

Darlene Christensen

From: Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>
Sent: Thursday, May 12, 2016 2:52 PM
To: Darlene Christensen
Cc: County Ordinances
Subject: Emailing - Hernando20160512_Ordinance2016_7_Ack.pdf
Attachments: Hernando20160512_Ordinance2016_7_Ack.pdf

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FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

May 12, 2016

Honorable Don Barbee Jr.
Hernando County Clerk's Office
20 North Main Street, Rm. 3621
Brooksville, Florida 34601

Attention: Darlene Christensen, 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. 2016-7, which was filed in this office on May 12, 2016.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb

ORDINANCE NO.: 2016 - 7

AN ORDINANCE IMPOSING A COUNTYWIDE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE-HALF OF A PERCENT (0.5%) 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 8, 2016; 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 FOR THE IMPOSITION OF THE SURTAX BECOMING EFFECTIVE IF APPROVED AT A COUNTYWIDE PRECINCT REFERENDUM ELECTION; PROVIDING FOR THE IMPOSITION BECOMING EFFECTIVE FOR A PERIOD OF FIFTEEN (15) YEARS, BEGINNING JANUARY 1, 2017; 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%) local government infrastructure surtax upon transactions occurring within Hernando County
3 which are taxable under Fla. Stat. Ch. 212; and,

4 WHEREAS, a 0.5 percent (0.5%) surtax would, under current State sales tax rates, result
5 in a one-half cent (0.5¢) surtax on each One Dollar (\$1.00) sale as specifically provided in the
6 Florida Statutes; and,

7 WHEREAS, Fla. Stat. § 212.055(2), as amended, authorizes the Board of County
8 Commissioners of Hernando County (“the Board”) to levy by Ordinance, subject to approval by a
9 majority of the electors of Hernando County voting in a referendum, a discretionary sales surtax of
10 ½ of one percent (.005%) throughout Hernando County, Florida, to, among other things, finance,
11 plan, and construct infrastructure, which is defined as (i) any fixed capital expenditure or fixed
12 capital outlay associated with the construction, reconstruction or improvement of public facilities
13 which have a life expectancy of five or more years and any land acquisition, land improvement,
14 design, and engineering costs related thereto and (ii) a fire department vehicle, an emergency medical
15 service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such
16 equipment necessary to outfit the vehicle for its official use or other equipment that has a life
17 expectancy of at least 5 years; and,

18 WHEREAS, a general description of the projects to be funded is set forth in the ballot
19 language contained in this Ordinance, and a more specific description of projects to be funded by
20 Hernando County from the revenues derived from the surtax are contained in Resolution 2014-147,

1 which projects may be amended and supplemented from time to time by subsequent resolutions; and,

2 WHEREAS, Hernando County is presently without sufficient fiscal and monetary resources
3 to adequately fund its 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 including but not limited to fire, police, emergency medical
7 services, efficient public transportation, and better water quality through improved storm water
8 management; and,

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

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

15 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
16 COMMISSIONERS OF HERNANDO COUNTY:

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

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

1 **Section 2. Definitions.**

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

4 *Clerk* means the Hernando County Clerk of the Court, in his or her constitutional capacity
5 as the Clerk of the Hernando County Board of County Commissioners.

6 *County* means Hernando County.

7 *Department* means the Florida Department of Revenue.

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

9 There shall be levied and imposed throughout the County, in accordance with the provisions
10 of Fla. Stat. § 212.055(2), during the period January 1, 2017 through December 31, 2031, a local
11 government infrastructure discretionary sales surtax on all taxable transactions occurring in the
12 County which are subject to the state tax imposed on transactions by Fla. Stat. Ch. 212. The surtax
13 shall be at the rate of \$0.005 or ½ of a percent for each \$1.00 of the sales price or actual value
14 received and for each fractional part of \$1.00 of the sales price or actual value received. The surtax
15 shall be levied and imposed in accordance with Fla. Stat. § 212.055. Taxable transactions and
16 administrative 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 from January 1, 2017 to December 31,
7 2031, both inclusive.

