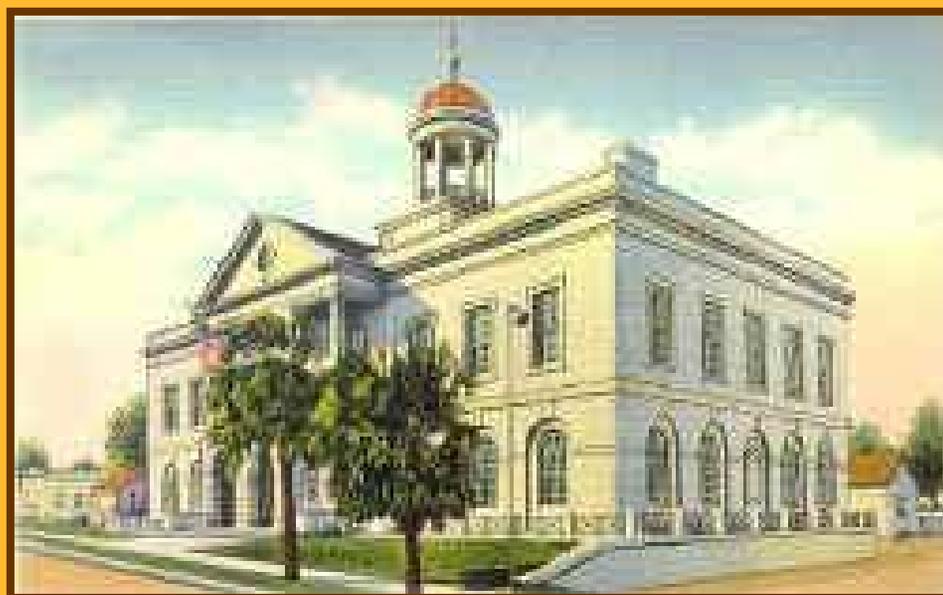


History of Leon County and the Tax Collector's Office



Capitol County

Tallahassee, Florida



Doris Maloy, Tax Collector

January 2001- Present

Education: Bachelor of Science, Accounting,
(Summa Cum Laude); Florida A & M
University

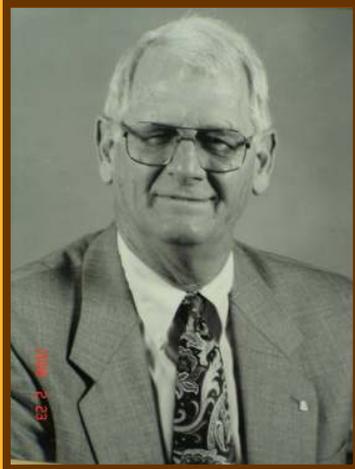
Experience: Elected Tax Collector, 2000.

Prior experience includes 24 years in
Government and private industry with:
Arthur Andersen & Co., Florida's Public
Service Commission, Department of
Commerce, and Office of the Governor under
Governors Bob Graham, Lawton Chiles and
Jeb Bush.

Goal: My goal is to be proactive in meeting the
needs of our customers through superior
service, innovation and technology.



Preceding Tax Collector's



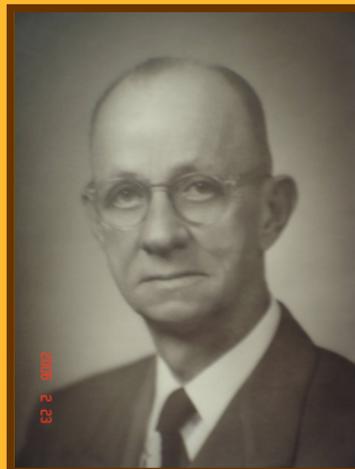
John Chaffin
1981 - 2000



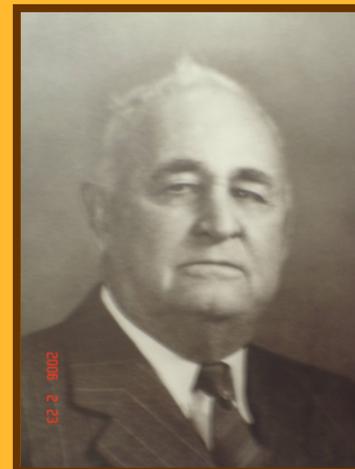
Fred Womble
1971 - 1980



Roy E. Lett
1965 - 1971



W. Kenneth Collins
1933 - 1965



R. B. Council
1921 - 1933

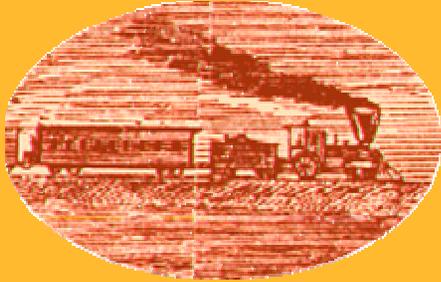
Leon County – “Florida’s” Capitol County



