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3 **Summary of Ordinance**

4 The purpose of this Ordinance is to extend the One-Cent Infrastructure Sales Tax for an
5 additional 15 years. The Sales Tax is currently set to expire December 31, 2017. If extended,
6 the Sales Tax will be divided between the Lake County School Board, the Municipalities, and
7 the County. The County's share will be further allocated based upon quality of life needs, public
8 works' needs, public safety needs, and public facility needs. If approved, the Sales Tax shall be
9 extended from January 1, 2018 until December 31, 2032.

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11 **ORDINANCE NO. 2015-22**

12
13 **AN ORDINANCE OF LAKE COUNTY, FLORIDA, PROVIDING FOR AN**
14 **EXTENSION OF THE EXISTING ONE-CENT DISCRETIONARY**
15 **INFRASTRUCTURE SALES SURTAX IN LAKE COUNTY; PROVIDING**
16 **FOR APPROVAL OF THE LEVY BY VOTERS IN A REFERENDUM;**
17 **PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A**
18 **PERIOD OF FIFTEEN (15) YEARS BEGINNING JANUARY 1, 2018;**
19 **PROVIDING FOR THE ADMINISTRATION OF THE SURTAX;**
20 **PROVIDING FOR THE SURTAX PROCEEDS TO BE DISTRIBUTED**
21 **AMONG LAKE COUNTY, THE LAKE COUNTY SCHOOL BOARD AND**
22 **THE MUNICIPALITIES; PROVIDING FOR A SPECIAL ELECTION TO**
23 **BE HELD ON NOVEMBER 3, 2015; PROVIDING BALLOT LANGUAGE**
24 **WHICH INCLUDES A BRIEF GENERAL DESCRIPTION OF THE**
25 **PROJECTS TO BE FUNDED BY THE SURTAX; PROVIDING FOR**
26 **NOTICE OF THE SPECIAL ELECTION; PROVIDING FOR**
27 **NOTIFICATION TO THE DEPARTMENT OF REVENUE;**
28 **AUTHORIZING EXPENDITURES FOR INFORMING THE PUBLIC;**
29 **PROVIDING FOR AMENDMENTS TO LAKE COUNTY CODE,**
30 **CHAPTER 13, SECTION 13-1; PROVIDING FOR SEVERABILITY;**
31 **PROVIDING FOR INCLUSION IN THE LAKE COUNTY CODE;**
32 **PROVIDING A CONFLICT CLAUSE; PROVIDING FOR FILING WITH**
33 **THE DEPARTMENT OF STATE; PROVIDING AN EFFECTIVE DATE.**

34
35 **WHEREAS**, Section 212.055(2), Florida Statutes, authorizes the governing authority in
36 each county to levy a one percent (one-cent) local government infrastructure sales surtax
37 (hereinafter "Surtax") upon taxable transactions occurring within the county as provided in
38 Section 212.054, Florida Statutes; and

39 **WHEREAS**, Section 212.055(2), Florida Statutes, provides that the levy of the Surtax
40 shall be pursuant to an ordinance enacted by the Board of County Commissioners of the county

1 and approved by a majority of the electors of the county voting in a referendum on the Surtax;

2 and

3 **WHEREAS**, proceeds from the Surtax and any interest accrued thereto, are required by
4 Section 212.055(2), Florida Statutes, to be used to finance, plan and construct needed
5 infrastructure; and

6 **WHEREAS**, on August 18, 1987, the Lake County Board of County Commissioners
7 adopted Ordinance 1987-9 which levied the Surtax for a period of fifteen (15) years, beginning
8 January 1, 1988, subject to voter referendum; and

9 **WHEREAS**, on November 3, 1987, the levy of the Surtax for an initial fifteen (15) year
10 period was approved by a majority of those voting on the question in the special election; and

11 **WHEREAS**, Sections 1 and 5 of Ordinance 1987-9 were subsequently codified in the
12 Lake County Code as Chapter 13, Section 13-1, Discretionary sales surtax levied; use of
13 proceeds; and,

14 **WHEREAS**, on September 4, 2001, the Lake County Board of County Commissioners
15 adopted Ordinance 2001-123 which levied the Surtax for an additional period of fifteen (15)
16 years, beginning January 1, 2003, subject to voter referendum; and

17 **WHEREAS**, on November 6, 2001, the levy of the Surtax for an additional fifteen (15)
18 year period was approved by a majority of those voting on the question in the special election;
19 and

20 **WHEREAS**, Section 212.055(2), Florida Statutes, authorizes the Lake County Board of
21 County Commissioners to extend the levy of the Surtax pursuant to an ordinance and subject to
22 approval of a majority of the electors of Lake County voting in a referendum on the Surtax; and

23 **WHEREAS**, there exists a dire need on the part of Lake County, the Municipalities
24 within Lake County and the School Board of Lake County to extend the Surtax to finance, plan

1 and construct various infrastructure facilities and improvements as authorized by Section
2 212.055(2), Florida Statutes, which planning and construction cannot be continued without an
3 expected funding source; and

4 **WHEREAS**, the extension of the Surtax would result in a one-cent sales Surtax on each
5 one dollar (\$1.00) for an additional fifteen (15) years; and

6 **WHEREAS**, continued collection of the Surtax benefits local businesses as it allows
7 them the opportunity to participate in construction and infrastructure projects throughout Lake
8 County; and

9 **WHEREAS**, the Lake County Board of County Commissioners hereby deems it is in the
10 best interest of the citizens of Lake County to amend Lake County Code, Chapter 13, Section 13-
11 1 and extend the existing Surtax an additional fifteen (15) years.

