



Item No.:	M- M-1
Date:	05/26/15
Approved for Agenda:	<i>[Signature]</i>

AGENDA MEMORANDUM

FROM:	Denise A. Dymond Lyn, County Attorney
SUBJECT:	Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit Ordinance
AGENDA DATE:	May 26, 2015

BRIEF OVERVIEW:

Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit Ordinance.

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance

RECOMMENDED ACTION:

- A. Set a public hearing on June 23, 2015 at 2:00 pm on an Ordinance creating the Fire Rescue/Emergency Medical Service Municipal Service Taxing Unit for the entire unincorporated area of Citrus County, Florida; describing the boundaries of the Fire Rescue/Emergency Medical Services MSTU to annually levy ad valorem taxes to provide fire rescue services, emergency medical services, facilities and programs; authorizing a pledge of the Fire Rescue/Emergency Medical Services MSTU ad valorem tax revenues to the retirement of debt when approved by the electors of the Fire Rescue/Emergency Medical Services MSTU as provided by general law; authorizing the issuance of debt upon referendum approval; providing for modification that may arise from consideration at public hearing and providing an effective date.

Reviewed & Approved by:	

Attachment: Supporting Documentation for Item M1 (4435 : Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit

CITRUS COUNTY, FLORIDA

**FIRE RESCUE SERVICES/EMERGENCY MEDICAL SERVICES
MUNICIPAL SERVICE TAXING UNIT**

ADOPTED JUNE 23, 2015

Attachment: Supporting Documentation for Item M1 (4435 : Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit

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ATTACHMENT:

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ORDINANCE NO. 2015-_____

AN ORDINANCE CREATING THE FIRE RESCUE/EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT FOR THE ENTIRE UNINCORPORATED AREA OF CITRUS COUNTY, FLORIDA; DESCRIBING THE BOUNDARIES OF THE FIRE RESCUE/EMERGENCY MEDICAL SERVICES MSTU; AUTHORIZING THE FIRE RESCUE/EMERGENCY MEDICAL SERVICES MSTU TO ANNUALLY LEVY AD VALOREM TAXES TO PROVIDE FIRE RESCUE/EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS; AUTHORIZING A PLEDGE OF THE FIRE RESCUE/EMERGENCY MEDICAL SERVICES MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT WHEN APPROVED BY THE ELECTORS OF THE FIRE RESCUE/EMERGENCY MEDICAL SERVICES MSTU AS PROVIDED BY GENERAL LAW; AUTHORIZING THE ISSUANCE OF DEBT UPON REFERENDUM APPROVAL; PROVIDING FOR MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. FINDINGS. It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, section I of the Florida Constitution, and sections 125.01 and 125.66, Florida Statutes, the Board of County Commissioners (the "Board") of Citrus County, Florida (the "County"), has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of county ordinances and resolutions.

(B) Section 125.01(1)(q), Florida Statutes, provides specific legislative authorization for counties to establish a municipal service taxing unit to fund fire rescue services, emergency medical services, facilities and programs within any part or all of the unincorporated area of the County.

(C) Fire Rescue services, facilities and programs constitute municipal services within the meaning of Section 125.01 (1) (q), Florida Statutes.

(D) The purpose of this Ordinance is to create the Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit (the "Fire Rescue/EMS MSTU") to fund fire rescue services, emergency medical services, facilities and programs within the MSTU as established in Section 2 hereof.

(E) The County has determined that certain costs associated with fire rescue services, emergency medical services, facilities, and programs including, but not necessarily limited to, personnel costs, salaries, operation costs, and capital costs associated with fire rescue services can be properly allocated between the incorporated and unincorporated areas of the county based upon the relative amounts of service provided within each area.

(F) The County has further determined that this Fire Rescue/EMS MSTU provides the municipalities within Citrus County the flexibility to determine the appropriate level of service for fire rescue services and emergency medical services each wishes to fund and to provide within each municipality's respective jurisdiction.

(G) The County is required to include and fund the approved annual budget of the Fire Rescue/Emergency Medical Services MSTU within the County's annual budget.

(H) Pursuant to Section 200.065(5), Florida Statutes, the maximum millage rate the County can adopt, including any millage levied within a municipal service taxing unit, absent a minimum supermajority vote is the rolled-back rate based upon the amount of taxes which would have been levied in the prior year if the maximum millage rate had been adopted, as adjusted for change in the per capita Florida personal income.

SECTION 2. CREATION. The Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit is hereby created as a new taxing unit which shall be coterminous with the unincorporated area of the County existing on January 1, 2015 and the first day of January each year thereafter, as more particularly described in Attachment A.

SECTION 3. AUTHORIZATION OF AD VALOREM TAXES. The Board is hereby authorized to levy annual ad valorem taxes upon taxable real and personal property within the Fire Rescue/Emergency Medical Services MSTU beginning with the County budget for the fiscal year beginning October 1, 2015. The budget and millage rate for the Fire Rescue/Emergency Medical Services MSTU shall be approved and levied in the manner provided by general law for the levy of County ad valorem taxes.