- **Tallahassee, Florida's** Capital City, has a unique history. Nestled among the hills, red clay, and oaks of Florida's panhandle, Tallahassee may not seem like the typical Florida city. Yet the history of Florida and Tallahassee are closely connected. "Tallahassee" is an Apalachee Indian word meaning "old town" or "abandoned fields". The Apalachee Indians lived throughout the panhandle from 500 through the 1600s. In 1539, Hernando de Soto spent the first Christmas in the New World in the woods near the present State Capitol. As more Spanish colonists entered the panhandle, disease and fighting reduced the Apalachee Indian population until they left and the area became an abandoned village, thus it was called "Tallahassee".
- When Florida became a territory of the United States in 1822, both St. Augustine and Pensacola, the major cities in Florida at the time, competed to be the Capital. Unable to come to an agreement, it was decided to locate the Capital at a point between the two cities. Tallahassee's tall hills attracted the search party, and in 1824 the City of Tallahassee was created, with a log cabin capital was quickly built.

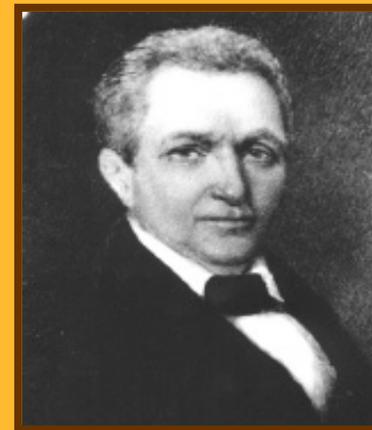


- Even though it was the state Capital, Tallahassee quickly acquired the reputation of an outlaw frontier town. Men on the street often carried guns and knives. Duels were a popular recreation. After passing through Tallahassee, Ralph Waldo Emerson called Tallahassee "a grotesque place...rapidly settled by public officers, land speculators, and desperados." To end this lawlessness, a small group of police officers were commissioned, and Tallahassee's Police Department has served the City ever since.



TERRITORIAL FLORIDA PERIOD:

- Leon County was created by the Legislative Council of the Territory of Florida at its first meeting in the City of Tallahassee. The Act, signed by Governor Duval on December 28, 1824, set up Leon County with the boundaries “comprehended within the line corresponding on the west by the Ochlockonee River, or the eastern boundary of Gadsden County, on the north by the boundary line of the state of Georgia, on the east by the river Suwannee, and on the south by the Gulf of Mexico.” The original boundaries of Leon County have been modified by the creation of Jefferson County to the east in 1827, of Wakulla County to the south in 1828, and by minor Leon County was created by the Legislative changes in the western boundary in 1933.



- The rich land quickly turned Leon County into a thriving agricultural area. Tallahassee had several large plantations that raised crops including cotton, corn and sweet potatoes. In 1860, 9,089 slaves lived in Tallahassee.
- During the Civil War, Tallahassee was the only Confederate City east of the Mississippi that did not fall to Union troops. At a small battle that was waged at Natural Bridge, south of Tallahassee near the City of St. Marks, a put-together army of old men and students from the West Florida Seminary (now Florida State University) fought off an attack by Union troops.





After the Civil War, many of Tallahassee's large plantations were turned into hunting lodges for wealthy winter residents from the North. Times were tough, with more laborers than jobs, and many farmers were caught in the never ending cycle of share cropping. Yet Tallahassee slowly continued to grow. By 1950, Tallahassee's population reached 27,237, and farmers were no longer the majority of the rural population.

Almost since being named as the Capital, Tallahasseeans have fought back various attempts to move the Capital to another City. After the turn of the century, business men promoted hotels and lodging houses to insure that legislators had places to stay. In an effort to beautify the town, hundreds of dogwoods and oaks were planted along streets and in front yards and have become a symbol of Tallahassee. In the 60s, the town even organized "Springtime Tallahassee", an annual parade and celebration, in an effort to keep legislators from moving the Capital. With the dedication of the new Capital Complex in 1978, the threats of moving the Capitol were put to rest for the time.