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

9 Pursuant to Fla. Stat. §§ 212.054(4) and 212.055(2), the surtax proceeds shall be distributed
10 by the Department on a monthly basis. The Department shall divide the surtax proceeds between the
11 County and its municipalities pursuant to the formula provided for in Fla. Stat. § 218.62, as that
12 statute may be amended from time to time.

13 **Section 7. Use of Proceeds.**

14 A. Proceeds of such local government infrastructure discretionary sales tax shall be used
15 by the County and the City only for purposes allowed by applicable law.

16 B. The type of improvements contemplated by the County are described in Resolution
17 2014-147, which is incorporated herein by reference. The Board may amend Resolution 2014-147
18 as it deems to be necessary.

19 C. The County may deposit up to 15% of its share of the sales tax surcharge proceeds
20 into an economic development trust fund. The County shall use any moneys in the trust fund for the

1 purpose of funding economic development projects having a general public purpose of improving
2 local economies, including the funding of operational costs and incentives related to economic
3 development.

4 D. The County's share of the proceeds shall be accounted for in a separate special
5 revenue fund and shall not be commingled with General Fund revenue.

6 **Section 8. Referendum.**

7 (1) The Supervisor of Elections of Hernando County is hereby directed to hold a
8 referendum election in conjunction with the 2016 General Election, presently scheduled for Tuesday,
9 November 8, 2016, to present to the qualified electors residing within the County with the ballot
10 question provided for herein. The County may, by subsequent legislative enactment, alter the date of
11 the special election in the event that it finds that unforeseen circumstances require it to do so.
12

13 **(The Remainder of This Page Has Been Intentionally Left Blank)**

1 NOTICE OF REFERENDUM ELECTION

2 PUBLIC NOTICE IS HEREBY GIVEN THAT PURSUANT TO ORDINANCE
3 NO. _____ ADOPTED BY THE BOARD OF COUNTY
4 COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, A REFERENDUM
5 ELECTION HAS BEEN CALLED AND ORDERED TO BE HELD WITHIN THE
6 JURISDICTION OF HERNANDO COUNTY ON TUESDAY, THE 8TH DAY OF
7 NOVEMBER 2016, AT WHICH TIME THE FOLLOWING BALLOT QUESTION
8 SHALL BE SUBMITTED TO THE QUALIFIED ELECTORS OF HERNANDO
9 COUNTY FOR APPROVAL OR REJECTION:

10 OPTIONAL ½ CENT SALES SURTAX REFERENDUM

11 SHALL A ½-CENT SALES TAX BE LEVIED IN HERNANDO COUNTY, THE
12 PROCEEDS OF WHICH SHALL BE USED TO BUILD ROADS, SIDEWALKS,
13 PARKS; IMPROVE DRAINAGE; RESURFACE ROADS; IMPROVE LAND FOR
14 PUBLIC USE; MODERNIZE LIBRARIES; BUILD WATER/SEWER SYSTEMS;
15 PROMOTE ECONOMIC DEVELOPMENT; BUILD OR EXPAND
16 GOVERNMENT BUILDINGS AND COMMUNITY CENTERS; IMPROVE LAW
17 ENFORCEMENT, FIRE PROTECTION AND PUBLIC TRANSPORTATION
18 SYSTEMS; IMPROVE WATERFRONT ASSETS AND ACCESSIBILITY;
19 IMPROVE COUNTY-OWNED CANALS AND WATERWAYS; AND
20 IMPLEMENT OTHER PUBLIC PROJECTS AUTHORIZED BY LAW?

