

**ORDINANCE NO. 2017-\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, LEVYING THE CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX, SUBJECT TO ELECTOR APPROVAL AT A RATE OF 0.5%; INCORPORATING RECITALS; ESTABLISHING THE EFFECTIVE DATE AND TERMINATION DATE OF THE SURTAX; PROVIDING FOR ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF THE SURTAX; CREATING THE TRANSPORTATION SYSTEM SURTAX TRUST FUND; PROVIDING FOR USES OF SURTAX REVENUES; CALLING FOR A SPECIAL REFERENDUM ELECTION FOR APPROVAL OF IMPOSITION OF THE SURTAX TO TAKE PLACE ON \_\_\_\_\_; PROVIDING A BALLOT TITLE AND SUMMARY SUMMARIZING THE SUBSTANCE OF THE PROPOSED REFERENDUM QUESTION; DIRECTING THE COUNTY ADMINISTRATOR TO PROVIDE NOTICE OF THE ORDINANCE AND SPECIAL ELECTION TO THE SUPERVISOR OF ELECTIONS AND PROVIDE REQUIRED NOTICE BY PUBLICATION; PROVIDING FOR NOTICE TO BE GIVEN TO THE DEPARTMENT OF REVENUE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, section 212.055(1), Florida Statutes, authorizes certain counties in Florida located within a regional transportation authority established under Chapter 343, Florida Statutes, to levy a discretionary sales surtax referred to as the “Charter County and Regional Transportation System Surtax” (hereinafter, the “Surtax”) subject to elector approval; and

**WHEREAS**, Walton County is located within the Northwest Florida Transportation Corridor Authority, established pursuant to Chapter 343, Part III, Florida Statutes, and is therefore authorized by section 212.055(1), Florida Statutes, to levy the Surtax on the sale of goods taxable pursuant to s. 212.054, Florida Statutes, at a rate of one-half percent (0.5%); and

**WHEREAS**, it is the intent of the Board of County Commissioners of Walton County, Florida (“Board”) to levy the Charter County and Regional Transportation System Surtax at a

rate of one-half percent (0.5%) pursuant to the provisions contained within section 212.055(1), Florida Statutes; and

**WHEREAS**, the revenues generated by the Surtax are needed to fund the planning, development, construction, operation, and maintenance of roads and bridges, the infrastructure for those roads, including but not limited to the storm water improvements for the roads and bridges, the construction of improvements associated with the approaches to bridges and for improvements to medians and rights of way in the County, and the debt service on necessary improvements noted above; and

**WHEREAS**, the use of Surtax revenues for repayment of bonds issued to construct road and bridge improvements is appropriate and permissible in accordance with sections 212.055(1)(d)3. and 4., Florida Statutes; and

**WHEREAS**, the Board finds that the levy of the Surtax is in the best interests of Walton County, Florida and its citizens and is necessary to sufficiently fund needed transportation improvements.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. INCORPORATION OF RECITALS.** The above findings and recitals are hereby incorporated herein and made a part of this Ordinance.

**SECTION 2. IMPOSITION AND LEVY OF THE CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.**

(A) There is hereby levied and imposed by Walton County, the Charter County and Regional Transportation System Surtax authorized by section 212.055(1), Florida Statutes, at a rate of one-half percent (0.5%) on transactions taxable pursuant to section 212.054, Florida

Statutes, subject to approval of a majority of the electors of Walton County voting in a special referendum election called for the purpose of determining whether such Surtax should be levied.

(B) The levy of the Surtax, if approved by a majority of the electors as required by paragraph (A), shall be limited for the purposes set forth in this Ordinance and shall take effect January 1, 2018 and shall expire December 31, \_\_\_\_\_. Any extension of the Surtax beyond the term described in this paragraph shall be subject to additional elector approval.

**SECTION 3. ADMINISTRATION, COLLECTION, AND ENFORCEMENT.** The Florida Department of Revenue shall have all responsibility for administration, collection and enforcement of the Surtax levied pursuant to this Ordinance.

