

## **ORDINANCE NO. 15-23**

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF MARION COUNTY, FLORIDA, APPROVING THE LEVY OF A ONE CENT (ONE PERCENT) COUNTYWIDE INFRASTRUCTURE SALES SURTAX FOR A PERIOD OF FOUR YEARS; CALLING FOR A REFERENDUM ON THE QUESTION WHETHER TO LEVY SUCH SURTAX; PROVIDING FOR THE USE OF THE PROCEEDS OF SUCH LEVY IF APPROVED AT SUCH REFERENDUM; PROVIDING FOR REFERENDUM PROCEDURE; AND PROVIDING FOR AN EFFECTIVE DATE AND CODIFICATION.

### **RECITALS**

WHEREAS, section 212.055(2), Florida Statutes, provides for the levy of a local government infrastructure surtax ("surtax") by the governing board of each county; and

WHEREAS, section 212.055(2), Florida Statutes, provides for the levy of the surtax pursuant to an ordinance enacted by a majority of the members of the governing body of the county and approved by a majority of the electors in the county voting in a referendum election on the surtax; and

WHEREAS, pursuant to section 212.055(2)(c)2., Florida Statutes, the proceeds of the surtax shall be distributed to the County and the municipalities within the County according to the formula provided in section 218.62, Florida Statutes; and

WHEREAS, the Board of County Commissioners have received expressions of support from the city councils of the five Marion County municipalities to place the surtax referendum issue on the ballot at the Presidential Preference Primary Election in March 2016; and

WHEREAS, the notice requirements of section 100.342, Florida Statutes, must be met, which requires a period of approximately thirty (30) days' publication of notice of the referendum prior to the election.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Marion County, Florida, as follows:

Section 1. **Legislative Findings.** The provisions of the above Recitals are incorporated herein as legislative findings by the Board of County Commissioners.

Section 2. **Levy of Sales Tax.** Pursuant to section 212.055(2), Florida Statutes, and subject to approval by the electors of Marion County at the referendum scheduled pursuant to Section 3 of this Ordinance, there is hereby levied County-wide, for a period of four (4) years, commencing on January 1, 2017, and ending on December 31, 2020, a one cent (one percent) discretionary sales tax (the "Sales Tax") to fund public safety (law enforcement, fire, and EMS) capital needs and road projects for Marion County and its municipalities, as provided herein.

Section 3. **Surtax Referendum.** A referendum of the qualified electors residing in the area of Marion County is hereby called to be held as part of the Presidential Preference

Primary Election on March 15, 2016, to determine whether or not the levy of the Surtax shall be approved by such qualified electors. All qualified electors residing in the area of Marion County shall be entitled and permitted to vote in such referendum.

Section 4. **Notice of Surtax Referendum.** As required by law, notice of the Surtax referendum in substantially the form attached hereto as **Exhibit A** shall be published in the Ocala Star Banner or any other newspaper published and of general circulation in the area of Marion County, at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is to be held. This Ordinance shall be published in full as part of the notice of such surtax referendum.

Section 5. **Official Ballot.** The form of ballot to be used in the Surtax referendum shall be in substantially the following form:

**ONE PERCENT (1%) PUBLIC SAFETY AND TRANSPORTATION  
INFRASTRUCTURE SALES TAX REFERENDUM**

SHOULD MARION COUNTY ORDINANCE No. 15-23 ADOPTING A ONE PERCENT SALES TAX TO BE LEVIED FOR A PERIOD OF FOUR (4) YEARS, COMMENCING ON JANUARY 1, 2017 AND ENDING ON DECEMBER 31, 2020, TO FUND PUBLIC SAFETY (LAW ENFORCEMENT, FIRE AND EMS) CAPITAL NEEDS AND ROAD PROJECTS FOR MARION COUNTY AND ITS MUNICIPALITIES, BE APPROVED?

FOR the one cent sales tax \_\_\_\_\_

AGAINST the one cent sales tax \_\_\_\_\_

Section 6. **Use of Revenues By the County and the Municipalities in the County.**

Marion County and the five municipalities of Marion County, the City of Ocala, the City of Belleview, the City of Dunnellon, the Town of McIntosh, and the Town of Reddick,

hereby commit to use their respective share of the proceeds of the Surtax, if the Surtax is approved by a majority of the voters voting in the referendum, as follows:

- (i) Public Safety (Law Enforcement, Fire and EMS) Capital Equipment Needs;  
and
- (ii) Transportation Infrastructure

**Section 7. Administration of the County of the Tax**

The County's share (the BCC and the Sheriff) of the proceeds of the tax shall be administered as follows:

- (a) The Clerk shall establish a capital projects fund (fund) to receive the County's share of the proceeds of the tax. Separate departments (line items) will be established to account for Transportation and Public Safety within the fund.
- (b) A budget will be established for the fund annually, utilizing the budget process. Project accounting shall be utilized and all proposed disbursements shall be incorporated into the Capital Improvement Program.
- (c) The Board of County Commissioners' procurement system will be utilized for all disbursements. Departments and the Sheriff will submit their requests to the Board for consideration during the budget process. All equipment purchased for the Sheriff will be transferred to the Sheriff's inventory.
- (d) Annual certification by the Sheriff to the BCC shall be required to ensure that equipment purchased by the tax is kept in service for a minimum of five years.

