

**RESOLUTION NO. 2017-186**

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, CERTIFYING THAT THE ST. JOHNS HOUSING PARTNERSHIP, INC. PROGRAMS FOR THE REPAIR AND CONSTRUCTION OF HOUSING FOR LOW INCOME PERSONS IS CONSISTENT WITH LOCAL PLANS AND REGULATIONS, AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS, The St. Johns Housing Partnership program for the repair and construction of housing for very low income persons is designed to stabilize existing single family homes and offer home ownership to very low and low income residents of St. Johns County in an effort to eliminate substandard housing and develop a healthy, safe and economically viable community; and**

**WHEREAS, the St. Johns Housing Partnership building programs provide repairs and make owner occupied housing available to all eligible persons through private-public partnerships; and**

**WHEREAS, the St. Johns Housing Partnership programs are consistent with the provisions of the Comprehensive Plan of St. Johns County and local plans and regulations; and**

**WHEREAS, the St. Johns Housing Partnership has received the support of the St. Johns County Affordable Housing Advisory Committee, and**

**WHEREAS, St. Johns County supports both the St. Johns Housing Partnership programs and incentive programs that facilitate the provision of affordable, owner occupied housing; and**

**WHEREAS, CHAPTER 220, Florida Statutes, provides corporate income tax credits such as the community contribution tax credit, as set out in Section 220.183 and 624.5105, Florida Statutes, as an incentive to donate materials to eligible projects for the construction of low-income housing; and**

**WHEREAS, the criteria set forth in the Statute requires a certification by local government that the project is consistent with local plans and regulations be included in the application for community contribution tax credits.**

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

- 1. The St. Johns Housing Partnership programs, which provides for the repair and construction of housing for very low-income residents of St. Johns County, are consistent with local plans and regulations.**

2. The County Administrator is hereby authorized and directed to file this Resolution with the State of Florida, Office of Tourism, Trade and Economic Development of the Executive Office of the Governor, The Capitol, Suite 2001, Tallahassee, Florida 32399-0001, to enable the St. Johns Housing Partnership, Inc. to obtain approval for its projects.
3. This resolution has received the support of the St. Johns County Affordable Housing Advisory Committee.
4. To the extent that there are typographical or administrative errors or omissions that do not change the tone, tenor, or context of this resolution, this resolution may be revised without subsequent approval of the Board of County Commissioners.
5. This resolution shall take effect immediately upon its passage by the Board of County Commissioners of St. Johns County, Florida.

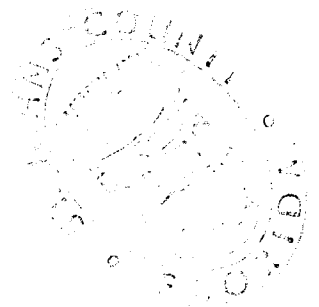
PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, Florida, this 6<sup>th</sup> day of June, 2017.

COMMISSIONERS OF ST. JOHNS  
COUNTY

By: \_\_\_\_\_  
James K. Johns, Chair

ATTEST: Hunter S. Conrad, Clerk

By: Pam Halterman  
Deputy Clerk



RENDITION DATE 6/8/17

# **THE COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM**

The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (up to 50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons.

The tax credit is easy for a business to receive. Businesses located anywhere in Florida that make donations to approved community development projects may receive a tax credit of up to 50 percent of the value of the donation. Businesses may take the credit on Florida corporate income tax, insurance premium tax or as a refund against sales tax (for businesses registered to collect and remit sales taxes with the Department of Revenue).

Before making a donation, please be sure it will qualify. A list of eligible organizations is available from the Department of Economic Opportunity (DEO). To receive approval, a business donating to an eligible sponsor need only submit a tax credit application with DEO. In order to claim the tax credit, simply attach proof of the approved donation when you file your state tax return. In order to claim a sales tax refund, submit an Application for a Sales Tax Refund. More details on the approval process are contained on page 4.

Non-profit organizations and units of state and local governments may apply to become eligible sponsors and solicit donations under the program. Eligibility requirements are listed on page 2.

This summary is based on Florida Statutes (sections 212.08 (5) (p), 220.183 and 624.5105). Readers are advised to consult these references for additional details.

**FOR FURTHER INFORMATION, PLEASE CONTACT:**

**BURT C. VON HOFF**

**DEPARTMENT OF ECONOMIC OPPORTUNITY**

**DIVISION OF STRATEGIC BUSINESS DEVELOPMENT**

**107 EAST MADISON STREET; MSC 80**

**TALLAHASSEE, FLORIDA 32399**

**PHONE: 850/717-8974**

**FAX: 850/410-4770**

**E-mail: [burt.vonhoff@deo.myflorida.com](mailto:burt.vonhoff@deo.myflorida.com)**

**Website: [www.floridajobs.org](http://www.floridajobs.org)**

## HOW TO BECOME AN APPROVED SPONSOR

To Qualify As A Sponsor, Your Organization Is Required To Meet The Following Criteria:

Be one of the following:

Community Action Program

Nonprofit community-based development organization providing community development projects, housing for low-income households, or increasing entrepreneurial and job development opportunities for low-income persons

Neighborhood Housing Services Corporation

Local Housing Authority

Community Redevelopment Agency

Historic Preservation District Agency or Organization

CareerSource Board (formerly Regional Workforce Board)

Direct-Support Organization (DSO)

Enterprise Zone Development Agency

Unit of Local Government

Unit of State Government

- Sponsor a project to provide, construct, improve, or substantially rehabilitate housing, commercial, industrial, or public facilities, or to promote entrepreneurial or job development opportunities for low-income persons in an area designated as a Florida Enterprise Zone as of May 1, 2015, or Front Porch Community (Please see page 3 for a list of zones and communities).

OR

- Sponsor a project to increase access to high-speed broadband capability in rural communities with enterprise zones (including projects that result in improvements to communication assets that are owned by a business).

### HOUSING PROJECTS FOR LOW-INCOME PERSONS OR PERSONS WITH SPECIAL NEEDS

- A project designed to provide, construct or rehabilitate housing for low-income persons or for persons with special needs does not have to be located within an Enterprise Zone or a Front Porch Community.

## FLORIDA ENTERPRISE ZONES \*

### AREAS LOCATED WITHIN THESE CITIES OR COUNTIES HAVE ENTERPRISE ZONES:

|                             |                                |                         |
|-----------------------------|--------------------------------|-------------------------|
| Bradenton                   | Glades County                  | Ocala                   |
| Brooksville/Hernando County | Gulf County                    | Okeechobee County       |
| Broward County              | Hamilton County                | Orange County           |
| Calhoun County              | Hardee County                  | Pahokee                 |
| Century                     | Hendry County                  | Palm Bay                |
| Charlotte County            | Highlands County               | Palm Beach County       |
| Citrus County               | Hillsborough County            | Palmetto/Manatee County |
| Clearwater                  | Holmes County                  | Pensacola               |
| Cocoa                       | Immokalee (Collier County)     | Putnam County           |
| Columbia County             | Indian River County/Vero Beach | St. Marks               |
| Crestview/Okaloosa County   | Jackson County                 | St. Petersburg          |
| Daytona Beach               | Jacksonville                   | Sarasota                |
| DeFuniak Springs            | Kissimmee/Osceola County       | Sumter County           |
| DeSoto County               | Lake Apopka                    | Suwannee County         |
| Escambia County             | Lake County                    | Tallahassee/Leon County |
| Everglades City             | Lakeland                       | Tampa                   |
| Ft. Myers/Lee County        | Levy County                    | Taylor County           |
| Ft. Pierce                  | Liberty County                 | Wakulla County          |
| Franklin County             | Madison County                 | Walton County           |
| Freeport                    | Martin County                  | Washington County       |
| Gadsden County              | Miami - Dade County            | Winter Haven            |
| Gainesville                 | Oak Hill                       |                         |

### FRONT PORCH COMMUNITIES \*

|                              |                               |                    |
|------------------------------|-------------------------------|--------------------|
| Bartow                       | Immokalee                     | Sanford: Goldsboro |
| Bradenton                    | Jacksonville: Sherwood Forest | Sarasota: Newton   |
| Daytona Beach                | Miami: Riverside Community    | St. Petersburg     |
| Ft. Lauderdale               | Ocala                         | Tallahassee        |
| Ft. Walton: Sylvania Heights | Opa-Locka/North Dade County   | Tampa              |
| Gainesville                  | Orlando                       | West Palm Beach    |
| Gifford                      | Pensacola                     |                    |

\* A project designed to provide, construct or rehabilitate housing for low-income persons does not have to be located within an Enterprise Zone or a Front Porch Community.

**TO BECOME A SPONSOR, YOUR ORGANIZATION MUST SUBMIT A PROPOSAL TO THE DEPARTMENT OF ECONOMIC OPPORTUNITY WITH THE FOLLOWING INFORMATION:**

- A copy of your organization's articles of incorporation, by-laws, or other documentation establishing eligibility as a sponsor.
- A project narrative describing the eligible activity and listing the type(s) of contributions to be sought and their intended use.
- Documentation that the project is located in an Enterprise Zone or a Front Porch Community. (not required if your agency is providing housing for low-income persons).
- A resolution from the local government (where the project is located) stating that the project is consistent with local plans and regulations (including comprehensive plans).

Once your agency has received written approval from DEO, you may begin accepting eligible contributions. Project approval expires on June 30 of each year. A sponsor must be recertified for each subsequent year to continue to be eligible to accept contributions.

# HOW TO RECEIVE A TAX CREDIT OR REFUND

## WHO IS ELIGIBLE?

Any business paying Florida corporate income tax or insurance premium tax is eligible to receive a tax credit of up to 50 percent of the value of donations to approved projects. Any business registered with the Department of Revenue to collect and remit sales tax is eligible to apply for a refund of up to 50 percent of the value of donations to approved projects.

## WHAT IS AN ELIGIBLE CONTRIBUTION?

Cash, property, and goods donated to approved sponsors are eligible for the credit. **Donations must be directly used in the approved project.** Dues and services are not eligible donations. Contributions may not be used to pay the administrative or operational costs of the sponsor.

Donations to approved housing projects may include: project development impact and management fees; down payment and closing costs; housing counseling and marketing fees (not to exceed 10 percent of the donation); removal of liens recorded against residential property by municipal, county or special-district local governments.

An organization must be approved as a sponsor before it receives a donation eligible for this tax credit. A list of all approved sponsors is available from the DEO.

## HOW MUCH CREDIT CAN A BUSINESS RECEIVE?

A business is eligible to receive credits of up to \$200,000 per tax year.

Unused corporate income tax credits may be carried over for up to 5 years. Unused sales tax refunds may be claimed for three years after the first refund application.

There are \$21.9 million dollars in state tax credits available each fiscal year (July 1 - June 30). There will be \$18.4 million tax credits for projects that provide homeownership opportunities for low-income persons or housing opportunities for persons with special needs. There will be \$3.5 million tax credits for all other projects. Tax credit applications will be received from July 1 – July 15 before they are processed and will be approved on a pro rata basis if requested applications exceed tax credit allocations. After July 15<sup>th</sup> tax credit applications will be processed on a first-come, first-served basis if tax credits are available.

## TO CLAIM A 50 PERCENT TAX CREDIT YOUR BUSINESS NEEDS TO:

1. Contact DEO to determine whether or not the contribution qualifies for a tax credit.
2. Send a completed Application for a Community Contribution Tax Credit (Form 8E-17TCA#01) to DEO, with the following attachments:
  - A copy of the check, invoice(s), or deed and appraisal (within 12 months);
  - A copy of the sponsor's approval or recertification letter.
  - Proof that the donation was received (Sponsor Acknowledgement letter).
3. Submit a copy of the donation approval letter when you file your Florida Corporate Income Tax Return (form F-1120) or Insurance Premium Tax Return (DR-908).

## TO CLAIM A SALES TAX REFUND YOUR BUSINESS NEEDS TO:

4. Complete steps 1 and 2 above and submit an Application for Refund (Form DR-26S) along with a copy of DEO's approval letter (only one sales tax refund application per year)

**ENTERPRISE ZONE DEVELOPMENT AGENCY CONTACTS (As of October 28, 2014)**

| LOCATION                       | NUMBER  | CONTACT                    | PHONE        | FAX          |
|--------------------------------|---------|----------------------------|--------------|--------------|
| Bradenton                      | EZ-4101 | Volker Reiss               | 941/932-9402 | 941/932-9534 |
| Brooksville/Hernando County    | EZ-2701 | Bill Geiger                | 352/540-3810 | 352/544-5424 |
| Broward County                 | EZ-0601 | Thomasina Turner           | 954/828-4514 | 954/828-4500 |
| Calhoun County                 | EZ-0701 | Kristy Terry               | 850/674-4519 | 850/674-4962 |
| Century                        | EZ-1701 | Kristina Wood              | 850/256-3208 | 850/256-0318 |
| Charlotte County               | EZ-0801 | Debrah Forester            | 941/764-4943 | 941/764-4943 |
| Citrus County                  | EZ-0901 | Jim Faulkner               | 352/527-5532 | 352/527-5252 |
| Clearwater                     | EZ-5202 | Audra Aja                  | 727/562-4022 | 727/562-4075 |
| Cocoa                          | EZ-0501 | Susan D. McGrady           | 321/433-8510 | 321/433-8513 |
| Columbia County                | EZ-1202 | Glenn Hunter               | 386/758-1033 | 386/758-1167 |
| Crestview/Okaloosa County      | EZ-4601 | Nathan Sparks              | 850/362-6467 | 850/362-6471 |
| Daytona Beach                  | EZ-6401 | Don Gooding                | 386/671-8055 | 386/671-8059 |
| DeFuniak Springs               | EZ-6601 | Loretta Laird              | 850/892-8500 | 850/892-8570 |
| DeSoto County                  | EZ-1401 | Mandy Hines                | 863/993-4800 | 863/993-4809 |
| Escambia County                | EZ-1703 | Victoria D'Angelo          | 850/595-3585 | 850/595-3218 |
| Everglades City                | EZ-1102 | David Harraden             | 239/695-3299 | 239/695-4155 |
| Ft. Myers/Lee County           | EZ-3601 | Warren Baucom              | 239/338-3161 | 239/338-3227 |
| Ft. Pierce                     | EZ-5601 | Linda Cox                  | 772/467-3052 | 772/461-2954 |
| Franklin County                | EZ-1901 | Alan C. Pierce             | 850/653-9783 | 850/653-9799 |
| Freeport                       | EZ-6602 | Latilda R. Hughes-Neel     | 850/835-2340 | 850/835-3137 |
| Gadsden County                 | EZ-2001 | Henry G. Grant             | 850/875-7255 | 850/875-7257 |
| Gainesville                    | EZ-0101 | Lynn Janoski               | 352/393-8206 | 352/334-2132 |
| Glades County                  | EZ-2201 | Tracy Whirls               | 863/946-0300 | 863/946-0777 |
| Gulf County                    | EZ-2301 | Donald Butler              | 850/229-6106 | 850/229-9252 |
| Hamilton County                | EZ-2401 | Susan Ramsey               | 386/792-6828 | 386/792-0559 |
| Hardee County                  | EZ-2501 | Sarah Pelham               | 863/773-3030 | 863/773-4915 |
| Hendry County                  | EZ-2601 | Jennifer Price             | 863/675-6007 | 863/674-9024 |
| Highlands County               | EZ-2801 | Stephen Weeks              | 863/453-2818 | 863/453-2822 |
| Hillsborough County            | EZ-2902 | Lynn I. Schultz            | 813/914-4028 | 813/914-4027 |
| Holmes County                  | EZ-3001 | Raymon Thomas              | 850/547-6154 | 850/547-4206 |
