

ORDINANCE NO. 23

AN ORDINANCE TO PROVIDE FOR REVENUE AND TAXATION FOR THE TOWN OF SEWALL'S POINT, MARTIN COUNTY, FLORIDA, AND TO PROVIDE FOR A METHOD OF COLLECTING TAXES AND PROVIDE FOR ISSUANCE OF TAX DEEDS AND TAX CERTIFICATES.

BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA:

SECTION 1. That all real and personal property within the Town of Sewall's Point shall be taxed annually. The Commission shall determine the millage each year, provided that such millage for the regular annual taxes shall not exceed ten (10) mills.

SECTION 2. That the Commission may levy annually an additional special tax, when necessary, to provide funds for the payment of interest or to create a sinking fund for any bonds or interest bearing warrants issued in accordance with law.

SECTION 3. That the Tax Assessor of the Town of Sewall's Point shall use the annual valuations of Martin County as a basis for the Town's tax roll. The Tax Collector shall collect all municipal taxes due on real and personal property in substantial conformity to law governing counties, and shall deposit these taxes in the First National Bank of Stuart, Florida, or other bank designated by the Town Commission, in the name of the Town of Sewall's Point.

SECTION 4. Since valuations of property are set by the County Assessor, the Town Commission will act as a Board of Equalization only upon special request and on the first Monday in March of each year.

SECTION 5. That all taxes shall be a lien against the property upon which they are levied or assessed from the first day of January of the year in which such levy or assessment is made, and shall be due and payable on the first day of November in such year, or as soon thereafter as the assessment roll may come into the hands of the Collector, of which the Collector shall give notice by posting date of arrival on the bulletin board at the Town Hall. Unless such taxes are paid on or before the first day of the following April, the property against which the same are a lien may be sold for such taxes and the Town shall have all the rights by way of sale and purchase that the county would have were such taxes due the county, and the said rights may be exercised by the Town Manager.

SECTION 6. That the Town tax sales shall be conducted and tax sales and tax certificates issued, and tax sale redemptions, interest thereon, and the issuance of deeds upon tax sale certificates shall be in substantial conformity to the general law governing counties. The Town Clerk shall sign such deeds, and shall otherwise act for the Town, as the Clerks of the Circuit Court act for the county in similar matters.

SECTION 7. That all notices required to be published in reference to the levy and collection of taxes, tax sales, tax rolls, delinquent taxes, and other notices appertaining to taxes shall be posted on the bulletin board at the Town Hall in accordance with the general laws of the State of Florida governing cities and towns.

SECTION 8. That all ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 9. This Ordinance shall take effect immediately upon the date of its passage according to law.



