

RESOLUTION NO. 57

RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS OF NASSAU COUNTY
RELATIVE TO THE FILING OF MINIMUM
TAX NOTICES AND THE EXTENSION OF
ITEMS ON THE TAX ROLL

WHEREAS, pursuant to Chapter 70-359 of the Laws of Florida of 1970, amending Section 197.065, Florida Statutes, Counties are now authorized to establish a minimum tax bill, and

WHEREAS, Ira W. Hall, Tax Collector of Nassau County, has made a recommendation to the Board of County Commissioners of Nassau County, Florida, relative to the filing of minimum tax notices, and

WHEREAS, this Board has considered said matter and has determined that in instances where the amount of taxes to be shown on a tax notice is less than One Dollar (1.00) that such notices should not be mailed out, and

WHEREAS, in such instances it is considered that items in amounts less than One Dollar (\$1.00) should not be extended on the Tax Rolls, and

WHEREAS, it is further considered that a minimum tax bill so established may not exceed One Dollar,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, in regular meeting duly assembled, that the Tax Collector of Nassau County is hereby instructed not to mail out tax notices to any taxpayer when the amount of taxes shown on the tax notice is less than One Dollar (\$1.00), and

BE IT FURTHER RESOLVED that the Tax Assessor of Nassau County is hereby instructed not to make an extension on the tax roll for any parcel for which the tax will amount to less than One Dollar (\$1.00).

ADOPTED this 13th day of July, A. D. 1971.

BOARD OF COUNTY COMMISSIONERS OF
NASSAU COUNTY, FLORIDA.

By John F. Armstrong Sr.
Chairman

ATTEST

[Signature]
Ex-Officio Clerk





STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

REUBIN O'D. ASKEW
GOVERNOR

Lake City, Florida
February 5, 1971

The Honorable D. O. Oxley
Clerk of Circuit Court
Post Office Box 456
Fernandina Beach, Florida 32034

Dear Mr. Oxley:

We are pleased to advise you that the Florida Department of Transportation Budget Hearings for the next five fiscal years, beginning July 1, 1971, through June 30, 1976, will be held in the V.F.W. Hall, North First Street across from City Hall, Lake City, Florida, on March 5, 1971.

Your anticipated revenue for the next five fiscal years and the format for budgeting your county funds, which you should present at this hearing, will follow this communication at an early date. When you receive this material, please contact this office for any help you might need in developing your budget.

For your convenience we are enclosing a schedule showing the time of conference with each County, as well as a copy of the Statutes as passed by the 1969 Legislature concerning: Budgets; preparation; adoption; execution; and amendment. You are urged to have your delegation here at the specified time in order to present your proposed road program in the time allotted, and enable us to keep the hearings on schedule.

Any individual, municipality, or other interested groups within your County, will have an opportunity to be heard at this time as this is a public budget hearing.

We are looking forward to a most cordial meeting with you.

Yours very truly,

A handwritten signature in cursive script that reads "J. D. Ward".

J. D. Ward
District Engineer

JDW/rs
enclosure

FLORIDA DEPARTMENT OF TRANSPORTATION

SCHEDULE OF BUDGET HEARINGS

SECOND DISTRICT

V.F.W. HALL, LAKE CITY, FLORIDA

MARCH 5, 1971

COUNTY

CONFERENCE TIME

Columbia	8:00 A.M.
Bradford	8:30 A.M.
Clay	9:00 A.M.
Union	9:30 A.M.
Baker	10:00 A.M.
Nassau	10:30 A.M.
Duval	11:00 A.M.
Alachua	11:30 A.M.
Madison	1:00 P.M.
Taylor	1:30 P.M.
Lafayette	2:00 P.M.
Dixie	2:30 P.M.
Gilchrist	3:00 P.M.
Levy	3:30 P.M.
Hamilton	4:00 P.M.
Suwannee	4:30 P.M.

STATE ROAD DEPARTMENT—BUDGET

CHAPTER 69-396

SENATE BILL NO. 874

An Act relating to the preparation, adoption, execution and amendment of the budget of the state road department; amending section 334.21, Florida statutes; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 334.21, Florida statutes, is amended to read:

(Substantial rewording of section; see section 334.21, Florida statutes, for present text.)

334.21 Budgets; preparation; adoption; execution; and amendment.

(1) The fiscal year of the department shall begin July 1 of each year and end on June 30 of each succeeding year. Such fiscal year shall constitute a budget year of all operating funds of the department.

(2) The department shall file all budgets in the manner required by chapter 216, Florida statutes, except that the road construction and maintenance plan expenditures of the department shall be set forth only in total in said budget, with the details being set forth in the annual program budget of the department.

