



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

July 30, 2014

Honorable Don Barbee Jr.
Clerk of the Circuit Court
Hernando County
Room 131, 20 North Main Street
Brooksville, Florida 34601-2800

Attention: Ms. Ashley Hofecker, Administrative Services

Dear Mr. Barbee:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2014-15, which was filed in this office on July 30, 2014.

Sincerely,

Liz Cloud
Program Administrator

LC/elr

Enclosure

Ashley Hofecker

From: Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>
Sent: Wednesday, July 30, 2014 3:31 PM
To: Ashley Hofecker
Attachments: Hernando20140730_Ordinance2014_15_Ack.pdf

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ORDINANCE NO.: 2014 - 15

AN ORDINANCE IMPOSING A COUNTYWIDE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE PERCENT (1.0%) ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN HERNANDO COUNTY, AS AUTHORIZED BY FLA. STAT. § 212.055(2); PROVIDING FOR THE INCORPORATION OF RECITALS; PROVIDING FOR THE LEVY OF THE DISCRETIONARY SALES SURTAX; PROVIDING FOR STATUTORY AUTHORITY FOR ORDINANCE; PROVIDING FOR DURATION OF LEVY; PROVIDING FOR THE DISTRIBUTION OF PROCEEDS FROM SURTAX; PROVIDING FOR THE USE OF PROCEEDS; PROVIDING FOR ADMINISTRATIVE FEE; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A COUNTYWIDE PRECINCT REFERENDUM ELECTION ON NOVEMBER 4, 2014; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES AND PUBLIC DISTRIBUTION OF SAID RESOLUTION; DIRECTING THE CLERK OF THE CIRCUIT COURT TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING FOR A LEVY EXPIRATION DATE AND FOR THE SURVIVAL OF CERTAIN RESTRICTED USES; DIRECTING THE CLERK OF THE COURT TO NOTIFY THE SUPERVISOR OF ELECTIONS OF ORDINANCE; DIRECTING THE CLERK OF THE COURT TO NOTIFY THE DEPARTMENT OF REVENUE; PROVIDING FOR THE AVAILABILITY OF COPIES OF ORDINANCE; PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A COUNTYWIDE PRECINCT REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2015; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY

COMMISSIONERS OF HERNANDO COUNTY:

1 WHEREAS, Fla. Stat. § 212.055(2) authorizes Hernando County to impose a 0.5 percent
2 (0.5%) or 1.0 percent (1.0 %) local government infrastructure surtax upon transactions occurring
3 within Hernando County which are taxable under Fla. Stat. Ch. 212; and,

4 WHEREAS, a 1.0 percent (1.0 %) surtax would, under current State sales tax rates, result
5 in a one cent (1¢) surtax on each ONE AND NO/100 DOLLAR (\$1.00) sale as specifically
6 provided in the Florida Statutes; and,

7 WHEREAS, moneys received from the local government infrastructure surtax authorized by
8 Fla. Stat. § 212.055(2) may be utilized by Hernando County, the City of Brooksville, and the School
9 Board of Hernando County to finance, plan, construct, reconstruct, renovate, and improve needed
10 infrastructure along with long-term capital maintenance and useful life extension of public
11 transportation infrastructure, pedestrian and bicycle access improvements, trails, storm water
12 management facilities as well as other general and education system infrastructure of Hernando
13 County, the City of Brooksville, and the School Board of Hernando County for the use and benefit
14 of the citizens of Hernando County and the general public; and,

15 WHEREAS, a general description of the projects to be funded is set forth in the ballot
16 language contained in this Ordinance, and a more specific description of projects to be funded from
17 the revenues derived from the surtax shall be contained in Resolutions to be separately adopted by
18 the Hernando County Board of County Commissioners, the City of Brooksville, and the Hernando
19 County School Board in advance of the countywide precinct referendum, which projects may be
20 amended and supplemented from time to time by subsequent Resolutions; and,