1 ___ YES – FOR THE ½-CENT SALES TAX

2 ___ NO – AGAINST THE ½-CENT SALES TAX

3 THE COUNTY REGISTRATION BOOKS SHALL REMAIN OPEN AT THE
4 OFFICE OF THE COUNTY SUPERVISOR OF ELECTIONS UNTIL TWENTY-
5 NINE DAYS PRIOR TO THE ELECTION, AT WHICH DATE THE
6 REGISTRATION BOOKS SHALL CLOSE IN ACCORDANCE WITH THE
7 PROVISIONS OF THE ELECTION LAWS.

8 The Clerk of the Circuit Court shall provide the Board of County Commissioners with proof of the
9 above-described publication.

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

11 (a) Sunset. In all events, this Ordinance shall be in effect only through December 31,
12 2031. It shall “sunset” and expire thereafter, without further action by the Board of County
13 Commissioners, at which time it shall be deemed repealed and of no further force and effect, and the
14 sales surtax levied hereunder shall terminate.

15 (b) Survival of Restrictions on Use of Sales Surtax Proceeds. Notwithstanding the
16 provisions of subsection (a) for the expiration and repeal of this Ordinance, so long as any sales
17 surtax proceeds shall remain unspent, the restrictions hereby imposed shall survive such expiration
18 and repeal and shall be fully enforceable in a court of competent jurisdiction.

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

2 The County Administrator is authorized to use any available County funds and to seek private
3 donations to disseminate educational information to the citizenry of the County concerning the local
4 sales tax. Further, the County Administrator may use the services of County employees to publicly
5 advertise and explain the County's need for the surtax and the County benefits to be derived
6 therefrom. The Board of County Commissioners of Hernando County finds that the expenditure of
7 such funds and services are for a public purpose and are authorized expenditures. This grant of
8 authority does not permit the County Administrator to expend public funds to advocate for the
9 passage of the surtax.

10 **Section 12. Notifications by the Clerk.**

11 A. The Clerk is directed to notify the Hernando County Supervisor of Elections
12 immediately upon the adoption of this Ordinance.

13 B. Pursuant to Fla. Stat. § 212.054(7)(b), the Clerk is directed to notify the Department
14 of Revenue of the enactment of this Ordinance, and the referendum election called for herein, on or
15 before October 1, 2016.

16 C. Pursuant to Fla. Stat. § 212.054(7)(a), the Clerk is directed to notify the Department
17 of Revenue within ten (10) days after the final adoption by ordinance or referendum of the levy,
18 termination, or rate change of the local sales tax, but not later than November 16, 2016, prior to the
19 effective date. Said notice shall include the time period during which the local sales tax will be in

1 effect, the rate, a copy of this Ordinance, and such other information as the Department of Revenue
2 shall require by rule.

3 **Section 13. Copies.**

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

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

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

11 **Section 15. Severability.**

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

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

17 It is the intention of the Board of County Commissioners of Hernando County, Florida, and
18 it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the
19 Code of Ordinances of Hernando County, Florida. To this end, any section of this Ordinance may

1 be renumbered or re-lettered to accomplish such intention, and that the word “ordinance” may be
2 changed to “section, “article,” or other appropriate designation.

3 **Section 17. Conflicting Provisions Repealed.**

4 All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are
5 hereby repealed.


6 **Section 18. Effective Date.**


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

9 **BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**
10 **HERNANDO COUNTY** in Regular Session this 10th day of MAY 2016

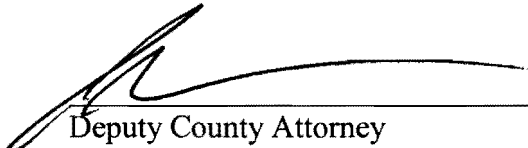


11 **BOARD OF COUNTY COMMISSIONERS**
12 **HERNANDO COUNTY, FLORIDA**

13
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15
16
17 Attest: 
18 DONALD C. BARBEE, JR.
19 Clerk

By: 
JAMES E. ADKINS
Chairman

20
21 Approved for Form and Legal Sufficiency

22
23
24 
25 Deputy County Attorney