(3) The department shall prepare an annual program budget pursuant to the budgets submitted and approved as provided by chapter 216, Florida Statutes.

(4) Nature and scope of the annual program budget.

(a) The annual program budget required by paragraph (3) above and hereinafter referred to as the annual program budget shall present a complete balanced financial plan for the state road fund and the restricted road funds.

(b) The receipt side of said budget shall set forth all anticipated fund balances to be brought forward at the beginning of the budget year. The fund balance shall be the difference between the current assets and current liabilities and reserves, as commonly defined in accounting terminology, of each fund enumerated herein. It shall set forth all estimated revenues and receipts by source anticipated to be available during the ensuing year for which the budget is prepared; except that no anticipated receipts estimated to be received from various federal aid acts of congress shall be budgeted in excess of the amount which may be earned by the amount of state receipts set aside to match such federal aid, and the state funds thus set aside to match federal aid funds shall be used only for said matching purposes. The department shall, prior to the preparation of the budget, ascertain the amount of apportionments of federal aid funds which shall be or which are estimated to be available to the department for expenditure in the fiscal year for which the budget is prepared, and shall budget sufficient funds for matching purposes.

(c) The expenditure side of the annual program budget shall set forth the proposed expenditures of the department as classified by major program categories to accomplish the department's objectives.

(d) The annual program budgets for the state road fund and restricted funds unless otherwise provided by law shall be so planned as to exhaust the estimated resources of each fund for the year with the exception of an emergency reserve, in such amount as the board may deem necessary, for the purpose of doing emergency work which may be found to be necessary to be done during the year in order to prevent the stoppage of travel over

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any road over which the department has jurisdiction and control and the reserve required in Section (S) (b) hereof. At any time during the last two (2) months of the fiscal year, the emergency work reserve or any portion of it may be appropriated for road purposes provided for herein, upon approval of the board, which approval must be recorded in its minutes.

(5) Funding and developing a road construction plan:

(a) A road construction plan of work to be undertaken during the ensuing budget year shall be prepared for the state road fund, and each restricted fund unless otherwise provided by law or board regulation, setting forth all construction projects hereinafter referred to as projects, to be undertaken during said budget year. For the budget year beginning July 1, 1970, and each year thereafter, the road construction plan of said annual program budget shall be for the ensuing five (5) years and referred to as the five-year construction plan. The total amount of the five (5) year construction plan in each fiscal year shall not exceed an amount that would prevent the department from meeting the expenditure requirements for the projects set forth therein.

Projects shall not be undertaken unless the same are listed in the annual construction plan; provided, however, in case any road project listed in said plan cannot be undertaken during that year for any justifiable reason, which shall be recorded in the minutes of the board, then another project listed in order of priority in the five (5) year construction plan may be undertaken. This provision shall not apply to unforeseen emergency projects as approved by the board or to projects estimated to cost less than twenty thousand dollars (\$20,000) approved by the state road board which must be undertaken to protect a highway investment or to prevent the closing of an important state road.

(b) In addition to the projects included in the five (5) year construction plan of the state road department, beginning with the budget year which starts on or after July 1, 1970, and each year thereafter, each county, municipality, and other governmental units responsible for the construction and maintenance of roads and streets, shall submit to the appropriate district engineer, with a copy to the commissioner, a plan of work for the construction and maintenance of roads and streets within its jurisdiction for the ensuing five (5) years, listing the estimated amounts to be expended on each project during each budget year. The local plan of work for roads and streets as herein provided shall be prepared by the county or city engineer or superintendent of roads for the local authority, and approved by the governing body of the political subdivision responsible for the construction and maintenance of said roads and streets.

(c) Prior to the annual adoption of the five (5) year construction plan, the department shall hold public hearings in each of the road districts to give consideration to the necessity of making any changes to projects included or to be included in said five (5) year construction plan and to hear requests for new projects to be added or existing projects to be deleted to said five (5) year construction plan.

(6) Publication of the annual program budget:

(a) The board shall appoint a time and place for the public hearing on the proposed annual program budget and five (5) year construction plan prepared for the state road fund and restricted funds as required herein, at which time it shall hear all questions, suggestions, or other comments offered by the public in regard to such budget.

(b) At least five (5) days prior to the date set for said hearing there shall be published once in one (1) of the newspapers of general circulation in the state in each of the road districts a notice of the time and place of the public meeting for considering such proposed annual program budget together with a notice that the said budget and the five (5) year road construction plan of the state road department are available for inspection by the public at the office of the clerk of the circuit court or chairman of the board of county commissioners.