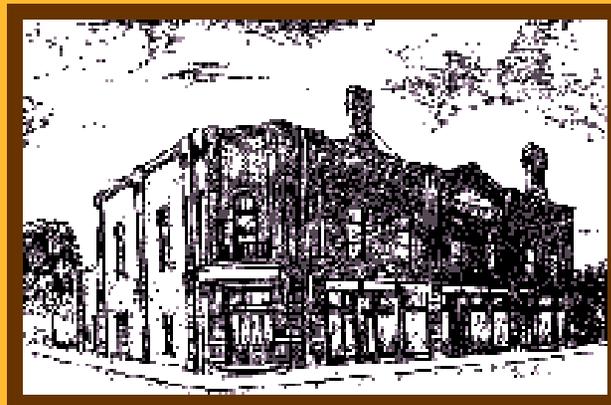
Tallahassee Florida, sits halfway between Georgia and the Gulf of Mexico. Winters can be quite cool. In the heat of summer a gulf breeze can creep ashore. Streets lined with massive live oaks draped in Spanish moss crisscross the downtown area. Follow winding country roads meandering around rolling hills and eventually you wind up at the state capital. Sophistication, southern charm and historical landmarks await your arrival in the capital city.

Today's Tallahassee is a community where tradition and family are important. Government offices house the largest sector of the labor force, followed by services and retail trade. Two universities, Florida State, Florida A & M, and Tallahassee Community College attract highly educated professionals, researchers and many students. In recent years, Tallahassee has become home to super computers and the National High Magnetic Laboratory.



Property Taxes & Historic Properties

Tallahassee City Commission and Leon County Board of County Commissioners
Grant Historic Preservation Ad Valorem
Property Tax Relief to Historic Property



History of Enabling Legislation

- The Florida House of Representatives passed a joint resolution (HJR 969) in 1997 proposing amendments to Section 3 and 4 of Article VII and the creation of Section 22 of Article XII of the Florida Constitution. The electors of Florida authorized the implementation of HJR 969 in the November 1998 general election.
- After voter approval, HJR 969 amended the Florida Constitution to permit counties and municipalities to exempt historic properties from ad valorem taxation. The requirement that the owners of historic properties be engaged in the rehabilitation or renovation of these properties in order to receive historic preservation ad valorem tax exemption was removed. To grant the exemption, counties and municipalities must pass an ordinance. An exemption or classified use assessment of historic property will only apply to property taxes levied by the particular unit of government that has adopted an ordinance. The amount of the county and municipal exemptions, the requirements for eligibility, and the time periods for the exemptions are specified by the Legislature in general law.

- The 1997 Legislature enacted Chapter 97-117, Laws of Florida, effective on the date the amendment to the Florida Constitution that authorized this act was approved by the electors in November 1998. This law created section 196.1961, Florida Statutes, effective January 1, 1999, providing procedures and requirements for counties and municipalities to follow in adopting an ordinance exempting up to 50 percent of the assessed value of eligible historic properties from ad valorem taxes. This law also created section 193.503, Florida Statutes, effective January 1, 1999, providing that counties and municipalities may adopt an ordinance providing that eligible historic property, used for commercial and certain nonprofit purposes, may be classified and assessed based on character or use. The new law also amended section 193.011, Florida Statutes, effective May 24, 1997, to clarify that a local “historic preservation ordinance” must be considered as a factor in arriving at the highest and best use of property.

Local Ordinances

- An exemption or classified use assessment of historic property will only apply to property taxes levied by the particular unit of government that has adopted an ordinance. A historic property exemption will not apply to taxes levied for the payment of bonds nor to taxes authorized by a vote of the electors pursuant to Article VII, Section 9(b) or Section 12 of the Florida Constitution.
- The Tallahassee City Commission adopted Ordinance No. 00-O-0012 on February 23, 2000, which added Section 22-80 to the City of Tallahassee Code and provides for the assessment of historic properties based on their character or use as defined in section 193.503, Florida Statutes. The Tallahassee City Commission adopted Ordinance No. 00-O-0014 on February 23, 2000, which added Section 22-81 to the City of Tallahassee Code and grants an ad valorem tax exemption of fifty percent of the assessed value of property that meets the criteria listed in section 196.1961, Florida Statutes.
- The Board of County Commissioners of Leon County adopted Ordinance No. 00-13 on March 14, 2000, which added Chapter 11, Article XIII, Sections 11-330 and 11-331 to the Code of Laws of Leon County. Section 11-330 provides for the assessment of historic property based on its character or use as defined in section 193.503, Florida Statutes. Section 11-331 grants an ad valorem tax exemption of fifty percent of the assessed value of property that meets the criteria listed in section 196.1961, Florida Statutes.

