

10**AGENDA ITEM
ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS***Deadline for Submission - Wednesday 9 a.m. – Thirteen Days Prior to BCC Meeting***6/2/2015****BCC MEETING DATE****TO:** Michael D. Wanchick, County Administrator**DATE:** May 20, 2015**FROM:** Regina D. Ross, Senior Assistant County Attorney**PHONE:** 209-0805**SUBJECT OR TITLE:** First reading of proposed one-cent infrastructure surtax ordinance.**AGENDA TYPE:** Ordinance**BACKGROUND INFORMATION:**

On May 19, 2015, the Board of County Commissioners ("Board") directed the County Attorney to prepare an ordinance providing for a countywide special election regarding levy of a 1% local government infrastructure surtax. The initial draft is attached for first reading. In sum, the proposed ordinance provides for the following: (1) levy of a 1% local government infrastructure surtax upon all authorized taxable transactions occurring within the County (subject to voter approval); (2) statutory authorization to levy the surtax; (3) a general description of projects that may be funded by surtax revenues; (4) citizen review of public projects and surtax revenue expenditures; (5) a call for a countywide special election on November 3, 2015, seeking voter approval of imposing a 1% surtax; and (6) directions to the Supervisor of Elections to insure notice of the November 3, 2015 special election. Again, this is the first reading of the proposed draft ordinance; therefore, no formal action by the Board is required at this time. This first reading does however provide the Board an opportunity to gather public comment and to provide additional direction to the County Attorney in revising the draft.

1. IS FUNDING REQUIRED? No **2. IF YES, INDICATE IF BUDGETED.** No **IF FUNDING IS REQUIRED, MANDATORY OMB REVIEW IS REQUIRED:****INDICATE FUNDING SOURCE:****SUGGESTED MOTION/RECOMMENDATION/ACTION:**

Discussion and direction.

For Administration Use Only:**Legal:** RDR 5/26/2015**OMB:** LST 5/27/2015**Admin:** LST 5/27/2015

ORDINANCE NO. 2015-_____

AN ORDINANCE LEVYING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN ST. JOHNS COUNTY, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES; PROVIDING THAT THE LEVY OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE LEVY SHALL BE EFFECTIVE FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2016; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 3, 2015; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES; PROVIDING FOR CITIZEN OVERSIGHT; PROVIDING FOR PUBLIC DISTRIBUTION OF SAID RESOLUTION; DIRECTING THE CLERK OF CIRCUIT COURT TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH LAW; PROVIDING FOR CODIFICATION IN THE ST. JOHNS COUNTY CODE; PROVIDING AN EFFECTIVE DATE.

PREAMBLE

WHEREAS, section 212.055(2), Florida Statutes, authorizes the St. Johns County Board of Commissioners (“Board”) to levy a .5 percent (.5%) or 1 percent (1%) local government infrastructure surtax upon transactions occurring within St. Johns County (“County”) that are taxable under Part I, Chapter 212, Florida Statutes; and

WHEREAS, a 1 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, in accordance with section 212.055, Florida Statutes, proceeds of the surtax may be utilized by the County to finance, plan, construct, reconstruct, renovate and improve needed infrastructure and to complete capital maintenance and useful life extension of the County road system, storm water and water quality improvement facilities, law enforcement facilities, fire stations and related public safety vehicles, alternative transportation facilities (such as public transportation, sidewalks, bike lanes and trails), libraries (including materials), public recreational facilities and other infrastructure authorized by law; and

WHEREAS, in further accordance with section 212.055, Florida Statutes, two percent (2%) of the surtax proceeds may be utilized by the County to facilitate economic development projects having a general public purpose of improving the local economy; and

WHEREAS, adequate public infrastructure of the types described hereinabove promote the safe, efficient and uninterrupted provision of numerous general and essential public services by the County including but not limited to fire, police and emergency medical services, enhanced public transportation, better water quality through improved stormwater management and the free and open flow of citizen traffic utilizing alternative transportation facilities such as public transportation, sidewalks, bike lanes and trails; and

WHEREAS, the provision of adequate public infrastructure improvements is a matter of great public concern to the citizens of the County as it facilitates continued economic recovery, expanded employment opportunities and enhanced quality of life; and