1 WHEREAS, Hernando County, the City of Brooksville, and the School Board of Hernando
2 County are presently without sufficient fiscal and monetary resources to adequately fund their
3 respective infrastructure needs; and,

4 WHEREAS, adequate public infrastructure facilities of the types herein described promote
5 the safe, efficient, and uninterrupted provision of numerous general as well as essential public
6 services provided by Hernando County and the City of Brooksville including but not limited to fire,
7 police, emergency medical services, efficient public transportation, better water quality through
8 improved storm water management, as well as quality public education services provided by the
9 School Board of Hernando County; and,

10 WHEREAS, the provision of adequate public infrastructure and educational facilities
11 improvements is a matter of great public concern to the citizens of Hernando County that also
12 facilitates continued economic recovery, expanded employment opportunities, better quality public
13 education services and an enhanced quality of life; and,

14 WHEREAS, Fla. Stat. § 212.055(2) requires voter approval in a countywide precinct
15 referendum election as a prerequisite to any imposition of a local government infrastructure surtax;

16 WHEREAS, the City of Brooksville represents a majority of the municipal population of
17 Hernando County, Florida;

18 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
19 COMMISSIONERS OF HERNANDO COUNTY:

1 **Section 1. Incorporation of Recitals.**

2 The foregoing recitals constitute essential findings of fact by the Board of County
3 Commissioners and accordingly are hereby fully incorporated into this Ordinance by reference.

4 **Section 2. Definitions.**

5 As used in this Ordinance, the following words and phrases will have the following
6 meanings, unless the context clearly indicates otherwise:

7 *City* means the City of Brooksville.

8 *County* means Hernando County.

9 *Department* means the Florida Department of Revenue.

10 *School Board* means the Hernando County School Board.

11 **Section 3. Levy of Discretionary Sales Surtax.**

12 There shall be levied and imposed throughout the County, in accordance with the provisions
13 of Fla. Stat. § 212.055(2), during the period January 1, 2015, through December 31, 2024, a local
14 government infrastructure discretionary sales surtax on all taxable transactions occurring in the
15 County which are subject to the state tax imposed on transactions by Fla. Stat. Ch. 212. The surtax
16 shall be at the rate of \$0.01 or 1 percent for each \$1.00 of the sales price or actual value received and
17 for each fractional part of \$1.00 of the sales price or actual value received. The surtax shall be levied
18 and imposed in accordance with Fla. Stat. § 212.055. Taxable transactions and administrative
19 procedures shall be as provided for in Fla. Stat. § 212.054.

1 **Section 4. Authority for Levy.**

2 The levy and imposition of the discretionary sales surtax is being made by this Ordinance
3 pursuant to the provisions of Fla. Stat. § 212.055(2).

4 **Section 5. Duration of Tax.**

5 Subject to approval by the referendum required and provided for herein, the levy and
6 imposition of the discretionary sales surtax shall be effective for ten (10) years from January 1, 2015
7 to December 31, 2024, both inclusive.

8 **Section 6. Distribution of Surtax Revenues.**

9 A. The surtax proceeds shall be distributed by the Department on a monthly basis. The
10 School District shall receive fifty percent (50%) of all surtax proceeds. The Department shall divide
11 the remaining fifty percent (50%) between the County and the City pursuant to the formula provided
12 for in Fla. Stat. § 218.62, as that statute may be amended from time to time. The parties shall also
13 set forth this methodology in an interlocal agreement as required by state law.

14 B. Throughout the duration of the levy of the surtax, the governing bodies of the County
15 and the City may jointly meet and each agree in writing to a redistribution of the 50% of the surtax
16 proceeds allotted to them. In such an event, this Ordinance and the interlocal agreement shall be
17 amended to reflect the agreed upon change. Prior to the effectiveness of any change to the
18 distribution, the County shall provide written notice to the Department as required by Fla. Stat. §
19 212.055(2).

