

1 Introduced by Council Members Holland, Jenkins, Carter, Self,  
2 Alvarez, Brown, Carlucci, Chandler, Daniels, Fullwood, Hipps,  
3 Holzendorf, Lockett-Felder, Overton, Ray, Rustin, Soud, Southwell  
4 and Yates:

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6  
7 **ORDINANCE 2003-280-E**

8 AN ORDINANCE CONCERNING CHAPTER 110 (CITY  
9 TREASURY), *ORDINANCE CODE*, CREATING A NEW  
10 SECTION 110.354 TO ESTABLISH A DIRT ROAD  
11 PAVING SPECIAL ASSESSMENT TRUST FUND; CHAPTER  
12 742 (STREETS CONSTRUCTED BY SPECIAL  
13 ASSESSMENT), *ORDINANCE CODE*, CREATING A NEW  
14 PART 1 (SPECIAL ASSESSMENTS - GENERAL) AND  
15 CREATING A NEW SECTION 742.107 TO PROVIDE FOR  
16 CITY FUNDING OF UP TO ONE-THIRD OF THE COST TO  
17 PAVE "QUALIFIED" DIRT ROADS THROUGHOUT DUVAL  
18 COUNTY; ESTABLISHING CRITERIA FOR "QUALIFIED"  
19 DIRT ROADS; CONCERNING CHAPTER 742 (STREETS  
20 CONSTRUCTED BY SPECIAL ASSESSMENT), *ORDINANCE*  
21 *CODE*, CREATING A NEW PART 2 (DIRT ROAD SPECIAL  
22 ASSESSMENT HARDSHIP PROGRAM), AND CREATING NEW  
23 SECTIONS 742.201, 742.202, 742.203, 742.204  
24 AND 742.205 TO PROVIDE FOR DEFERRAL OF DIRT  
25 ROAD PAVING SPECIAL ASSESSMENTS FOR HOMESTEAD  
26 TAX DEFERRAL PROPERTIES AND TO ESTABLISH THE  
27 DIRT ROAD PAVING SPECIAL ASSESSMENT GRANT  
28 PROGRAM FOR CERTAIN QUALIFIED PROPERTY OWNERS;  
29 PROVIDING AN EFFECTIVE DATE.

1           **BE IT ORDAINED** by the Council of the City of Jacksonville:

2           **Section 1.**       Section 110.354, *Ordinance Code*, is hereby  
3 created to read as follows:

4                                   **CHAPTER 110**

5                                   **CITY TREASURY**

6                                   \* \* \*

7                                   **PART 3. SPECIAL ACCOUNTS AND FUNDS**

8                                   \* \* \*

9           **Sec. 110.354   Dirt Road Paving Special Assessment Grant**  
10 **Trust Fund.**   There is hereby created and established a Dirt Road  
11 Paving Special Assessment Grant Trust Fund into which shall be  
12 deposited and from which shall be expended all appropriations to  
13 and donations of money made for the general purpose of assisting  
14 low-income homeowners with the cost of non-ad valorem special  
15 assessments for paving dirt roads pursuant to Chapter 742.107,  
16 *Ordinance Code*. All funds deposited into this Trust Fund shall be  
17 the subject of a permanent and continuing appropriation which shall  
18 carry forward from year-to-year notwithstanding budget years.  
19 Private donations to the trust fund may be dedicated for the  
20 benefit of a specific road paving project or household provided the  
21 applicant qualifies for the grant pursuant to Section  
22 742.203, *Ordinance Code*. The Director of Administration and Finance  
23 is authorized to make disbursements from this Trust Fund upon  
24 written requisition of the Director of Neighborhoods, or his  
25 designee, or upon the recommendation of the special assessment  
26 hardship review committee and in accordance with Chapter 742, Part  
27 2, *Ordinance Code*, Dirt Road Paving Special Assessment Grant  
28 Program.

29           **Section 2.**       Section 742.107, *Ordinance Code*, is hereby  
30 created to read as follows:

CHAPTER 742

STREETS CONSTRUCTED BY SPECIAL ASSESSMENT

PART 1. SPECIAL ASSESSMENTS - GENERAL

\* \* \*

**Sec. 742.107 City contribution toward special assessments for dirt roads.**

(a) The City may contribute up to one-third of the cost to pave "qualified" dirt roads in Duval County existing on or before May 3, 1989. The remaining two-thirds of the cost for paving the "qualified" dirt road will be made by special assessment of the benefiting property owners as provided in Chapter 742, *Ordinance Code*, and Chapter 170, Florida Statutes.

(b) The Director, Public Works Department, shall determine whether a dirt road is "qualified" for city contribution based on an evaluation of the following criteria:

(i) whether the road is an existing passable roadway with an acceptable public right-of-way previously dedicated to the City by deed of dedication or record plat; and

(ii) whether the road has been in existence and serving at least two residences before May 3, 1989; and

(iii) whether 100% of the necessary right-of-way or easements for City maintenance and stormwater treatment and drainage facilities have been previously dedicated to the City by deed of dedication, easement or record plat; and

(iv) whether 66.677% of the abutting property owners agree to share two-thirds of the cost of construction with the City.

