

ORDINANCE NO. 74-9

AN ORDINANCE ESTABLISHING THE 1974 AD VALOREM TAX FUND, PROVIDING FOR AN ADMINISTRATOR AND CUSTODIAN OF SUCH FUND; CREATING A SPECIAL TRUST FUND FOR PAYMENT CREDIT ON HERNANDO COUNTY TAXPAYERS' 1974 AD VALOREM TAXES; PROVIDING FOR DISPOSITION OF SAID TRUST FUND; PROVIDING FOR NO CONFLICT WITH STATUTORY TAX COLLECTING PROCEDURES; PROVIDING FOR PAYMENT OF BALANCE OF TAX OBLIGATION; ESTABLISHING A TERMINATION DATE; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Constitution and Laws of the State of Florida authorize the levying of ad valorem taxes for county, school and special district purposes during each calendar year; and

WHEREAS, said ad valorem taxes become a lien against all real property in Hernando County subject to ad valorem taxation as of January 1st of each year, and resultantly, the ad valorem tax for the year 1974 constitutes a lien on real property in Hernando County subject to ad valorem taxation as of January 1, 1974; and

WHEREAS, the United States Internal Revenue Service allows payment of ad valorem tax during a taxable year to be a deduction from gross income for purposes of United States Taxpayers' Income Tax determination; provided, however, payment of such tax must be made during the calendar year for which a deduction is sought; and

WHEREAS, the 1974 Hernando County tax bill for 1974 ad valorem taxes will not be finally approved, extended, certified and ready for payment until after December 31, 1974, due to numerous difficulties arising from the tax assessing and certifying procedure; and

WHEREAS, such condition has created a great and undue hardship to the citizens of Hernando County, inasmuch as they will not be able to pay their ad valorem taxes in the year 1974 and will resultantly not be able to remove the lien from their property and will be unable to obtain a tax deduction for Federal Income Tax purposes for the year 1974; and

WHEREAS, the County Tax Collector is not authorized to accept advance payments of taxes in those situations in which the

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tax roll has not been finally certified and the final tax bills mailed; and

WHEREAS, the Hernando County Board of County Commissioners is desirous of creating a special trust fund for the purpose of receiving advance payments towards the 1974 ad valorem tax liability;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:

SECTION 1: There is hereby created a special trust fund of the Hernando County Clerk of the Circuit Court to be called the "HERNANDO COUNTY 1974 AD VALOREM TAX TRUST FUND," hereinafter referred to as the FUND.

SECTION 2: The administrator and custodian of the FUND shall be the Hernando County Clerk of the Circuit Court. The FUND shall be handled as all other County Trust Funds and may be deposited in any County depository in interest-bearing accounts; provided, however, that said FUND shall be available for payment to the Hernando County Tax Collector at such time as the 1974 tax bills are final and originally mailed.

SECTION 3. Any Hernando County property owner owning real property in Hernando County subject to County, municipal, school and special district ad valorem tax may pay to the Clerk of the Circuit Court into the FUND such sum of money as he estimates to be his 1974 ad valorem tax bill on any real property he may own in Hernando County subject to ad valorem tax for County, municipal, school or special district purposes. Said sum so paid into the FUND by the property owner shall be credited to his 1974 Tax Bill. Upon final certification of the 1974 Hernando County Tax Roll and upon the mailing of the 1974 Tax Bills by the Hernando County Tax Collector, the Clerk of the Circuit Court shall pay to the Tax Collector the funds held in the FUND to be applied toward the individual taxpayer's ad valorem tax bill on the particular property for which the sum was paid into the FUND. The Clerk shall insure that each payment into the FUND is properly itemized as to property description and amount to insure credit to the proper Tax Bill and in the proper amount.

SECTION 4. This Ordinance shall in no way alter, change nor amend the normal, routine and statutory ad valorem tax collecting process, including the issuance of tax certificates for all ad valorem taxes or portions thereof left unpaid as of the statutory deadline for payment of ad valorem taxes. This Ordinance shall in no way apply to Hernando County taxpayers who do not pay an advance tax payment into the FUND. The FUND shall be merely a trust fund establishing a means of paying advance payment of 1974 ad valorem tax obligations for the purpose of crediting said payment against such taxpayer's tax obligation.

SECTION 5. In the event the payment made into the FUND by the taxpayer is less than the actual final 1974 Tax Bill, as mailed to the taxpayer by the Tax Collector, the taxpayer shall be liable for such additional sum and shall pay it along with and in addition to the payment made by the taxpayer into the FUND.

SECTION 6. The Clerk of the Circuit Court shall not be authorized to accept payment into the FUND after December 31, 1974.

SECTION 7. This Ordinance shall be void and the terms of this Ordinance shall expire at such time as the Clerk of the Circuit Court pays to the Tax Collector all of the money in the FUND for credit to such individuals' 1974 Ad Valorem Tax Bills as have paid an estimated tax sum into the FUND.

SECTION 8. This Ordinance shall be immediately certified by the Clerk of the Board to the Secretary of State and shall take effect upon receipt of official acknowledgment from that office that it has been filed; or, if adopted as an emergency enactment, upon its mailing by special delivery and certified mail to the Secretary of State.

ADOPTED on this 17th day of December, 1974, as an emergency enactment with the concurring vote of all five Members of the Board.

ATTEST:

  
HAROLD WILLIAM BROWN, CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

  
JAMES T. STENHOLM, CHAIRMAN