**SECTION 4. CREATION OF TRANSPORTATION SYSTEM SURTAX TRUST FUND.** The Board hereby establishes a trust fund to be known as the “Transportation System Surtax Trust Fund” (the “Trust Fund”) into which all revenues generated from the levy of the Charter County and Regional Transportation System Surtax shall be deposited. Revenues deposited into the Trust Fund shall be restricted for the purposes described in this Ordinance. The Trust Fund shall be managed and overseen by the Walton County Clerk of Court in the same manner as all other accounts of the County.

**SECTION 5. USES OF SURTAX REVENUES.** Revenues collected and deposited into the Trust Fund shall only be used for the following purposes, as authorized in sections 212.055(1)(d)3.and 4., Florida Statutes:

(A) Costs associated with the planning, development, construction, operation, and maintenance of roads and bridges, the infrastructure for those roads, including but not limited to the storm water improvements for the roads and bridges, the construction of improvements

associated with the approaches to bridges and for improvements to medians and rights of way in the County, and the debt service on necessary improvements noted above.

(B) Payment of principal and interest on bonds issued for the purposes described in paragraph (A) of this Section.

(C) As a pledge to secure bonds issued to refinance existing bonds or new bonds issued for the purposes described in paragraph (A) of this Section.

**SECTION 6. CONDUCT OF SPECIAL ELECTION.** The Board of County Commissioners hereby calls a special election and directs the Walton County Supervisor of Elections to conduct such special election for submission of a referendum question to the electors of Walton County to determine whether a majority of electors of the County voting in the special election are in favor of the levy of the Charter County and Regional Transportation System Surtax on transactions occurring within Walton County. Such special election shall be scheduled to take place on \_\_\_\_\_, as approved by the Walton County Supervisor of Elections. Reasonable costs associated with conducting the special election shall be paid by the Board of County Commissioners of Walton County, Florida.

**SECTION 7. BALLOT TITLE AND SUMMARY.**

(A) In accordance with section 212.055(1), Florida Statutes, and s. 101.161, Florida Statutes, the following ballot title and summary are approved for submission to the electors of Walton County, Florida, for approval or rejection by a majority of the electors voting in the special referendum election scheduled for April 24, 2012. The official ballot shall be in substantially the following form:

Title: Levy of Charter County and Regional Transportation System Surtax.

Summary: Shall Walton County levy a surtax on sales of goods within Walton County at a rate of 0.5%, to build, construct, and maintain roads and bridges and the associated infrastructure, which levy shall be deposited into a restricted-use trust fund, beginning January 1, \_\_\_\_\_ and expiring December 31, \_\_\_\_\_ .

\_\_\_\_\_ FOR the half-cent sales tax  
\_\_\_\_\_ AGAINST the half-cent sales tax

**SECTION 8. NOTICE OF ELECTION.**

(A) The County Administrator of Walton County, or his designee, is hereby directed to provide certified copies of this Ordinance to the Walton County Supervisor of Elections upon its passage by the Board.

(B) Not less than thirty (30) days' notice of the special election called for by this Ordinance shall be given by publication in a newspaper of general circulation in Walton County. The County Administrator is directed to provide for such publication at least twice, once in the fifth week and once in the third week prior to the week of \_\_\_\_\_, 2017

**SECTION 9. NOTICE TO THE DEPARTMENT OF REVENUE AND DEPARTMENT OF STATE.** Upon completion of the special election called for in this Ordinance, the results of the election shall be certified in accordance with Chapter 100 and Chapter 102, Florida Statutes, to the Department of State. If it is determined upon certification of the results that the majority of the electors of Walton County voting in the special election are in favor of the levy of the Surtax, the Clerk of the Circuit Court shall within ten (10) days of such certification submit a copy of this Ordinance and the certification of the special election results to the Florida Department of Revenue.

**SECTION 10. EFFECTIVE DATE.** This Ordinance shall be in force and take effect immediately upon its passage and recording with the Secretary of State.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**BOARD OF COUNTY COMMISSIONERS OF  
WALTON COUNTY, FLORIDA**

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CECILIA JONES, CHAIR

[SEAL]

ATTEST:

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Clerk

Approved as to form and legality:

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Mark D. Davis, County Attorney