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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

1 according to the distribution formula provided by section 218.62,
2 Florida Statutes; or as otherwise provided by an interlocal
3 agreement conforming to law.

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

13 **Sec. 114-229. Advisory Review Committee.**

14 (a) There is hereby established a citizens committee that
15 has as its exclusive purpose to review and advise the county
16 council and municipal governing bodies, and the public,
17 prospectively whether a proposed use of proceeds would conform
18 to those authorized by this article; and retrospectively whether the
19 expenditure of proceeds matched the proposed use. The
20 committee shall have no decision-making authority. Nothing herein
21 shall condition the ability of a local government to expend the
22 proceeds of the tax imposed hereby in a manner which in its
23 judgment complies with the law and this article.

1 (b) The committee shall consist of one member resident
2 in each municipality of the county, nominated by the governing
3 body of such municipality and appointed by the county council; and
4 one member resident in either a municipality or the unincorporated
5 area of the county, nominated and appointed by the county council.
6 Members must be registered electors. Members shall be appointed
7 for a four-year term commencing January 1, 2020, and each four
8 years thereafter, but shall serve at the will of the county council. A
9 member appointed to fill a vacancy shall be nominated in the same
10 manner as the member whose position they fill and shall serve the
11 unexpired term. A member may not be a governmental employee;
12 an elected or appointed county or municipal officer; or the spouse
13 of a member of the county council or the nominating municipal
14 governing body. The county council by resolution may establish
15 rules of procedure for the committee that the committee may
16 supplement.

17 **SECTION 2: REFERENDUM; MAIL BALLOT REFERENDUM.** The county manager
18 upon adoption of this ordinance shall transmit a certified copy to the supervisor of elections.
19 This ordinance shall become effective only if approved by a majority of county electors in a
20 referendum special election to be conducted on May 21, 2019. The county council authorizes
21 the use of mail ballots for such referendum election. The county council requests that the
22 supervisor of elections authorize the use of mail ballots; and submit a plan for conduct of the
23 election, including a timetable, to the secretary of state for approval. The election shall be

1 conducted by the supervisor of elections and canvassed by the county canvassing board
2 according to applicable provisions of law, rule, and procedure.

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

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

10 LOCAL GOVERNMENT INFRASTRUCTURE
11 HALF-CENT SALES SURTAX.
12

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

21 ___ FOR the half-cent sales tax

22 ___ AGAINST the half-cent sales tax
23
24
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26 **SECTION 5: SEVERABILITY.** Should any word, phrase, sentence, subsection or
27 section be held by a court of competent jurisdiction to be illegal, void, unenforceable, or
28 unconstitutional, then that word, phrase, sentence, subsection or section so held shall be
29 severed from this ordinance and all other words, phrases, sentences, subsections, or sections
30 shall remain in full force and effect.

1 **SECTION 6: AUTHORIZING INCLUSION IN CODE.** If approved by referendum, the
2 provisions of Section 1 of this ordinance shall be included and incorporated into the Code of
3 Ordinances of the County of Volusia, as additions or amendments thereto, and shall be
4 appropriately renumbered to conform to the uniform numbering system of the Code.

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

10

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

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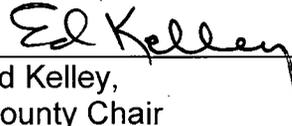
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ATTEST:

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA



George Recktenwald,
Interim County Manager



Ed Kelley,
County Chair

