

DRAFT DOCUMENT: F:\WPDATA\AJAJ\Cases\Closed Files\Spring Hill\Taxation Ordinance\taxationordinance--draft 7.wpd, July 31, 2009 (8:41am) NOTE: additions/deletions = language proposed for addition/deletion to existing Code provisions.

FILED  
2009 SEP -3 PM 2:59  
DEPARTMENT OF STATE  
TALLAHASSEE, FLORIDA

ORDINANCE NO.: 2009- 10

AN ORDINANCE TO AMEND PROVISIONS OF THE HERNANDO COUNTY CODE OF ORDINANCES RELATING TO THE SPRING HILL FIRE AND RESCUE MUNICIPAL SERVICE TAXING UNIT; PROVIDING FOR LEGISLATIVE INTENT; AMENDING HERNANDO COUNTY CODE § 12-256 TO LIMIT THE MSTU'S TAXING AUTHORITY; PROVIDING FOR THE SUNSET AND REPEAL OF THE SPRING HILL FIRE AND RESCUE MUNICIPAL SERVICE TAXING UNIT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature has enacted a Special Act, Chapter 2009-261, Laws of Florida, creating the Spring Hill Fire Rescue and Emergency Medical Services District, an independent fire control district pursuant to Fla. Stat. Ch. 191; and

WHEREAS, Section 24 of the Special Act provides that "[t]he provisions [herein] that authorize the levy of ad valorem taxation shall take effect only upon the approval by a vote of the electors of the [Spring Hill Fire Rescue and Emergency Medical Services District]" and limits scope of such a referendum to whether the Spring Hill Fire Rescue and Emergency Medical Services District shall have the ability to levy ad valorem **property taxes** on jurisdictional lands; and

WHEREAS, the above-referenced referendum cannot take place until the 2010 Primary Election, presently scheduled for Tuesday, August 24, 2010;

WHEREAS, the Spring Hill Fire Rescue and Emergency Medical Services District and Hernando County stipulated to the entry of a final judgment in a preexisting lawsuit that grants Hernando County the ability to levy ad valorem taxes on behalf of the Spring Hill Fire Rescue and Emergency Medical Services District until a referendum election can be held; and

Attachment: Proposed Ordinance (2480 : Spring Hill Fire MSTU Amendment Ordinance)

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1 WHEREAS, Hernando County, if it elects to levy such ad valorem taxation, will make the  
2 levy through the Spring Hill Fire and Rescue Municipal Service Taxing Unit District, a taxing unit  
3 that is governed by Hernando County Code §§ 12-251 - 12-259; and

4 WHEREAS, though the Spring Hill Board of Fire Commissioners passed a resolution asking  
5 Hernando County to levy ad valorem taxes on tangible property for the benefit of the Spring Hill Fire  
6 Rescue and Emergency Medical Services District, Spring Hill Fire Chief Mike Rampino  
7 subsequently informed Hernando County that the fire district would not be asking the Board of  
8 County Commissioners for such a levy; and

9 WHEREAS, the Spring Hill Fire Rescue and Emergency Medical Services District’s legal  
10 counsel, Lewis, Longman & Walker, P.A., has rendered a legal opinion, dated July 28, 2009, that  
11 stated that the Hernando County Code contains no “language that distinguishes real property from  
12 tangible personal property, and [does] not provide the County with authority to exclude tangible  
13 personal property from [an ad valorem tax] levy”; and

14 WHEREAS, Lewis, Longman, & Walker’s legal opinion concluded that “unless Hernando  
15 County's Code of Ordinances is amended, the MSTU must levy ad valorem taxes on ‘all property’  
16 which includes real and tangible personal property”; and

17 NOW THEREFORE, as the Board of County Commissioners does not want to inadvertently  
18 levy a tax on tangible property that was not requested by the Spring Hill Fire Rescue and Emergency  
19 Medical Services District, the Board of County Commissioners shall follow Lewis, Longman, &  
20 Walker’s legal advice and amend the MSTU ordinance to limit any ad valorem levy to real property.

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

**Section 1. Intent.**

It is the intent of the Hernando County Board of County Commissioners hereby to amend the legal authority for the Spring Hill Fire and Rescue District Municipal Services Taxing Unit to clarify that any levy of ad valorem taxes levied pursuant thereto shall be limited to real property.

It is further declared to be the intent of the Hernando County Board of County Commissioners that this Ordinance shall be strictly construed to limit the ad valorem taxing powers of the Spring Hill Fire and Rescue District Municipal Services Taxing Unit to levies on real property only.

**Section 2. Amendment of Hernando County Code § 12-256.**

Hernando County Code § 12-256, and any prior ordinance from which that section was derived, is hereby amended to read as follows, with struck-through material deleted and underlined material added, as indicated below:

Sec. 12-256. Budget and millage.

The board of county commissioners shall annually adopt a budget for the MSTU pursuant to chapter 129 and chapter 200, Florida Statutes. The MSTU shall have the authority to levy up to, but not to exceed, two and three-fourths (2 3/4) mills on all parcels of real property that are located within the geographic boundaries of the MSTU that are subject to ad valorem ~~taxes~~ taxation. The MSTU shall not have the

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1 authority to levy ad valorem taxes on any other category, form, or class of property.

2 The MSTU shall not levy any millage in excess of two and three-fourths (2 3/4) mills  
3 unless approved by a referendum of electors residing within the area of the MSTU.

4 **Section 3. Repeal of Spring Hill Fire MSTU Effective September 30, 2011**

5 The Spring Hill Fire Municipal Services Taxing Unit shall sunset on September 30, 2011,  
6 and the ordinances governing said taxing district, Hernando County Code §§ 12-251 - 12-259  
7 inclusive, shall be repealed effective on September 30, 2011.

8 **Section 4. Severability.**

9 It is declared to be the intent of the Board of County Commissioners that if any section,  
10 subsection, clause, sentence, phrase, or provision of this ordinance is for any reason held  
11 unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining  
12 portions of this ordinance.

13 **Section 5. Inclusion in the Code.**

14 It is the intention of the Board of County Commissioners of Hernando County, Florida, and  
15 it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the  
16 Code of Ordinances of Hernando County, Florida. To this end, any section or subsection of this  
17 Ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance"  
18 may be changed to "section," "article," or other appropriate designation.

19

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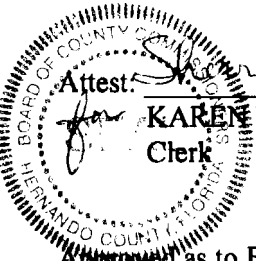
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1 Section 6. Effective date.

2 This ordinance shall take effect immediately upon adoption by the Hernando County Board  
3 of County Commissioners.

4 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
5 HERNANDO COUNTY in Regular Session this 25<sup>th</sup> day of August 2009.

6 BOARD OF COUNTY COMMISSIONERS  
7 HERNANDO COUNTY, FLORIDA



11 Attest:

12 KAREN NICOLAI  
13 Clerk

11 Deputy By: David Russell  
12 Clerk

13 DAVID RUSSELL  
14 Chairman

15 Approved as to Form and Legal Sufficiency

16 [Signature]  
17 Assistant County Attorney  
18  
19  
20

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