(c) The City shall assess each benefiting property owner according to procedures set forth in Chapter 742, *Ordinance Code*, and Chapter 170, Florida Statutes.

1           **Section 3.**           Chapter 742, Part 2 (Dirt Road Paving Special  
2 Assessment Grant Program) and Sections 742.201, 742.202, 742.203,  
3 742.204 and 742.205, *Ordinance Code*, are hereby created to read as  
4 follows:

5           **CHAPTER 742.       STREETS CONSTRUCTED BY SPECIAL ASSESSMENT**

6           **PART 2.   DIRT ROAD SPECIAL ASSESSMENT HARDSHIP ASSISTANCE PROGRAM**

7           **Sec. 742.201 Definitions.**   For purposes of this Part 2,  
8 Special Assessment Hardship Assistance Program, the following  
9 definitions shall apply:

10           (a) *Household* means a person or group of persons living  
11 together in a room or group of rooms as a housing unit, but the  
12 term does not include persons boarding in or renting a portion of  
13 the dwelling.

14           (b) *Income* means the "adusted gross income" as defined in  
15 section 62 of the United States Internal Revenue Code, of all  
16 members of a household.

17           (c) *Qualified property owner* means any person owning  
18 residential property assessed pursuant to Section 630.107,  
19 *Ordinance Code*.

20           **Sec. 742.202   Special Assessment Homestead Tax Deferral**  
21 **Properties.**

22           (a) It is hereby determined to be in the best interests of  
23 the citizens of the City of Jacksonville to assist low-income  
24 property owners with any financial burden created by the imposition  
25 of special assessments pursuant to Section 742.107, *Ordinance Code*.  
26 There is hereby created an economic hardship program to assist  
27 property owners who may qualify for Florida's Homestead Tax  
28 Deferral Program, as set forth in Chapter 197, Florida Statutes.  
29 All qualified applicants who may receive homestead tax deferral for  
30 a particular year, may in their application for tax deferral for

1 the year in question, request the City to exempt their property  
2 from Dirt Road Paving Special Assessments imposed pursuant to  
3 Section 742.107, *Ordinance Code*.

4 (b) For all such qualified applicants who may receive a tax  
5 deferral for a particular year, the annualized amount Dirt Road  
6 Paving Special Assessment against said property for the appropriate  
7 year shall be paid by the City from funds other than those derived  
8 from special assessments imposed pursuant to Section 742.107,  
9 *Ordinance Code*, subject to the following conditions:

10 (1) A lien for the maximum assessment per annum amount  
11 will be recorded against the property;

12 (2) Payments on the assessment amount will be suspended  
13 until there is a change of ownership of the property or until there  
14 is some other change of circumstance of the property owner which  
15 would no longer qualify the property owner as having a financial  
16 hardship. It is the responsibility of the property owner to notify  
17 the City of any such change in circumstances;

18 (3) The hardship postponement must be annually renewed  
19 as applicable is only for the life of the approved property owner,  
20 absent an occurrence described in Section 742.202(b) above; and

21 (4) Interest on the assessment will continue to accrue  
22 throughout the postponement as it would otherwise.

23 **742.203 Dirt Road Paving Special Assessment Grant Program.**

24 (a) The dirt road special assessment grant program is hereby  
25 established, subject to annual appropriations by the City Council  
26 or private donations, to provide dirt road paving special  
27 assessment grants to owners of residential property assessed  
28 pursuant to Section 742.107, *Ordinance Code*. The program will  
29 continue each fiscal year as long as appropriated funds remain  
30 available.

1 (b) Qualified property owners may receive a grant for up to  
2 one hundred (100) percent of the annualized amount of the special  
3 assessment for their residential property as required by Section  
4 742.107, *Ordinance Code*, if the annual cost of the special  
5 assessment exceeds ten percent (10%) of the annual household income  
6 of the property owner.

7 **Sec. 742.204 Administration.** The Director of the  
8 Neighborhoods Department shall be responsible for administration of  
9 the program consistent with all provisions of this Chapter 742. The  
10 Director of the Neighborhoods Department and the Directors of the  
11 Public Works Department and Administration and Finance Department,  
12 or their designee (the Hardship Review Committee), shall evaluate  
13 grant applications to determine eligibility based on an evaluation  
14 of (i) the applicant's annual household income; and (ii) the  
15 annualized cost of the special assessment as set forth in this  
16 Part 2, Chapter 742, *Ordinance Code*, and award dirt road paving  
17 special assessment grant as necessary and as funds are available.

18 **Sec. 742.205 No foreclosure policy.** It shall be the policy  
19 of the City of Jacksonville not to foreclose on any homestead  
20 property to collect a lien for non-ad valorem special assessments  
21 imposed pursuant to Section 742.107, *Ordinance Code*, until there is  
22 a sale, transfer of ownership or change in use of the subject  
23 property.

24 **Section 4. Effective Date.** This ordinance shall become  
25 effective upon signature by the Mayor or upon becoming law without  
26 the Mayor's signature.

Amended 3/25/03  
Substituted 4/22/03  
Amended 5/13/03

1 Form Approved:

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3 /s/ Margaret M. Sidman

4 Office of General Counsel

5 Legislation Prepared By: Jeanne M. Miller

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