SECTION 4. PURPOSE AND AUTHORIZATION OF EXPENDITURES.

(A) The Fire Rescue/Emergency Medical Services MSTU is established for the provision of fire rescue services, emergency medical services, facilities, and programs provided by the County for the benefit of the property or residents within the boundaries of the Fire Rescue/Emergency Medical Services MSTU.

(B) Revenues derived from ad valorem taxes levied within the Fire Rescue/Emergency Medical Services MSTU shall be used for the provision of fire rescue services, emergency medical services, facilities and programs to property located within the boundaries of the Fire Rescue/Emergency Medical Services MSTU.

SECTION 5. BOND REFERENDUM. In the event the Board desires to pledge the MSTU's ad valorem tax to the retirement of debt issued for the purpose of financing fire rescue/emergency medical services, facilities and equipment, the Board shall cause a bond referendum election to be held in accordance with applicable provision of general law. Upon approval at referendum, the Board shall have all powers necessary to issue bonds in accordance with Florida law.

SECTION 6. CODIFICATION. It is the intention of the Board of County Commissioners of Citrus County, Florida, and it is hereby provided that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Citrus County, Florida, that the sections of this ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section" or "article," or other appropriate designation.

SECTION 7. MODIFICATIONS. It is the intent of the Board of County Commissioners that the provisions of this ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the ordinance adopted by the Board and filed by the Clerk to the Board pursuant to Section 8.

SECTION 8. EFFECTIVE DATE. The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption. The Ordinance shall take effect immediately upon its filing with the Department of State.

DULY ENACTED this 23rd day of June, 2015.

**BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA**

Scott Adams, Chairman

ATTEST:

By: _____
Clerk of Circuit Court

APPROVED AS TO FORM:

By: _____
Denise A. Dymond Lyn, County Attorney

ATTACHMENT A
DESCRIPTION OF
FIRE RESCUE/EMERGENCY MEDICAL SERVICES
MUNICIPAL SERVICE TAXING UNIT

**FIRE RESCUE/EMERGENCY MEDICAL SERVICES
MUNICIPAL SERVICE TAXING UNIT**

The Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit includes such lands lying within Citrus County, Florida, as described in Section 7.09, Florida Statutes, less and except the incorporated municipal limits of the cities of Inverness and Crystal River.

**DRAFT TO BE
UTILIZED IF
EMERGENCY
MEDICAL
SERVICES IS
NOT INCLUDED
IN THE MSTU.**



CITRUS COUNTY, FLORIDA



**FIRE RESCUE SERVICES
MUNICIPAL SERVICE TAXING UNIT**



ADOPTED JUNE 23, 2015



Attachment: Supporting Documentation for Item M1 (4435 : Fire Rescue/Emergency Medical Services Municipal Service Taxing Unit Ordinance)

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ORDINANCE NO. 2015-_____

AN ORDINANCE CREATING THE FIRE RESCUE MUNICIPAL SERVICE TAXING UNIT FOR THE ENTIRE UNINCORPORATED AREA OF CITRUS COUNTY, FLORIDA; DESCRIBING THE BOUNDARIES OF THE FIRE RESCUE MSTU; AUTHORIZING THE FIRE RESCUE MSTU TO ANNUALLY LEVY AD VALOREM TAXES TO PROVIDE FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS; AUTHORIZING A PLEDGE OF THE FIRE RESCUE MSTU AD VALOREM TAX REVENUES TO THE RETIREMENT OF DEBT WHEN APPROVED BY THE ELECTORS OF THE FIRE RESCUE MSTU AS PROVIDED BY GENERAL LAW; AUTHORIZING THE ISSUANCE OF DEBT UPON REFERENDUM APPROVAL; PROVIDING FOR MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; AND PROVIDING AN EFFECTIVE DATE.

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(B) Section 125.01(1)(q), Florida Statutes, provides specific legislative authorization for counties to establish a municipal service taxing unit to fund fire rescue

services, facilities and programs within any part or all of the unincorporated area of the County.

(C) Fire Rescue services, facilities and programs constitute municipal services within the meaning of Section 125.01 (1) (q), Florida Statutes.

(D) The purpose of this Ordinance is to create the Fire Rescue Municipal Service Taxing Unit (the "Fire Rescue MSTU") to fund fire rescue services, facilities and programs within the MSTU as established in Section 2 hereof.

(E) The County has determined that certain costs associated with fire rescue services, facilities, and programs including, but not necessarily limited to, personnel costs, salaries, operation costs, and capital costs associated with fire rescue services can be properly allocated between the incorporated and unincorporated areas of the county based upon the relative amounts of service provided within each area.

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**BOARD OF COUNTY COMMISSIONERS
OF CITRUS COUNTY, FLORIDA**

Scott Adams, Chairman

ATTEST:

By: _____
Clerk of Circuit Court

APPROVED AS TO FORM:

By: _____
Denise A. Dymond Lyn
County Attorney

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