12 **NOW THEREFORE** be it ordained by the Board of County Commissioners of Lake
13 County, Florida as follows:

14 **Section 1. Extension of One-Cent Surtax.** The Board of County Commissioners of
15 Lake County, Florida, hereby levies and imposes within Lake County an extension of the one-
16 percent (one-cent) infrastructure sales surtax pursuant to Section 212.055(2), Florida Statutes, for
17 an additional fifteen years.

18 **Section 2. Referendum.** The Surtax levied in Section 1 of this Ordinance shall not
19 take effect unless and until it is approved by a majority of the electors of Lake County voting in a
20 referendum election on the Surtax held as required by this Ordinance.

21 **Section 3. Term of Levy.** The extension of the Surtax authorized by this Ordinance
22 shall commence on January 1, 2018. The Surtax levy shall remain in full force and effect for a
23 period of fifteen (15) years from and after January 1, 2018 to December 31, 2032.

1 **Section 4. Administration.** The Surtax levied hereby shall be collected and
2 administered pursuant to the terms of Section 212.054, Florida Statutes, and such other laws as
3 may be applicable.

4 **Section 5. Distribution of Proceeds.** In accordance with Section 212.055(2)(c),
5 Florida Statutes, the proceeds of the Surtax levied hereby shall be distributed between Lake
6 County, The School Board and the Municipalities representing a majority of Lake County's
7 municipal population as set forth in an interlocal agreement. The interlocal agreement may
8 contain such terms as the parties may negotiate, but its terms must include, at a minimum, any
9 provisions required by this Ordinance and may not contain any provision that is inconsistent with
10 either this Ordinance or applicable Florida law.

11 **Section 6. Use of Revenues.** Proceeds of the Surtax and any interest accrued
12 thereto shall be expended by the County, the Municipalities and The School Board only for
13 purposes allowed by Section 212.055(2), Florida Statutes, and any other applicable law. To the
14 extent permitted by law, the School Board, Municipalities, and the County are hereby
15 encouraged to utilize local businesses as much as possible to complete projects funded by the
16 proceeds of the Surtax.

17 **Section 7. Special Election.** A special election shall be held on November 3, 2015,
18 in which the electors of Lake County may vote as to whether this Ordinance shall take effect and
19 the Surtax be extended. The Lake County Supervisor of Elections shall conduct said special
20 election pursuant to applicable Florida Law. The form of ballot for said special election shall be
21 as follows:

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2 **INFRASTRUCTURE SALES SURTAX REFERENDUM**

3 SHOULD LAKE COUNTY ORDINANCE 2015-__ EXTENDING THE EXISTING
4 ONE-CENT COUNTYWIDE INFRASTRUCTURE SALES SURTAX FOR FIFTEEN YEARS
5 BE APPROVED?
6

7 PROJECTS ELIGIBLE FOR FUNDING:

8
9 Law Enforcement Vehicles, Fire Trucks and Ambulances, and Public Safety Equipment
10 Parks, Trails, Recreation, and Libraries
11 Construction/Reconstruction/Remodeling of School Facilities
12 Roads, Sidewalks, and Transportation
13 Water Quality, Utilities, and Drainage Improvements
14 Other Public Infrastructure
15

16 _____ **FOR** the 1-CENT Sales Tax

17
18 _____ **AGAINST** the 1-CENT Sales Tax
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20 **Section 8. Notice of Special Election.** A notice of the special election shall be
21 published in a newspaper of general circulation in Lake County at least twice, once in the fifth
22 week and once in the third week prior to the week of November 3, 2015.

23 **Section 9. Notice of Passage.** The Clerk of the Board of County Commissioners is
24 directed to notify the Supervisor of Elections and the Department of Revenue immediately upon
25 the passage of this Ordinance. The Clerk of the Board of County Commissioners is further
26 directed to notify the Department of Revenue of the outcome of the referendum election within
27 ten (10) days of the date of said election. Said notice shall include the time period during which
28 the Surtax will be in effect, the rate, a copy of this Ordinance and such other information as the
29 Department of Revenue shall require by rule, in accordance with Section 212.054(7)(a), Florida
30 Statutes. In addition to the above referenced notice, the Clerk is further directed to notify the
31 Department of Revenue by October 1st, if the referendum or consideration of the Ordinance that
32 would result in the levy of the Surtax is scheduled to occur on or after October 1st of that year, in
33 accordance with Section 212.054(7)(b), Florida Statutes.

