ORDINANCE 2019-4

AN ORDINANCE OF THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE COUNTY OF VOLUSIA, TO LEVY A ONE-HALF PERCENT LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX FOR TWENTY YEARS, SUBJECT TO APPROVAL BY REFERENDUM; TO PROVIDE FOR DISTRIBUTION OF PROCEEDS TO THE COUNTY AND MUNICIPALITIES, TO AUTHORIZE AND LIMIT THE PROJECT USE OF PROCEEDS, AND TO REQUIRE A CITIZENS ADVISORY REVIEW COMMITTEE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, AS FOLLOWS:

(Words in strike-through type are deletions; words in underscore type are additions.)

SECTION 1: LEVY OF LOCAL OPTION INFRASTRUCTURE SALES SURTAX. The Code of Ordinances, County of Volusia, is amended to add to chapter 114, Taxation, the following:

Article VIII. Local Infrastructure Sales Surtax

Sec. 114-226. Levy. There is hereby levied a local government infrastructure sales surtax pursuant to section 212.055(2), Florida Statutes, of 0.5 percent effective January 1, 2020, for 20 years on all transactions and according to procedures provided by law.

Sec. 114-227. Distribution. The proceeds of such tax shall be distributed to the county and to municipalities within the county...
according to the distribution formula provided by section 218.62, Florida Statutes; or as otherwise provided by an interlocal agreement conforming to law.

Sec. 114-228. Use of Proceeds. The proceeds of this tax may be used by the county and municipalities to plan, acquire, construct; reconstruct; or improve, and finance infrastructure for public facilities. Projects shall be restricted to (a) roads; (b) sidewalks; (c) bridges; (d) water quality; and (e) stormwater and flood control. Such projects include those components necessary, usual, or convenient for their public use. Proceeds shall not be used for public mass transit; nor for rail or for any other project not allowed herein.

Sec. 114-229. Advisory Review Committee.

(a) There is hereby established a citizens committee that has as its exclusive purpose to review and advise the county council and municipal governing bodies, and the public, prospectively whether a proposed use of proceeds would conform to those authorized by this article; and retrospectively whether the expenditure of proceeds matched the proposed use. The committee shall have no decision-making authority. Nothing herein shall condition the ability of a local government to expend the proceeds of the tax imposed hereby in a manner which in its judgment complies with the law and this article.
(b) The committee shall consist of one member resident in each municipality of the county, nominated by the governing body of such municipality and appointed by the county council; and one member resident in either a municipality or the unincorporated area of the county, nominated and appointed by the county council. Members must be registered electors. Members shall be appointed for a four-year term commencing January 1, 2020, and each four years thereafter, but shall serve at the will of the county council. A member appointed to fill a vacancy shall be nominated in the same manner as the member whose position they fill and shall serve the unexpired term. A member may not be a governmental employee; an elected or appointed county or municipal officer; or the spouse of a member of the county council or the nominating municipal governing body. The county council by resolution may establish rules of procedure for the committee that the committee may supplement.

SECTION 2: REFERENDUM; MAIL BALLOT REFERENDUM. The county manager upon adoption of this ordinance shall transmit a certified copy to the supervisor of elections. This ordinance shall become effective only if approved by a majority of county electors in a referendum special election to be conducted on May 21, 2019. The county council authorizes the use of mail ballots for such referendum election. The county council requests that the supervisor of elections authorize the use of mail ballots; and submit a plan for conduct of the election, including a timetable, to the secretary of state for approval. The election shall be
conducted by the supervisor of elections and canvassed by the county canvassing board
g according to applicable provisions of law, rule, and procedure.

**SECTION 3: NOTICE OF ELECTION.** The county manager shall cause to be published
twice in a newspaper of general circulation within the county a notice of such special
referendum election, the first publication of which shall be in the fifth week preceding the week
in which the election is to be held and the second publication within the third week preceding
the week in which the election is to be held.

**SECTION 4: BALLOT TITLE AND QUESTION.** The ballot shall have the following title
and question:

LOCAL GOVERNMENT INFRASTRUCTURE
HALF-CENT SALES SURTAX.

TO FUND PROJECTS FOR COUNTY AND MUNICIPAL PUBLIC
FACILITIES RESTRICTED TO ROADS, SIDEWALKS, BRIDGES,
WATER QUALITY, STORMWATER AND FLOOD CONTROL, AND
AMENITIES ANCILLARY TO THOSE FACILITIES, SHALL
VOLUSIA COUNTY ORDINANCE 2019-4 BE APPROVED TO
LEVY A ONE-HALF CENT SALES TAX FOR TWENTY YEARS;
AND TO ESTABLISH A CITIZENS ADVISORY COMMITTEE TO
REVIEW THE USE OF PROCEEDS?

___FOR the half-cent sales tax
___AGAINST the half-cent sales tax

**SECTION 5: SEVERABILITY.** Should any word, phrase, sentence, subsection or
section be held by a court of competent jurisdiction to be illegal, void, unenforceable, or
unconstitutional, then that word, phrase, sentence, subsection or section so held shall be
severed from this ordinance and all other words, phrases, sentences, subsections, or sections
shall remain in full force and effect.
SECTION 6: AUTHORIZING INCLUSION IN CODE. If approved by referendum, the provisions of Section 1 of this ordinance shall be included and incorporated into the Code of Ordinances of the County of Volusia, as additions or amendments thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

SECTION 7: EFFECTIVE DATE. The county manager shall transmit by e-mail a certified copy of this ordinance to the Department of State within ten days after enactment. This ordinance shall take effect upon approval by the referendum provided for herein; otherwise it shall have no force and effect. If approved by the electors, the county manager shall notify the department of revenue, as directed by section 212.054(7), Florida Statutes.

ADOPTED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE COUNTY COUNCIL CHAMBERS AT THE THOMAS C. KELLY ADMINISTRATION CENTER, 123 WEST INDIANA AVENUE, DELAND, FLORIDA, THIS 5TH DAY OF FEBRUARY A.D., 2019.

ATTEST:

George Recktenwald,  
Interim County Manager

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

Ed Kelley,  
County Chair