

From: [County Ordinances](#)
To: [Ordinances](#); [County Ordinances](#)
Cc: [Darlene Christensen](#); [Heidi Kurppe](#)
Subject: RE: Hernando County Ordinance No. 2022-06- Adopted on February 22, 2022
Date: Friday, February 25, 2022 3:53:49 PM
Attachments: [Hernando20220225_Ordinance2022_06_Ack.pdf](#)

Linda Bryant, Accountant I
Florida Department of State
Administrative Code and Register
500 South Bronough Street
Tallahassee, Florida 32399-0250

From: Ordinances <ord@hernandoclerk.org>
Sent: Friday, February 25, 2022 2:41 PM
To: County Ordinances <CountyOrdinances@dos.myflorida.com>
Cc: Darlene Christensen <dchristensen@hernandoclerk.org>; Heidi Kurppe <hkurppe@hernandoclerk.org>
Subject: Hernando County Ordinance No. 2022-06- Adopted on February 22, 2022

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Sender Full Name:	Heidi Kurppe
Sender Phone number:	352-754-4970
County Name:	Hernando
Ordinance Number:	2022-06

Thank You,

Heidi Kurppe
Administrative Services | Deputy Clerk
Office of Doug Chorvat Jr., Clerk of Circuit Court and Comptroller
Phone: (352)754-4970 | Email: ord@hernandoclerk.org
20 N Main Street, Brooksville, FL 34601

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FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

February 25, 2022

Honorable Doug Chorvat, Jr.
Hernando County Clerk's Office
20 North Main Street, Rm. 362
Brooksville, Florida 34601

Attention: Ms. Heidi Kurppe, Deputy Clerk

Dear Mr. Chorvat:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2022-06, which was filed in this office on February 25, 2022.

Sincerely,

Anya Owens
Program Administrator

AO/lb

1 WHEREAS, Fla. Stat. § 212.055(2), as amended, authorizes the Board of County
2 Commissioners of Hernando County (“the Board”) to levy by Ordinance, subject to approval by a
3 majority of the electors of Hernando County voting in a referendum, a discretionary sales surtax of
4 ½ of one percent (.005%) throughout Hernando County, Florida, to, among other things, finance,
5 plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital
6 outlay associated with the construction, reconstruction, or improvement of public facilities that have
7 a life expectancy of five (5) or more years, any related land acquisition, land improvement, design,
8 and engineering costs, and all other professional and related costs required to bring the public
9 facilities into service; and,

10 WHEREAS, a general description of the projects to be funded is set forth in the ballot
11 language contained in this Ordinance, and a more specific description of projects to be funded by
12 Hernando County from the revenues derived from the surtax is contained in Resolution 2022-047,
13 which projects may be amended and supplemented from time to time by subsequent resolutions; and,

14 WHEREAS, Hernando County is presently without sufficient fiscal and monetary resources
15 to adequately fund its respective infrastructure needs; and,

16 WHEREAS, adequate public infrastructure facilities of the types herein described promote
17 the safe, efficient, and uninterrupted provision of numerous general as well as essential public
18 services provided by Hernando County; and,

19 WHEREAS, the provision of adequate public infrastructure facilities improvements is a
20 matter of great public concern to the citizens of Hernando County that also facilitates continued

1 economic recovery, expanded employment opportunities, better quality public education services
2 and an enhanced quality of life; and,

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

5 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
6 COMMISSIONERS OF HERNANDO COUNTY:

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

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

10 **Section 2. Definitions.**

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

13 *Board* means the Hernando County Board of County Commissioners.

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

16 *County* means Hernando County.

17 *Department* means the Florida Department of Revenue.

18 **Section 3. Statutory Findings.**

19 The Board hereby finds and determines as follows:

1 A. That Fla. Stat. § 212.055(2) authorizes it to enact an ordinance setting a referendum
2 seeking voter approval to levy a ½ cent discretionary sales tax, the proceeds of which will be used
3 to finance, plan, and construct infrastructure, as that term is defined in Fla. Stat. § 212.055(2), and
4 for the acquisition of any interest in land for public recreation, conservation, or protection of natural
5 resources; and,

6 B. That Fla. Stat. § 212.055(2)(d)1 defines “infrastructure” to mean “[a]ny fixed capital
7 expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement
8 of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land
9 improvement, design, and engineering costs, and all other professional and related costs required to
10 bring the public facilities into service. For purposes of this sub-subparagraph, the term “public
11 facilities” means facilities as defined in s. 163.3164(39), s. 163.3221(13), or s. 189.012(5), and
12 includes facilities that are necessary to carry out governmental purposes”; and,

13 C. Fla. Stat. §§ 163.3164(39), 163.3221(13), and 189.012(5) all define the term “public
14 facilities” to include both transportation facilities (e.g., roads, canals, etc.) and parks and recreational
15 facilities.

16 **Section 4. Levy of Discretionary Sales Surtax.**

17 There shall be levied and imposed throughout the County, in accordance with the provisions
18 of Fla. Stat. § 212.055(2), during the period January 1, 2023 through December 31, 2032, a local
19 government infrastructure discretionary sales surtax on all taxable transactions occurring in the
20 County which are subject to the state tax imposed on transactions by Fla. Stat. Ch. 212. The surtax

1 shall be at the rate of \$0.005 or ½ of a percent for each \$1.00 of the sales price or actual value
2 received and for each fractional part of \$1.00 of the sales price or actual value received. The surtax
3 shall be levied and imposed in accordance with Fla. Stat. § 212.055. Taxable transactions and
4 administrative procedures shall be as provided for in Fla. Stat. § 212.054.