(c) Five (5) copies of the proposed annual program budget and 5 year construction plan shall be forwarded to the office of the chairman of each board of county commissioners and another copy shall be furnished to each clerk of the circuit court, together with a notice of the public hearing above-referred to. Said clerk shall post at the front door of the courthouse a copy of the public hearing notice at least five (5) days prior to the date of the hearing, along with a notice that the proposed annual program budget and five (5) year road construction plan of the state road department are available for inspection of the public during his regular office hours.

(7) Adoption of the annual program budget of the department:

Upon completion of such hearing provided for in subsection (6) herein, the board shall, prior to the beginning of the fiscal year, decide upon and make up a final program budget for the ensuing year and five (5) year construction plan in accordance with the foregoing requirements.

(8) Executive of the budget:

(a) The department shall not during any fiscal year expend money or incur any liability or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void and no money shall be paid thereon. The department shall require a statement from the comptroller of state road department that funds are available prior to entering into any such contract or other binding commitment of funds. Any willful violation of the provisions of this section shall become a liability against the bond of any board member voting to approve such commitment of funds: provided, however, that nothing herein contained shall prevent the making of contracts for a period exceeding one (1) year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years and this paragraph (a) shall be incorporated verbatim in all contracts of the department in excess of twenty-five thousand dollars (\$25,000), and having a term for a period of more than one (1) year.

(b) In the operation of its state road fund, the department shall have on hand at the close of business, which closing shall not be later than the tenth calendar day of the month following the end of each quarter of the fiscal year, an available cash balance, which shall include short term investments of the department, equivalent to not less than five (5) per cent of the unpaid balance of all primary fund obligations, less federally reimbursable obligations at the close of such quarter. In the event this cash position is not maintained, no further state road or restricted fund construction contracts or other fund commitments shall be approved, entered into, awarded, or executed until the cash balance, including short term investments of the department, as defined above, has been regained.

(9) Amendment of the annual program budget:

(a) The board shall have the authority to amend its annual program budget and its five (5) year construction plan at any time during the fiscal year as follows:

1. Transfer within the same fund of any unencumbered budget item, or any portion thereof, from one activity to another.
2. Transfer between the state road fund and the restricted funds, the transfer between the restricted funds, within the provisions of the restrictions by law or by agreement as to the expenditure of said funds, any unencumbered funds.
3. Budget in the proper fund and expend any receipts not anticipated in the adoption of the budget or receipts in excess of the total anticipated receipts in the adopted budget.
4. Substitute a project in any fund to the extent provided herein.

(b) All amendments of the board adopted Section 2. This act became a law with Filed in Office Sec

PHILIP H. ... TAXATION

An Act relating to the 210.18(7), Florida sons, firms or col money; providia

Be It Enacted by the Section 1. Chapter 210.18(7) to read:

210.18 Penalties

(7) Every person, fi is concerned in the arettes for or in resp to be imposed if such state in accordance cartons with the inter shall be punished by the state penitentiary five years.

Section 2. Should of this act be held or holding or invalidity

Section 3. This act Became a law with Filed in Office Sec

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(b) All amendments to the annual program budget shall be made by resolution of the board adopted in open session.

Section 2. This act shall take effect immediately upon becoming law.

Became a law without the Governor's approval.

Filed in Office Secretary of State July 10, 1969.

TAXATION—CIGARETTES—ENFORCEMENT
CHAPTER 69-397

SENATE NO. 882

An Act relating to the enforcement of the cigarette tax law; creating Section 210.18(7), Florida Statutes, to provide additional fines and penalties on persons, firms or corporations intending to defraud the state of cigarette tax money; providing a severability clause; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Chapter 210, Florida Statutes, is amended by adding section 210.18(7) to read:

210.18 Penalties

(7) Every person, firm or corporation who removes, deposits or conceals or is concerned in the removing, depositing or concealing any unstamped cigarettes for or in respect whereof any tax is imposed by the cigarette law or to be imposed if such cigarettes were manufactured in or brought into this state in accordance with the regulatory provisions thereof in excess of ten cartons with the intent to sell shall be guilty of a felony and upon conviction shall be punished by a fine of not more than \$5000.00 and by imprisonment in the state penitentiary for a term of not less than one year or not more than five years.

Section 2. Should any section, subsection, sentence, clause, phrase or word of this act be held or declared to be unconstitutional, inoperative or void, such holding or invalidity shall not affect the remaining portions of this act.

Section 3. This act shall take effect immediately upon becoming law.

Became a law without the Governor's approval.

Filed in Office Secretary of State July 10, 1969.