**Section 8. Referendum Procedure.** The referendum shall be held and conducted in the manner prescribed by general law for holding general elections.

**Section 9. Referendum Results.** If a majority of the votes cast at such referendum in respect to the Surtax shall be "For the 1% Sales Tax," such Surtax shall be approved and the Surtax shall thereupon be levied from January 1, 2017 and shall continue in force and effect through and including December 31, 2020.

**Section 10. Authorizing Necessary Action.** The County hereby authorizes the proper officials to do all things deemed necessary in connection with the holding of the

referendum and the levy of the Surtax, if approved, to the extent provided by law and in this Ordinance.

Section 11. **Conflicting Provisions; Repealing Clause.** Special acts of the Florida Legislature applicable only to the unincorporated areas of Marion County, County ordinances and County resolutions, or parts thereof, in conflict with this Ordinance are hereby superseded by this Ordinance to the extent of such conflict.

Section 12. **Severability.** If any word, phrase, clause, sentence or paragraph of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 13. **Applicability of Ordinance.** This Ordinance shall be applicable throughout Marion County's jurisdiction.

Section 14. **Codification.** It is the intention of the Board of County Commissioners of Marion County, Florida, and it is hereby provided that the provisions of this ordinance shall be made a part of the County Code of Ordinances of Marion County, Florida; that the sections of this ordinance may be re-numbered or re-lettered to accomplish such intention; and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

Section 15. **Filing with the Department of State and Department of Revenue.** The Clerk is hereby directed forthwith to send a certified copy of this Ordinance to the Department of State, Bureau of Administrative Code, The Elliot Building, 401 South Monroe Street, Tallahassee, Florida 32399-0250, and to the Department of Revenue.

Section 16. **Effective Date.**

- (a) A certified copy of this ordinance as enacted shall be filed by the Clerk of the Board with the Office of the Secretary of State of Florida within ten (10) days after enactment, and this ordinance shall take effect upon receipt of official

acknowledgment from the Secretary of State that this ordinance has been filed with such office.

(b) If the levy of the Sales Tax is not approved by a majority of the electors voting in the referendum scheduled pursuant to Section 3, this Ordinance shall be deemed repealed in its entirety on April 1, 2016, without further action by the Board of County Commissioners.

**DULY ADOPTED** this 1st day of December, 2015.

**BOARD OF COUNTY COMMISSIONERS  
MARION COUNTY, FLORIDA**

  
KATHY BRYANT, CHAIRMAN

**ATTEST:**

  
DAVID R. ELLSPERMANN, CLERK

RECEIVED NOTICE FROM  
SECRETARY OF STATE ON  
DECEMBER 3, 2015 THAT ORDINANCE  
WAS FILED ON DECEMBER 3, 2015.

**NOTICE OF SPECIAL REFERENDUM ELECTION**  
**ON INFRASTRUCTURE SALES SURTAX**

Pursuant to Section 100.342, Florida Statutes, and Section 4 of Marion County Ordinance No. 15- 23, notice is hereby given that a special referendum election will be held throughout Marion County, Florida, on March 15, 2016. The voters of Marion County will be asked to vote for or against the levy of a one-cent sales tax pursuant to Marion County Ordinance No. 15- 23. The following form of ballot will be used:

REFERENDUM

ONE PERCENT (%) PUBLIC SAFETY AND TRANSPORTATION  
INFRASTRUCTURE SALES TAX REFERENDUM

SHOULD MARION COUNTY ORDINANCE NO. 15- 23 ADOPTING A ONE PERCENT SALES TAX TO BE LEVIED FOR A PERIOD OF FOUR (4) YEARS, COMMENCING ON JANUARY 1, 2017 AND ENDING ON DECEMBER 31, 2020, TO FUND PUBLIC SAFETY (LAW ENFORCEMENT, FIRE AND EMS) CAPITAL NEEDS AND ROAD PROJECTS FOR MARION COUNTY AND ITS MUNICIPALITIES, BE APPROVED?

\_\_\_\_\_ (YES) FOR the one cent sales tax

\_\_\_\_\_ (NO) AGAINST the one cent sales tax

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Notice to be published two times: Monday, February 8<sup>th</sup>, 2016; and again on Monday, February 22<sup>nd</sup>, 2016.

Send proof of publication to: Marion County Attorney's Office, 601 SE 25<sup>th</sup> Ave., Ocala, FL 34471.

**EXHIBIT "A"**