5 **Section 5. Authority for Levy.**

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

8 **Section 6. Duration of Tax.**

9 Subject to approval by the referendum required and provided for herein, the levy and
10 imposition of the discretionary sales surtax shall be effective from January 1, 2023 to December 31,
11 2032, both inclusive.

12 **Section 7. Distribution of Surtax Revenues.**

13 Pursuant to Fla. Stat. §§ 212.054(4) and 212.055(2), the surtax proceeds shall be distributed
14 by the Department on a monthly basis. The Department shall divide the surtax proceeds between the
15 County and the City of Brooksville pursuant to the formula provided for in Fla. Stat. § 218.62, as
16 that statute may be amended from time to time.

17 **Section 8. Use of Proceeds.**

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

20 B. The type of improvements contemplated by the County are described in Resolution

1 2022- 47, which is incorporated herein by reference. The Board may amend Resolution 2022- 47
2 as it deems to be necessary.

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

5 **Section 9. Citizen Oversight.**

6 A. The Board shall establish an oversight committee to provide for citizen review of its
7 expenditures of the surtax proceeds, as soon as reasonably possible after the effective date of the
8 surtax, but not later than March 1, 2023. If the Board does not create a oversight committee by
9 March 2, 2023, the County's existing Economic Development & Airport Technical Advisory
10 Committee shall perform the duties of the oversight committee.

11 B. The oversight committee shall serve as an advisory and reporting body to the Board.

12 C. The oversight committee shall provide an annual report to the Board on the County's
13 expenditure of surtax proceeds no later than December 31st of each calendar year in which surtax
14 proceeds are expended.

15 D. The oversight committee, its members and all its proceedings shall be governed by
16 and comply with all applicable laws, including without limitation (1) the Florida Government in the
17 Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119,
18 Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

19 E. The City of Brooksville is encouraged to establish a committee or committees to
20 provide citizen oversight of its expenditures of surtax proceeds.

1 AND TO CREATE AND IMPROVE PARKS AND OTHER RECREATIONAL
2 FACILITIES, WITH HERNANDO COUNTY'S USE OF THE PROCEEDS TO BE
3 SUBJECT TO CITIZEN OVERSIGHT?

4 ___ YES - FOR THE ½-CENT SALES TAX

5 ___ NO - AGAINST THE ½-CENT SALES TAX

6 The Clerk of the Circuit Court shall provide the Board of County Commissioners with proof of the
7 above-described publications.

8 **Section 12. Expiration Date; Survival of Certain Restricted Uses.**

9 (a) Sunset. In all events, this Ordinance shall be in effect only through December 31,
10 2032. It shall "sunset" and expire thereafter, without further action by the Board of County
11 Commissioners, at which time it shall be deemed repealed and of no further force and effect, and the
12 sales surtax levied hereunder shall terminate.

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

17 **Section 13. Distribution of Information Concerning Local Sales Tax.**

18 The County Administrator is authorized to use any available County funds and to seek private
19 donations to disseminate educational information to the citizenry of the County concerning the local
20 sales tax. Further, the County Administrator may use the services of County employees to publicly

1 advertise and explain the County's need for the surtax and the County benefits to be derived
2 therefrom. The Board of County Commissioners of Hernando County finds that the expenditure of
3 such funds and services are for a public purpose and are authorized expenditures. This grant of
4 authority does not permit the County Administrator to expend public funds to advocate for the
5 passage of the surtax.

6 **Section 14. Notifications by the Clerk.**

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

9 B. Pursuant to Fla. Stat. § 212.054(7)(b), the Clerk is directed to notify the Department
10 of Revenue of the enactment of this Ordinance, and the referendum election called for herein, on or
11 before October 1, 2022.

12 C. Pursuant to Fla. Stat. § 212.054(7)(a), the Clerk is directed to notify the Department
13 of Revenue within ten (10) days after the final adoption by ordinance or referendum of the levy,
14 termination, or rate change of the local sales tax, but not later than November 16, 2022, prior to the
15 effective date. Said notice shall include the time period during which the local sales tax will be in
16 effect, the rate, a copy of this Ordinance, and such other information as the Department of Revenue
17 shall require by rule.

18

1 **Section 15. Copies.**

2 Copies of this Ordinance shall be made available for public inspection during regular business
3 hours at the offices of the Clerk.

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

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

9 **Section 17. Severability.**

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

13 **Section 18. Inclusion in the Code.**

14 It is the intention of the Board, and it is hereby provided, that the provisions of this Ordinance
15 shall become and be codified as a new Article IX of Chapter 27 of the Code of Ordinances of
16 Hernando County, Florida. To this end, any section of this Ordinance may be renumbered or re-
17 lettered to accomplish such intention, and that the word "ordinance" may be changed to "section,
18 "article," or any other appropriate designation.

Section 19. Conflicting Provisions Repealed.

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

Section 20. Effective Date.

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

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY in Regular Session this 22nd day of February 2022.

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

Attest: Heidi Kuppe, D.C.
for DOUGLAS CHORVAT, JR.
Clerk

By: [Signature]
Steve Champion
[Print Name]
Chairman



Approved for Form and Legal Sufficiency

[Signature]
County Attorney