WHEREAS, the County is presently without sufficient fiscal and monetary resources to adequately fund the needed infrastructure described herein; and

WHEREAS, section 212.055, Florida Statutes, requires voter approval in a referendum election prior to levy of the local government infrastructure surtax; and

WHEREAS, a brief description of the projects to be funded from the local infrastructure surtax proceeds is set forth in the ballot language contained in this Ordinance, and a more specific project listing shall be contained in a resolution to be adopted by the Board in advance of the countywide precinct referendum; and

WHEREAS, said resolution shall further provide for citizen review and recommendation regarding development and prioritization of specifically identified projects and the expenditure of infrastructure surtax proceeds; and

WHEREAS, in accordance with section 100.151, Florida Statutes, notice of the special election has been provided to the St. Johns County Supervisor of Elections, and the St. Johns County Supervisor of Elections has consented to a date when the registration books can be available; and

WHEREAS, the Board deems it appropriate to direct the St. Johns County Supervisor of Elections to conduct a countywide referendum election on November 3, 2015 regarding levy of the local infrastructure surtax.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

Section 1. Authorization and Incorporation of Recitals.

This Ordinance is authorized by Section 212.055(2), Florida Statutes (2015), and other applicable law. The recitals contained in the Preamble above are hereby adopted as findings of fact, and are incorporated into the body of this Ordinance.

Section 2. Levy of Local Government Infrastructure Surtax.

Subject to Section 4 of this Ordinance, there is hereby levied a 1 percent (1%) local governmental infrastructure surtax upon all authorized taxable transactions occurring within the County.

Section 3. Distribution of Surtax Revenues.

In accordance with section 212.055(2), Florida Statutes, proceeds of the surtax levied under this Ordinance shall be distributed to the County and the municipalities within the County according to the formula provided in section 218.62, Florida Statutes.

Section 4. Referendum Election.

(a) The surtax levied in Section 2 of this Ordinance shall not take effect unless and until approved by a majority of the electors of the County voting in a referendum election on the surtax.

(b) The St. Johns County Supervisor of Elections is hereby directed to hold such referendum election on November 3, 2015.

(c) The St. Johns County Supervisor of Elections shall cause the following question to be placed on the ballot:

ST. JOHNS COUNTY TEN YEAR SALES TAX TO FUND COUNTYWIDE GENERAL GOVERNMENT IMPROVEMENTS AND INFRASTRUCTURE

The County requires revenue for county road improvements, alternative transportation facilities, water management facilities, fire stations, law enforcement facilities, public recreation facilities, and libraries; funding economic development (2% of surtax proceeds maximum); and other uses authorized by law, each subject to appointed citizen board review. Shall a ten (10) year, one cent (1¢) per dollar sales surtax be levied on taxable transactions occurring within St. Johns County to become effective on January 1, 2016?

_____ FOR THE ONE CENT SALES TAX

_____ AGAINST THE ONE CENT SALES TAX

(d) A resolution to be adopted by the Board in advance of the county precinct referendum shall identify to the public specific projects that would be funded by the surtax levied herein. The resolution shall also provide for citizen review of specifically identified projects and recommendation regarding expenditure of infrastructure surtax proceeds. A certified copy of said resolution shall be provided to each municipality within the County by the St. Johns County Clerk of Court, and the resolution shall be made available to the public.

Section 5. Advertisement. The St. Johns County Clerk of Court shall insure that notice of this referendum shall be advertised in accordance with the provisions of section 100.342, Florida Statutes (2015). Proof of publication shall be provided to the Chair of the Board.

Section 6. Codification. It is the intention of the Board that the provisions of this Ordinance, including its preamble, shall become and be made a part of the County Code, and 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 relettered to accomplish such intention; provided, however, that Sections 6, 7 and 8 shall not be codified.

Section 7. 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 that such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and, to this end, the provisions of this Ordinance are declared severable.

Section 8. Effective Date.

(a) The surtax levied hereby shall be effective from January 1, 2016 to December 31, 2026, both inclusive, if approved in the referendum election to be held on November 3, 2015.

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

PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, State of Florida on this _____ day of _____, 2015.

ATTEST: Cheryl Strickland, Clerk

**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**

By: _____
Deputy Clerk

By: _____
Priscilla L. Bennett, Chair

Effective Date: _____

Rendition Date: _____