1 C. No referendum shall be placed on the ballot unless prior to October 1, 2014, the
2 County, the City and the School District enter into the interlocal agreement for distribution of the
3 surtax proceeds, as provided for in Subsection "A" above.

4 D. The County may deposit up to 15% of its share of the sales tax surcharge proceeds
5 into an economic development trust fund. The County shall use any moneys in the trust fund for the
6 purpose of funding economic development projects having a general public purpose of improving
7 local economies, including the funding of operational costs and incentives related to economic
8 development.

9 **Section 7. Use of Proceeds.**

10 Proceeds of such local government infrastructure discretionary one percent sales tax shall be
11 used by the County, the City, and the School Board only for purposes allowed by applicable law.

12 **Section 8. Referendum.**

13 (1) The Supervisor of Elections of Hernando County is hereby directed to hold a
14 referendum election in conjunction with the 2014 General Election, presently scheduled for Tuesday,
15 November 4, 2014, to present to the qualified electors residing within the County with the ballot
16 question provided for herein. The County may, by subsequent legislative enactment, alter the date of
17 the special election in the event that it finds that unforeseen circumstances require it to do so.

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19 **(The Remainder of this Page Has Been Intentionally Left Blank)**

1 resolutions. The resolutions shall also be made available to the public. Copies of any interlocal
2 agreement entered into pursuant to Section 6 herein shall also be made available to the public.

3 **Section 9. Notice of Election.**

4 The Clerk of the Circuit Court shall ensure that notice of said election is published, in
5 accordance with Fla. Stat. § 100.342, in a newspaper of general circulation within Hernando County
6 at least thirty (30) days prior to said election, the first publication to be in the fifth week prior to the
7 election (to-wit: during the week commencing on Sunday, September 28, 2014), and the second
8 publication to be in the third week prior to the election (to-wit: during the week commencing on
9 Sunday, October 12, 2014), and shall be in substantially the following form:

10 NOTICE OF REFERENDUM ELECTION

11 PUBLIC NOTICE IS HEREBY GIVEN THAT PURSUANT TO ORDINANCE
12 NO. _____ ADOPTED BY THE BOARD OF COUNTY
13 COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, A REFERENDUM
14 ELECTION HAS BEEN CALLED AND ORDERED TO BE HELD WITHIN THE
15 JURISDICTION OF HERNANDO COUNTY ON TUESDAY, THE 4TH DAY OF
16 NOVEMBER 2014, AT WHICH TIME THE FOLLOWING BALLOT QUESTION
17 SHALL BE SUBMITTED TO THE QUALIFIED ELECTORS OF HERNANDO
18 COUNTY FOR APPROVAL OR REJECTION:

1 BALLOT QUESTION: SHALL THERE BE LEVIED FOR TEN YEARS,
2 BEGINNING ON JANUARY 1, 2015, A ONE-CENT SALES SURTAX, WITH
3 50% OF THE PROCEEDS THEREFROM TO BE USED BY THE HERNANDO
4 COUNTY SCHOOL BOARD FOR TECHNOLOGY ENHANCEMENTS THAT
5 WILL BENEFIT TEACHERS AND STUDENTS AND FOR SCHOOL
6 RENOVATIONS AND UPGRADES, AND WITH THE REMAINING 50% OF
7 THE PROCEEDS TO BE ALLOCATED BETWEEN HERNANDO COUNTY
8 AND BROOKSVILLE TO FUND ROAD AND TRANSPORTATION
9 IMPROVEMENTS, UTILITY IMPROVEMENTS, AND ECONOMIC
10 DEVELOPMENT PROJECTS?

11 ___ YES - FOR THE TAX

12 ___ NO - AGAINST THE TAX

13 THE COUNTY REGISTRATION BOOKS SHALL REMAIN OPEN AT THE
14 OFFICE OF THE COUNTY SUPERVISOR OF ELECTIONS UNTIL TWENTY-
15 NINE DAYS PRIOR TO THE ELECTION, AT WHICH DATE THE
16 REGISTRATION BOOKS SHALL CLOSE IN ACCORDANCE WITH THE
17 PROVISIONS OF THE ELECTION LAWS.

