe Stephenson, Public Works Department
Susan MacLean, Social Services Department
Wendy Manucy, Solid Waste Department