1 **Section 10. Authorizing Expenditures for Informing the Public.** Public funds and
2 public resources may be utilized to mount an informational campaign regarding the Surtax
3 referendum. Such expenditures shall be made in accordance with Section 106.113, Florida
4 Statutes. The Board of County Commissioners of Lake County finds that the expenditure of
5 such funds and the use of such resources is for a public purpose and is an authorized
6 expenditure/use.

7 **Section 11. Amendment.** Chapter 13, Article I, In General, Section 13-1,
8 Discretionary sales surtax levied; use of proceeds, shall be amended to read as follow:

9

10 **Sec.13-1 Discretionary sales surtax levied; use of proceeds.**

11 | (a) (1) *Extension of one-cent surtax.* The ~~b~~Board of County Commissioner of Lake County,
12 Florida, hereby levies and imposes within Lake County an extension of the one (1)
13 percent (one-cent) infrastructure sales surtax pursuant to F.S. §212.055(2), for an
14 additional fifteen (15) years.

15
16 | (2) *Term of levy.* The extension of the surtax authorized by this section shall commence
17 on January 1, ~~2003~~2018. The surtax levy shall remain in full force and effect for a period
18 of fifteen (15) years from and after January 1, ~~2003~~2018 to December 31, ~~2017~~2032.

19
20 | (b) *Use of revenues.* Proceeds of the surtax and any interest accrued thereto shall be
21 expended by the County, the eCities and the ~~s~~School ~~b~~Board only for purposes allowed
22 by F.S. §212.055(2), and any other applicable law. ~~The proceeds of the surtax and any~~
23 ~~interest accrued thereon shall be expended by Lake County only as follows: One half (1/2~~
24 ~~) (fifty (50) percent) for transportation purposes one half (1/2) (fifty (50) percent) for~~
25 ~~purposes allowed by F.S.212055(2).~~

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28 **Section 12. Severability.** If any section, sentence, clause, phrase or word of
29 this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such
30 holding or invalidity shall not effect the remaining portions of this Ordinance; and it shall be
31 construed to have been the Commissioner's intent to pass this Ordinance without such
32 unconstitutional, invalid or inoperative part therein; and the remainder of this Ordinance, after
33 the exclusion of such part or parts shall be deemed and held to be valid, as if such parts had not
34 been included herein; or if this Ordinance or any provisions thereof shall be held inapplicable to

1 any person, groups of persons, property, kind of property, circumstances or set of circumstances,
2 such holding shall not effect the applicability thereof to any other person, property or
3 circumstances.

4 **Section 13. Inclusion in the Code.** It is the intention of this Board of County
5 Commissioners that the provisions of Sections 1, 3 and 6 of this Ordinance shall become and be
6 made a part of the Lake County Code as provided in Section 11 hereof upon approval by a
7 majority of the electors of Lake County voting in the November 3, 2015 referendum and the
8 word “ordinance” may be changed to “section,” “article” or such other appropriate word or
9 phrase in order to accomplish such intentions.

10 **Section 14. Conflict.** Any ordinance or part thereof in conflict with this
11 Ordinance or any part hereof is hereby repealed to the extent of the conflict unless otherwise
12 addressed herein.

13 **Section 15. Filing with the Department of State.** The clerk shall be and is hereby
14 directed forthwith to send a certified copy of this Ordinance to the Secretary of State for the State
15 of Florida.

16 **Section 16. Effective Date.** Sections 7-10 of this Ordinance shall take effect
17 immediately upon being filed with the Department of State, State of Florida. All other
18 provisions of this Ordinance, including those relating to the levy and extension of the term of the
19 Surtax, the administration, distribution and expenditures of the Surtax, and the amendment to the
20 Lake County Code, shall take effect only upon approval of a majority of those voting in the
21 Special Election held pursuant to Section 7 of this Ordinance.

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ENACTED this day of 9th day of June, 2015.

FILED with the Secretary of State the 17 day of June, 2015.

EFFECTIVE 17 June, 2015

ATTEST:

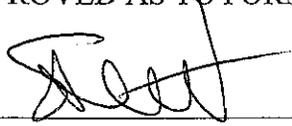
BOARD OF COUNTY COMMISSIONERS
OF LAKE COUNTY, FLORIDA

Neil Kelly, Clerk of the
Board of County Commissioners of
Lake County, Florida


Jimmy Conner, Chairman

This 16th day of June, 2015.

APPROVED AS TO FORM AND LEGALITY:


Sanford A. Minkoff
County Attorney



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

June 18, 2015

Honorable Neil Kelly
Clerk of the Circuit Court
Lake County
550 West Main Street
P. O. Box 7800
Tavares, Florida 32778-7800

Attention: Ms. Victoria Bartley, Board Support

Dear Mr. Kelly:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your electronic copy of Lake County Ordinance No. 2015-22, which was filed in this office on June 17, 2015.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb