

ORDINANCE NO. 2005- 123

AN ORDINANCE OF ST. JOHNS COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA; PROVIDING FOR REFERENCE AS THE "ELDER LIVING QUARTERS TEMPORARY ASSESSMENT ABEYANCE ORDINANCE"; PROVIDING FOR EXERCISE OF COUNTY POWERS; AUTHORIZING A TEMPORARY ABEYANCE IN THE INCREASE OF THE ASSESSED VALUE OF HOMESTEAD PROPERTY; PROVIDING THAT SAID TEMPORARY ABEYANCE IN THE INCREASE OF THE ASSESSED VALUE RESULTS FROM THE CONSTRUCTION OR RECONSTRUCTION OF THE PROPERTY FOR THE PURPOSE OF PROVIDING LIVING QUARTERS FOR ONE OR MORE NATURAL OR ADOPTIVE PARENTS OR GRANDPARENTS OF THE OWNERS OF THE PROPERTY OR THE OWNER'S SPOUSE IF AT LEAST ONE OF THE PARENTS OR GRANDPARENTS FOR WHOM THE LIVING QUARTERS ARE PROVIDED IS AT LEAST 62 YEARS OF AGE; PROVIDING FOR ADJUSTMENTS; ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR A PENALTY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 4(e), Florida Constitution, authorizes the State Legislature to enact a general law allowing counties to provide for a temporary abeyance in the increase of the assessed value of a homestead property; and

WHEREAS, said Article VII, Section 4(e), Florida Constitution provides a temporary abeyance in the increase of the assessed value of the homestead property to the extent it results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is 62 years of age or older. Article VII, Section 4(e), Florida Constitution further provides that the reduction may not exceed the lesser of: (1) the increase in assessed value resulting from construction or reconstruction of the property; or (2) twenty percent (20%) of the total assessed value of the property as improved; and

WHEREAS, Section 193.703, Florida Statutes, implements Article VII, Section 4(e), Florida Constitution, and Florida Administrative Code (F.A.C.) Chapter 12D-8.0068 provides for the administration of this statute; and

WHEREAS, the Board of County Commissioners finds that a temporary abeyance in the increase of the assessed value of a homestead property within the provisions and limitations of Article VII, Section 4(e), Florida Constitution, and Section 193.703, Florida Statutes is appropriate and beneficial to the citizens of St. Johns County; and

WHEREAS, a temporary abeyance in the increase of the assessed value of a homestead property should be in the form of an ordinance and should be filed with the St. Johns County Property Appraiser no later than December 30, 2005, to be effective in the 2006 tax year;

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of St. Johns County, Florida:

Section 1. Elder Living Quarters Temporary Assessment Abeyance Ordinance. This ordinance shall be referenced, and commonly known as, the "Elder Living Quarters Temporary Assessment Abeyance Ordinance."

Section 2. Exercise of County powers. This Ordinance represents an exercise of County powers, pursuant to Chapter 125, Florida Statutes. This Ordinance shall apply to the property tax levies of all taxing authorities levying tax within the County and shall be administered in compliance with F.A.C. Chapter 12D-8.0068, as amended.

Section 3. Temporary abeyance in the increase of the assessed value of a homestead property for living quarters of parents and grandparents. Commencing January 1, 2006 and annually thereafter, pursuant to Article VII, Section 4(e), Florida Constitution, and Section 193.703, Florida Statutes, a temporary abeyance in the increase of the assessed value of homestead property is hereby authorized provided that the reduced assessment value results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.

Section 4. Local plans and regulations. The temporary abeyance in the increase of the assessed value may be granted pursuant to this Ordinance only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations.

Section 5. Application. The temporary abeyance in the increase of the assessed value which is granted pursuant to this Ordinance applies only to construction or reconstruction that has been substantially completed after January 1, 2005 to an existing homestead and applies only during taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner.

Section 6. Annual application and limit on amount of reduction. The temporary abeyance in the increase of the assessed value may be granted only upon an application filed annually with the Property Appraiser. The application must be made before March 1 of the year

for which the temporary abeyance in the increase of the assessed value is to be granted. If the Property Appraiser is satisfied that the property is entitled to temporary abeyance in the increase of the assessed value pursuant to this Ordinance, the Property Appraiser shall approve the application, and the value of such residential improvements shall be excluded from the value of the property for purposes of ad valorem taxation. The value excluded may not exceed the lesser of the following:

- (a) The increase in assessed value resulting from construction or reconstruction of the property; or
- (b) Twenty percent (20%) of the total assessed value of the property as improved.

Section 7. Penalty for violation. Pursuant to Section 193.703, Florida Statutes, if the owner of homestead property for which such temporary abeyance in the increase of the assessed value has been granted is found to have made any willfully false statement in the application for the reduction, the reduction shall be revoked, the owner is subject to a civil penalty of not more than \$1,000, and the owner shall be disqualified from receiving any such reduction for a period of five (5) years.

Section 8. Adjustment of assessed value. When the property owner no longer qualifies for the temporary abeyance in the increase of the assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the improvements were substantially completed shall be added back to the assessed value of the property.

Section 9. Severability. If any Section, subsection, sentence, clause, phrase or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

Section 10. Effective date. This Ordinance shall take effect upon filing with the Secretary of State.

PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, Florida, this 27 day of December, 2005.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

By: James E. Bryant  
James E. Bryant, Chairman

ATTEST: Cheryl Strickland, Clerk of Court

By: Uwonne King  
Deputy Clerk

Rendition Date: 12/27/05

Effective Date: 12/28/05

**NOTICE OF 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, December 27, 2005 at 9:00 a.m. in the County Auditorium at the County Administration Complex, 4020 Lewis Speedway (County Road 16-A) and U.S. 1 North, St. Augustine, Florida, to consider adoption of the following ordinance: AN ORDINANCE OF ST. JOHNS COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA; PROVIDING FOR REFERENCE AS THE "ELDER LIVING QUARTERS TEMPORARY ASSESSMENT ABEYANCE ORDINANCE"; PROVIDING FOR EXERCISE OF COUNTY POWERS AUTHORIZING A TEMPORARY ABEYANCE IN THE INCREASE OF THE ASSESSED VALUE OF HOMESTEAD PROPERTY; PROVIDING THAT SAID TEMPORARY ABEYANCE IN THE INCREASE OF THE ASSESSED VALUE RESULTS FROM THE CONSTRUCTION OR RECONSTRUCTION OF THE PROPERTY FOR THE PURPOSE OF PROVIDING LIVING QUARTERS FOR ONE OR MORE NATURAL OR ADOPTIVE PARENTS OR GRANDPARENTS OF THE OWNERS OF THE PROPERTY OR THE OWNER'S SPOUSE OR AT LEAST ONE OF THE PARENTS OR

GRANDPARENTS FOR WHOM THE LIVING QUARTERS ARE PROVIDED IS AT LEAST 62 YEARS OF AGE; PROVIDING FOR ADJUSTMENTS TO ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR A PENALTY; PROVIDING FOR SEVERABILITY; AND PROVIDING 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 Complex, 4020 Lewis Speedway (CR 16A and U.S. #1), 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

COPY OF

**THE ST. AUGUSTINE RECORD**

PUBLISHED EVERY MORNING MONDAY THROUGH FRIDAY, SATURDAY AND SUNDAY MORNING ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA,  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared **CHARLES BARRETT** who on oath says that he is an Accounting Clerk of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement, being **NOTICE OF HEARING** in the matter **ORD ELDER LIVING QUARTERS** was published in said newspaper in the issues of **DECEMBER 16, 2005.**

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 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 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 **19TH** day of **DECEMBER, 2005.**

by *Patricia A. Bergquist* who is personally known to me or who has produced **PERSONALLY KNOWN** as identification.



Patricia A. Bergquist  
My Commission #1025991  
Expires December 16, 2007

*Patricia A. Bergquist*  
(Signature of Notary Public)

(Seal)

PATRICIA A. BERGQUIST

accommodation to participate in the proceedings should contact ADA Coordinator, at (904) 209-0650 at the St. Johns County Courthouse, 4010 Lewis Speedway, Room 276, St. Augustine, FL 32084. For hearing

Impaired Individuals: Telecommunication Device for the Hearing (TDD): Florida Relay Service: 1-800-955-8771 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: Patricia DeGrande, Deputy Clerk  
L3150-5 Dec 16, 2005



FILED

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FLORIDA DEPARTMENT OF STATE  
**Sue M. Cobb**  
Secretary of State  
DIVISION OF LIBRARY AND INFORMATION SERVICES

CHERYL STRICKLAND  
CLERK COUNTY COMMISSION  
ST. JOHNS COUNTY FL

January 3, 2006

Ms. Yvonne King, Deputy Clerk  
Minutes and Records Department  
St. Johns County  
4010 Lewis Speedway  
St. Augustine, Florida 32084

Dear Ms. King:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated December 27, 2005 and certified copy of St. Johns County Ordinance No. 2005-123, which was filed in this office on December 28, 2005.

Sincerely,

Liz Cloud  
Program Administrator

LC/kcs

STATE LIBRARY OF FLORIDA  
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