ORDINANCE NO. 2014-8 **SEMINOLE COUNTY, FLORIDA**

AN ORDINANCE IMPOSING A COUNTYWIDE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE PERCENT (1.0%) ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN SEMINOLE COUNTY, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES; 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 DISTRIBUTION OF SURTAX REVENUES AMONG THE COUNTY, THE SEVERAL MUNICIPALITIES IN THE COUNTY AND THE SCHOOL BOARD OF SEMINOLE COUNTY PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A COUNTYWIDE PRECINCT REFERENDUM ELECTION ON MAY 20, 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 CODIFICATION IN THE SEMINOLE COUNTY CODE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 212.055(2), Florida Statutes (2013), authorizes Seminole County to impose a 0.5 percent (0.5%) or 1.0 percent (1%) local government infrastructure surtax upon transactions occurring within Seminole County which are taxable under Chapter 212, Florida Statutes (2013); and

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

WHEREAS, moneys received from the local government infrastructure surtax authorized by Section 212.055(2), Florida Statutes (2013), may be utilized by Seminole County, the municipalities of Seminole County, and the School Board of Seminole County to finance,

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CLERK OF CIRCUIT COURT
SEMINOLE COUNTY, FLORIDA
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plan, construct, reconstruct, renovate and improve needed infrastructure along with long term capital maintenance and useful life extension of public transportation infrastructure, pedestrian and bicycle access improvements, trails, stormwater management facilities as well as other general and education system infrastructure of the County, the municipalities within the County and the School Board of Seminole County for the use and benefit of the citizens of Seminole County and the general public; and

WHEREAS, a brief description of the projects to be funded is set forth in the ballot language contained in this Ordinance, and a more specific list of projects to be funded from the revenues derived from the surtax shall be contained in a Resolution to be adopted by the Board of County Commissioners in advance of the countywide precinct referendum; and

WHEREAS, Seminole County, the several municipalities within the County and the School Board of Seminole County are presently without sufficient fiscal and monetary resources to adequately fund their respective infrastructure needs; and

WHEREAS, adequate public infrastructure facilities of the types hereinabove described promote the safe, efficient, and uninterrupted provision of numerous general as well as essential public services provided by Seminole County and the several municipalities within the County including but not limited to fire, police, emergency medical services, efficient public transportation, better water quality through improved stormwater management, as well as quality public education services provided by the School Board of Seminole County; and

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

WHEREAS, Section 212.055(2), Florida Statutes (2013), requires voter approval in a countywide precinct referendum election prior to imposition of the local government infrastructure surtax,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Authorization. This Ordinance is authorized by Section 212.055(2), Florida Statutes (2013), and other applicable law.

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

Section 3. Imposition of Local Government Infrastructure Surtax. Subject to Section 4 hereof, there is hereby imposed a 1.0 percent (1%) local governmental infrastructure surtax upon all authorized taxable transactions occurring within Seminole County.

Section 4. Distribution of Surtax Revenues. In accordance with Section 212.055(2), Florida Statutes (2013), Seminole County shall, after receiving the sales surtax proceeds from the State, redistribute the sales surtax revenues among itself, the seven municipalities within the County and the School Board pursuant to interlocal agreements as authorized by state law. The School Board's share shall be twenty-five percent (25%). The remaining seventy-five percent (75%) shall be divided among the County and the municipalities within the County according to the formula set forth in the interlocal agreements.

Section 5. Referendum Election.

(a) The surtax imposed in Section 3 of this Ordinance shall not take effect unless and until approved by a majority of the electors of Seminole County voting in a countywide precinct referendum election on the surtax.

(b) The Supervisor of Elections of Seminole County is hereby directed to hold such countywide precinct referendum election on May 20, 2014.

(c) The Supervisor of Elections of Seminole County shall cause the following proposition to be placed on the ballot:

SEMINOLE COUNTY TEN YEAR SALES TAX TO FUND COUNTYWIDE GENERAL GOVERNMENT AND PUBLIC EDUCATION INFRASTRUCTURE

> The County, the seven cities in the County and the School Board require revenue for the construction and rehabilitation of roads and transportation facilities; bicycle and pedestrian trails; stormwater facilities; public education facilities; and other infrastructure uses authorized by law. Shall the County be authorized to levy a ten (10) year, one cent (1¢) per dollar sales surtax on taxable transactions occurring within Seminole County to become effective on January 1, 2015?
>
> _____ FOR THE ONE CENT SALES TAX
>
> _____ AGAINST THE ONE CENT SALES TAX

(d) A Resolution to be adopted by the Board of County Commissioners shall identify the specific projects which would be funded by the sales surtax imposed herein along with authorization for additional capital projects with representative examples thereof if remaining sales surtax proceeds are sufficient, subject to voter approval. A certified copy of said Resolution shall be provided to the Seminole County School Board and to each municipality within Seminole County by the Clerk of the Circuit Court, and the Resolution shall be made available to the public. The Board of County Commissioners also anticipates entering into interlocal

agreements with the Seminole County School Board and all municipalities within Seminole County for purposes of establishing the shared distribution formula for the sales tax proceeds. Copies of any such interlocal agreements shall likewise be made available to the public.

Section 6. Advertisement. The Clerk of the Circuit Court shall insure that notice of this countywide precinct referendum shall be advertised in accordance with the provisions of Section 100.342, Florida Statutes (2013). Proof of Publication shall be provided to the Chairman of the Board of County Commissioners for Seminole County.

Section 7. Expiration Date; Survival of Certain Restricted Uses.

(a) *Sunset.* In all events, this Ordinance shall be in effect only through December 31, 2024. It shall "sunset" and expire thereafter, without further action by the Board of County Commissioners, at which time it shall be deemed repealed and of no further force and effect, and the sales surtax levied hereunder shall terminate.

(b) *Survival of restrictions on use of sales surtax proceeds.* Notwithstanding the provisions of subsection (a) for the expiration and repeal of this Ordinance, so long as any sales surtax proceeds shall remain unspent, the restrictions hereby imposed and in the interlocal agreements concerning the distribution and use of sales surtax proceeds as well as the proceeds of any borrowings payable from sales surtax proceeds, and all interest and other investment earnings on either of them shall survive such expiration and repeal and shall be fully enforceable in a court of competent jurisdiction.

Section 8. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance, including its preamble, shall become and be made a part of the Seminole County Code, and codified as part of Chapter 245, Part 4 thereof, and that the word "ordinance" may be changed to "section", "article", or other appropriate word or phrase and the

sections of this Ordinance may be renumbered or re-lettered to accomplish such intention; provided, however, that Sections 8, 9 and 10(b) of this Ordinance shall not be codified.

Section 9. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application and, to that end, the provisions of this Ordinance are declared severable.

Section 10. Effective date.

(a) The tax imposed hereby shall be effective from January 1, 2015 to December 31, 2024, both inclusive, if approved in the referendum election to be held on May 20, 2014.

(b) This Ordinance shall take effect when the Clerk of the Circuit Court has received notification from the Secretary of State that this Ordinance has been filed with the Secretary of State.

BE IT ORDAINED by the Board of County Commissioners of Seminole County, this 11th day of February, 2014.

ATTEST:

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

ROBERT DALLARI, Chairman

AWS/sjs
1/31/14
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