| Immokalee (Collier County)     | EZ-1101 | Bradley Muckel             | 239/867-0027 | 239/252-6455 |
| Indian River County/Vero Beach | EZ-3101 | Helene Caseltine           | 772/567-3491 | 772/778-3181 |
| Jackson County                 | EZ-3201 | Bill Stanton               | 850/326-4005 | 850/526-4008 |
| Jacksonville                   | EZ-1601 | Ed Randolph                | 904/630-1858 | 904/630-1019 |
| Kissimmee/Osceola County       | EZ-4901 | Christina Morris           | 407/742-4207 | 407/742-4202 |
| Lake Apopka                    | EZ-4802 | Jason Reynolds             | 407/836-5547 | 407/836-0920 |
| Lake County                    | EZ-3501 | Robert Chandler            | 352-742-3905 | 352-343-9558 |
| Lakeland                       | EZ-5301 | Jason Willey               | 863/834-6011 | 863/834-8432 |
| Levy County                    | EZ-3801 | David J. Pieklik           | 352/493-6797 | 352/221-5113 |
| Liberty County                 | EZ-3901 | Johnny Eubanks             | 850/643-2359 | 850/643-3334 |
| Madison County                 | EZ-4001 | Sherilyn Pickels           | 850/973-3179 | 850/973-6880 |
| Martin County                  | EZ-4301 | Jill Marasa                | 772-221-1380 | 772-221-1380 |
| Miami - Dade County            | EZ-1301 | Freenette Williams         | 305/375-2845 | 305/375-5262 |
| Oak Hill                       | EZ-6402 | Mike Arman                 | 386/345-3522 | 386/345-1834 |
| Ocala                          | EZ-4201 | Melanie Gaboardi           | 352/629-8312 | 352/629-8242 |
| Okeechobee County              | EZ-4701 | Robbie Chartier            | 863/763-9312 | 863/763-0118 |
| Orange County                  | EZ-4801 | Jason Reynolds             | 407/836-5547 | 407/836-0920 |
| Pahokee                        | EZ-5001 | Erica Washington           | 561/924-5534 | 561/924-8104 |
| Palm Bay                       | EZ-0502 | Edyie McCall               | 321-952-3413 | 321-952-3412 |
| Palm Beach County              | EZ-5002 | Pam Nolan                  | 561/233-3678 | 561/656-7546 |
| Palmetto/Manatee County        | EZ-4102 | Cheri Coryea/Debbie DeLeon | 941/749-3030 | 941/749-3040 |
| Pensacola                      | EZ-1702 | Ed Spears                  | 850/436-5652 | 850/595-1143 |
| Putnam County                  | EZ-5401 | Dana C. Jones              | 386/328-1503 | 386/328-7076 |
| St. Marks                      | EZ-6501 | Zoe Mansfield              | 850/925-6224 | 850/925-5657 |
| St. Petersburg                 | EZ-5201 | Brian Caper                | 727/893-7035 | 727/892-5465 |
| Sarasota County                | EZ-5801 | Dru Jones                  | 941/365-2200 | 941/373-7766 |
| Sumter County                  | EZ-6001 | Bradley Arnold             | 352/689-4400 | 352/689-4401 |
| Suwannee County                | EZ-6101 | Alvin Jackson              | 386/364-1700 | 386/362.4758 |
| Tallahassee/Leon County        | EZ-3701 | Benjamin H. Pingree        | 850/521-3110 | 850/425-1056 |
| Tampa                          | EZ-2901 | Ed Johnson                 | 813/242-3806 | 813/242-3830 |
| Taylor County                  | EZ-6201 | Clay Olson                 | 850/838-3508 | 850/838-3546 |
| Wakulla County                 | EZ-6502 | Melissa Corbett            | 850/926-3695 | 850/926-1528 |
| Walton County                  | EZ-6603 | Dede Himote                | 850/892-8155 | 850/892-8454 |
| Washington County              | EZ-6701 | Chris MacBlain             | 850/638-4157 | 850/638-8770 |
| Winter Haven                   | EZ-5302 | Sean Byers                 | 863/298-7932 | 863/297-3090 |