18 The Clerk or the Circuit Court shall provide the Board of County Commissioners with proof of the
19 above-described publication.

1 **Section 10. Expiration Date; Survival of Certain Restricted Uses.**

2 (a) Sunset. In all events, this Ordinance shall be in effect only through December 31,
3 2029. It shall “sunset” and expire thereafter, without further action by the Board of County
4 Commissioners, at which time it shall be deemed repealed and of no further force and effect, and the
5 sales surtax levied hereunder shall terminate.

6 (b) Survival of Restrictions on Use of Sales Surtax Proceeds. Notwithstanding the
7 provisions of subsection (a) for the expiration and repeal of this Ordinance, so long as any sales
8 surtax proceeds shall remain unspent, the restrictions hereby imposed and in the interlocal agreement
9 concerning the distribution and use of sales surtax proceeds as well as the proceeds of any borrowing
10 payable from sales surtax proceeds, and all interest and other investment earnings on either of them
11 shall survive such expiration and repeal and shall be fully enforceable in a court of competent
12 jurisdiction.

13 **Section 11. Information Concerning Local Sales Tax.**

14 The County Administrator is authorized to use any available County funds and to seek private
15 donations to disseminate educational information to the citizenry of the County concerning the local
16 sales tax. The Board of County Commissioners of Hernando County finds that the expenditure of
17 such funds and donations is for a public purpose and is an authorized expenditure. This grant of
18 authority does not permit the County Administrator to expend public funds to advocate for the
19 passage of the surtax.

1 **Section 12. Notification by Clerk.**

2 The Clerk of the Court is directed to notify the Hernando County Supervisor of Elections
3 immediately upon the adoption of this ordinance. The Clerk is further directed to notify the
4 Department of Revenue within ten (10) days after the final adoption by ordinance or referendum of
5 the levy, termination, or rate change of the local sales tax, but not later than November 16, 2014, prior
6 to the effective date. Said notice shall include the time period during which the local sales tax will be
7 in effect, the rate, a copy of the ordinance, the interlocal agreement, and such other information as the
8 Department of Revenue shall require by rule, in accordance with Fla. Stat. § 212.054(7)(a). In addition
9 to the notification required by Fla. Stat. § 212.054(7)(a), the Clerk is further directed to notify the
10 Department of Revenue by October 1, if the referendum, or consideration of the ordinance, that would
11 result in the levy, termination, or rate change of the local sales tax, is scheduled to occur on or after
12 October 1st of that year, in accordance with Fla. Stat. § 212.054(7)(b).

13 **Section 13. Copies.**

14 Copies of this Ordinance shall be made available for public inspection during regular business
15 hours at the offices of the Clerk of the Circuit Court.

16 **Section 14. Effectiveness of Proposed Taxing Authority.**

17 The sales tax surcharge authority of the Hernando County Board of County Commissioners,
18 as provided for herein, shall become effective only if the majority of the qualified electors voting on
19 the ballot question provided for herein, vote in the affirmative. It then shall be considered adopted and
20 effective upon certification of the election results.

1 **Section 15. Severability.**

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

6 **Section 16. Inclusion in the Code.**

7 It is the intention of the Board of County Commissioners of Hernando County, Florida, and
8 it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the
9 Code of Ordinances of Hernando County, Florida. To this end, any section of this Ordinance may
10 be renumbered or re-lettered to accomplish such intention, and that the word “ordinance” may be
11 changed to “section, “article,” or other appropriate designation.

12 **Section 17. Conflicting Provisions Repealed.**

13 All ordinances or parts of ordinances in conflict with the provisions of this ordinance are
14 hereby repealed.

15 **Section 18. Effective Date.**

16 This ordinance shall take effect immediately upon receipt of official acknowledgment from
17 the office of the Secretary of State of Florida that this ordinance has been filed with said office.