1969 Receipt for Payment of Leon County Real Estate Taxes

NOTICE - RECEIPT OF		LEON COUNTY TAXES REAL ESTATE		ROY E. LETT TAX COLLECTOR		FOR CALENDAR YEAR 69	
TAX NUMBER	MTG CODE	EXEMPTION	TAXABLE VALUE	IF PAID IN:	DISCOUNT		NET AMOUNT
26710		\$ 5,000	\$ 4,030	NOVEMBER →	3.18	PAY →	76.40
				DECEMBER →	2.39	PAY →	77.19
				JANUARY →	1.59	PAY →	77.99
				FEBRUARY →	.80	PAY →	78.78
				MARCH →	.00	PAY →	79.58
				3% PENALTY AFTER APRIL 1	ADVERTISING COST		TOTAL
TAX RATE SCHOOL BOARD COUNTY COMMISSION CITY OF TALLAHASSEE				MILLAGE	% OF TAX		
				12.762	64.63		
				6.985	35.37		
PROPERTY DESCRIPTION							
LEE MANOR UNIT 3 LOT 2 & .16 A ADJ BLOCK A DB 246/396 OR 21/180 194/259				HOWARD H G & M L 3120 GALLIMORE DR TALLAHASSEE FLA 32304			
SEE INSTRUCTIONS ON REVERSE SIDE PLEASE DO NOT SEPARATE OR WRITE ON THIS FORM				Pam SHOULPE ACQUIRED ON 12/31/92 BY OWNER, PAYING 92 TAXES.			

The Collection of Real Estate Taxes, Current versus Delinquent

- All of property taxes collected by the Leon County Tax Collector constitute a first lien, superior to all other liens, on the taxed property from one second past midnight on the morning of January first each calendar year and continues in full force until paid. Interestingly, such taxes do not become due and payable until November first of that same year.
- If those taxes are paid during the month of November, a 4 percent discount is offered. If paid during December, the discount is 3 percent, in January, 2 percent and if in February, 1 percent. If those taxes are paid in March, the full amount is due. On April first, all those taxes that remain unpaid become delinquent and begin to accrue interest at a rate of 18 percent from the date of delinquency until a Tax Certificate is sold to collect the taxes, penalties and interest then due.
- Each delinquent taxpayer is notified that a Tax Certificate will be sold to willing private investors at a sale to commence no later than the last day in May in order to collect those taxes unless the property owner makes payment prior to the start of that sale. Any property on which such a Tax Certificate is sold may be sold at public auction at a future date if the Certificate is not redeemed.

Current versus Delinquent, Continues

- Until two years ago, all of Florida's Tax Collectors held live auctions to sell such tax certificates. These sales were often long, drawn out affairs lasting for days or even more weeks. Then state law was changed to allow Tax Collectors to conduct such sales by electronic means over the Internet. Four Collectors did so the first year and they were joined by some twenty three more, including the Leon county Tax Collector, in the second year. Such sales are completed in hours, drawing bidders from all over the world and relying upon electronic funds transfer technologies for rapid collection of the amounts due.
- This is just one more example of the Leon County Tax Collector's proactive approach to meeting the needs of customers through superior service, innovation and technology!



The Collection of Personal Property Taxes, Current versus Delinquent

- As with Real Estate Taxes, constitute a first lien, superior to all other liens, on the taxed property. They become due and payable on the same dates and are subject to the same discounts. As with Real Property Taxes, Personal Property taxes become delinquent on April first.
- However, delinquent Personal Property Taxes are collected by a method that does not involve the sale of Tax Certificates. Rather, state law provides that the Tax Collector is to publish a list of the unpaid personal property taxes due with the names and addresses of the delinquent Taxpayers. Then, prior to April 30 of each year, the Tax Collector issues Tax Warrants providing for the seizure of personal property owned by those delinquent taxpayers. The Collector then files an action in Circuit Court to obtain a Court Order confirming those warrants for execution. Upon entry of such an order, enforcement action begins.
- Because these confirmed tax warrants have the same force and effect as a writ of garnishment, upon goods, moneys, and other personal effects of the delinquent taxpayer, it is frequently simpler and more effective to garnish the taxpayer's bank account for the amount due than it is to seize, store, and sell the taxed property.