## FRONT PORCH COMMUNITY LIAISONS

| LOCATION   | CONTACT                | PHONE          |
|--|------------------------|----------------|
| <b>Bartow: West Bartow Neighborhood</b>  | LeVonia Wynn           | (863) 533-1773 |
| <b>Bradenton</b>   | Theodore Jenkins       | (941) 747-8054 |
| <b>Daytona Beach: Central City of Daytona Beach</b>                            | Francis Mobley         | (386) 253-9474 |
| <b>Fort Lauderdale: Dorsey-Riverbend Neighborhood</b>                          | Matt Walters           | (954) 332-0230 |
| <b>Fort Walton Beach: Sylvania Heights</b>                                     | Robert Gray            | (850) 244-2484 |
| <b>Gainesville: Duval Heights Neighborhood</b>                                 | Juanita Miles-Hamilton | (352) 334-7260 |
| <b>Gifford Front Porch (Vero Beach)</b>  | Aundrea Perry          | (772) 453-4027 |
| <b>Immokalee: Greater Immokalee Southside Front Porch</b>                      | Vicki Carr             | (239) 634-4361 |
| <b>Jacksonville: Sherwood Forest</b>   | Gilbert Stokes         | (904) 768-1515 |
| <b>Miami: Riverside Community of Little Havana</b>                             | Vacant                 | N/A            |
| <b>Ocala: West Ocala Front Porch Community</b>                                 | Narvella Haynes        | (352) 369-2921 |
| <b>Opa-Locka/North Dade</b>  | Mary Alice Brown       | (305) 769-6369 |
| <b>Orlando: Holden Heights Neighborhood</b>                                    | Sharon Wiley           | (407) 849-0135 |
| <b>Pensacola Northwest Florida Community Outreach Development Corporation</b>  | Jacqueline Miles       | (850) 607-7627 |
| <b>Sanford: Goldsboro Neighborhood</b>   | Vernon McQueen         | (407) 302-1377 |
| <b>Sarasota: Newtown Community</b>   | Lori Benton            | (941) 373-7886 |
| <b>St. Petersburg Front Porch</b>  | Lolita Dash            | (727) 898-6144 |
| <b>Tallahassee: Frenchtown Community</b>                                       | Darryl Scott           | (850) 284-0172 |
| <b>Tampa: Heart of East Tampa</b>  | Johnetta Goldsmith     | (813) 237-4127 |
| <b>West Palm Beach:<br/>Northwood, Pleasant City &amp; Northwest Community</b> | Coni Williams          | (561) 352-3737 |



## **COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM**

### **SPONSOR PROJECT APPLICATION**

#### **PROJECT NARRATIVE**

The purpose of this project is for St Johns Housing Partnership Inc. to provide major rehabilitation or new construction projects in St Johns County, for low income residents. The priority will be on families whose homes were damaged by Hurricane Matthew. All others will be low income persons and special needs individuals who own homes or would like to own a home. There may be a limited opportunity for tax credits to be used on developing new rental property

#### **LIST OF ELIGIBLE DONATIONS**

- Cash
- Construction Materials
- Real Property

#### **USES OF THE DONATIONS**

To aid in the rehab or development of new affordable housing that will benefit local families. Funds will be leveraged with other sources to complete financing gaps for specific projects.

#### **ESTIMATES OF TOTAL PROJECT COSTS**

Costs will vary by project depending on the gap in leveraged funds. As one example , 19 Oak Street near Fullerwood High School is a small home damaged by Mathew whose elderly owner has received a substantially damaged letter. She has a small FEMA and insurance award that will be combined with SHIP and other resources to replace her existing 800 square foot home with a smaller 1 one bedroom home on her lot, at the proper elevation. Plans are being developed now, depending on final costs, this project can apply for a Tax Credit Approval, which can be presented to a local business interested in the tax credit . If they contribute \$25,000, they will receive their normal IRA tax write off, in addition to at least a 50% credit against their state sales tax

payment. Depending on the contributions received, the SJHP may be able to reduce the amount of SHIP funds needed and pass those along to another resident.

**AREA OF ELIGIBILITY**

This project will only benefit households under 120% of the AMI by family size

**GOVERNMENT RESOLUTIONS**

Pending application approvals.