Taxes, Current versus Delinquent Continues

- Thus, starting in 2005, the Leon County Tax Collector began the selective use of bank garnishments in addition to other remedies provided by law, thus expediting compliance enforcement with delinquent Personal Property taxes.
- This is yet another example of the Leon County Tax Collector's proactive approach to meeting the needs of customers through superior service, innovation and technology!



A History of Florida's License Plates



- **Florida's First State Motor Vehicle License Plate Laws**
- Chapter 5437, Act No. 66, Laws of Florida, May 11, 1905, required all resident owners to pay a \$2.00 fee to register their motor vehicles with the Secretary of State and to provide make, description, serial number and horsepower of the autos. The Secretary of State in return issued a paper certificate, the number of which was displayed prominently on the rear of the vehicle. The owner was thus required to provide his own license plate, a practice common to many states and localities prior to about 1910. Although it was not required, some license plates displayed the "FLA" state designation. License plates of wood, leather and metal are known, some being homemade while others were made by local sign smiths or purchased from a mail-order firm. These permanent numbers were required until September 30, 1915.
- **Early City License Plate Ordinances - (1905-Dec. 31, 1917)**
- Florida cities exercised local option during the pioneer motoring era by imposing licensing requirements similar to the state's. Jacksonville, Pensacola, Palatka, Ocala, Orlando, Miami, Tampa and even a small town such as Brooksville are just a few municipalities known to have required motor vehicle registration and number displays.



County-Issued Annual License Plates - (Oct. 1, 1911 to Dec. 31, 1917)

- While state motorists displayed the permanent state numbers and in some cases permanent and/or annual city numbers, in 1911 the state mandated that they display annual county numbers as well. (Chapter 62122, Act No. 93, Laws of Florida, June 5, 1911). Imagine having to display state, county and city license plates on one vehicle! The county plates were issued by each county tax collector for the fiscal year period of Oct. 1 through Sept. 30. Fees were based upon horsepower rating and ranged from \$3.00 (less than 10 HP) to \$50 (over 70 HP). "For Hire" vehicles were charged with a slightly higher fee than "owner" vehicles. County-issued plates were not standardized statewide (each county being responsible for supplying its own plates), which accounts for the bewildering array of size, shape, color and format of these plates. Typically, the porcelain steel plates ordered from northern sign manufactures were used.
- From 1905 through 1917 the state issued permanent license plate numbers. Beginning in 1921, the issuance of the annual license plate began and persists to this day.



- **State issued Annual Plates - (Jan. 1, 1918 to Present)**
- Chapter 7275, Act 17, Laws of Florida, May 28, 1917 created the Sunshine State's first uniform statewide annual license plate. Florida was the last of the old 48 states to issue motor vehicle license plates, South Carolina and Texas having some so in 1917. The new law repealed city and county registration by mandating registration with the comptroller of the State of Florida. The motor vehicle commission was then created. The motor vehicles commission became the Department of Motor Vehicles in 1965. The 1917 Act provided for annual issuance of a paper certificate of registration and a pair of numbered plates per car. Matched pairs continued to be issued through 1921 and single plates were issued from 1922 to the present.



Current Sunshine State License Plate



Leon County Courthouse 1990 Dedication



Resolution

WHEREAS, Tax Collector, John Chafin, and his able staff, faced with the challenge of developing a budget proposal that would meet the growing needs of our community, while "holding the line" on any millage increase, responded to the challenge; and

WHEREAS, John Chafin and his staff worked diligently to find ways to "hold the line" for next year's budget without compromising the service to our community; and

WHEREAS, as a result of the Tax Collector's dedicated efforts, the Board of County Commissioners were presented with a proposed budget that held the line on the Ad Valorem millage rate at 8.09 mills.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that the Leon County Tax Collector and his staff be commended for their dedication, innovation, and diligence. Because of their efforts we are able to present to our citizens a budget for the fiscal year 1990-1991 with no increase in the Ad Valorem millage rate.

DATED this 21st day of August, A.D., 1990.



BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

Gary Yordon, Chairman

Henry Lewis, III, Vice Chairman

Robert K. Henderson

Gayle Nelson

Don C. Price

Marjorie Turnbull

J. Lee Vause

ATTEST:

Willie White
Clerk of Circuit Court

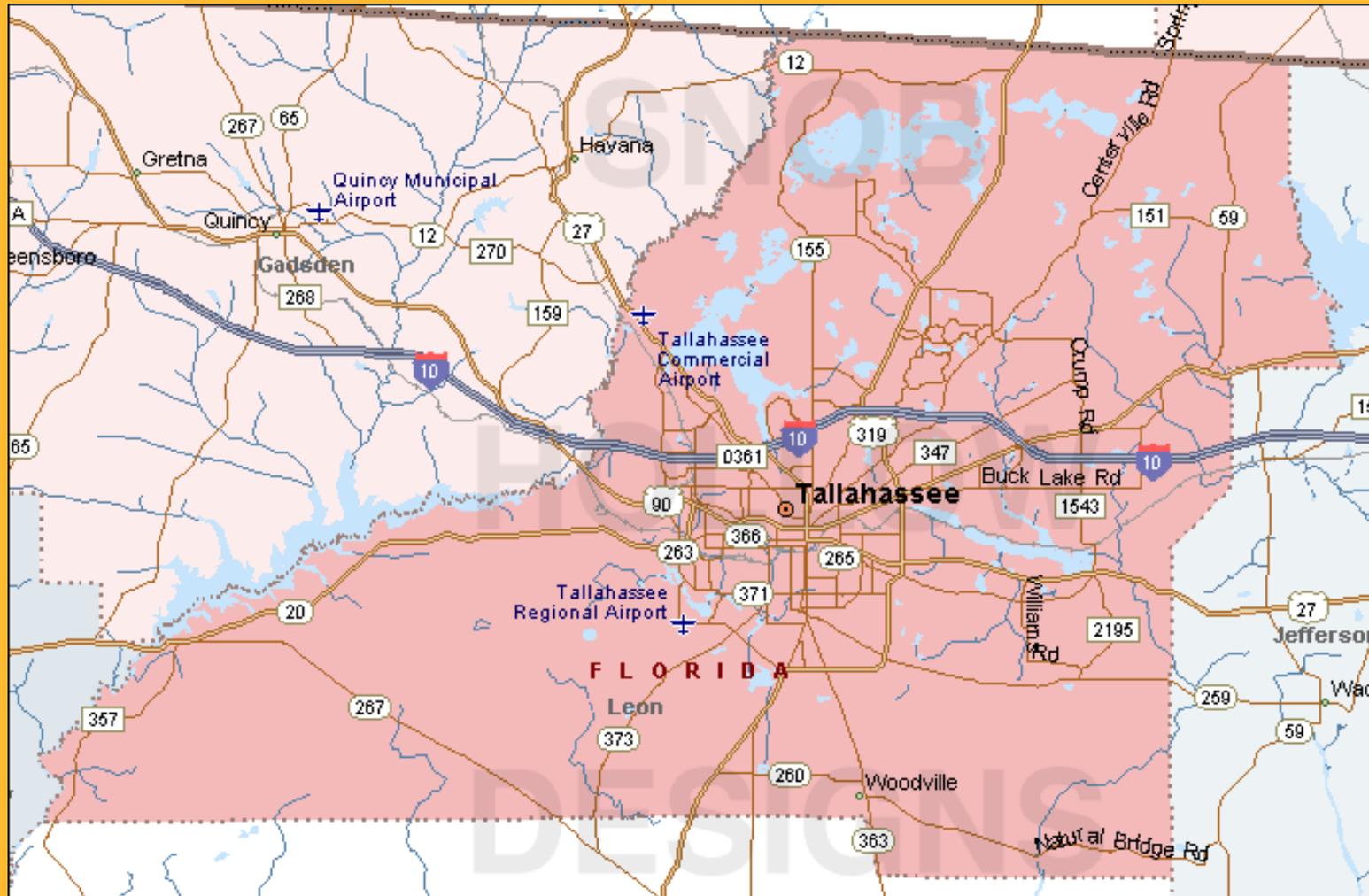
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Signed by the Board of County Commissioners Leon County, Florida

- Gary Yordon, Chairman
- Henry Lewis, III, Vice Chairman
- Robert K. Henderson
- Gayle Nelson
- Don C. Price
- Marjorie Turnbull
- J. Lee Vause

Current Boundaries of Leon County



**Thank You,
Doris Maloy, Tax Collector**

