



St. Johns County
Office of County Attorney

Agenda Item #10

Public Hearing
June 2, 2015

1st Reading

Proposed One-Cent Infrastructure Surtax Ordinance



Overview

The proposed Local Government 1% Sales Surtax Ordinance

1. Provides the Board's authority to levy a 1% sales surtax.
2. Calls for the Supervisor of Elections to conduct a Special Election on November 3, 2015, allowing citizens to vote on the levy of a 1% sales surtax.
3. Provides for the distribution of the sales surtax proceeds among the County and the municipalities within the County.
4. Provides a general description of County projects to be funded by the sales surtax proceeds.
5. Provides that a more specific listing of projects to be funded by the sales surtax proceeds be included in a resolution, and that the resolution be adopted by the Board prior to the November 3, 2015 Special Election.
6. Includes the ballot statement.



Authorization

Section 212.055(2) of the Florida Statutes authorizes the Board to levy a 1% sales surtax on transactions occurring within the County.

The levy of the sales surtax must be pursuant to an ordinance enacted by a majority of the Board and approved by a majority of citizens voting in a referendum on the sales surtax.

The enacting ordinance should call for a referendum on the levy of the sales surtax and should provide for a statement on the ballot that includes a brief general description of the projects to be funded by the sales surtax proceeds.



Permissive Uses of the Sales Surtax Proceeds

Section 212.055(2)(d), F. S.

Among other things, proceeds of the sales surtax may be used to:

- finance, plan, construct, reconstruct, renovate and improve infrastructure; and
- fund economic development projects having a public purpose of improving local economies.

Generally, the sales surtax proceeds may not be used for the operational expenses of infrastructure.



Infrastructure

Section 212.055(2)(d), F. S.

- Fixed capital improvements that have a life expectancy of 5 or more years.
- Fire department vehicles, emergency medical service vehicles, and law enforcement vehicles that have a life expectancy of 5 or more years.
- Expenditures for the construction, lease, maintenance or provision of utilities.
- Fixed capital expenditures associated with improvements to make available emergency evacuation shelters or staging areas for emergency response equipment during an officially declared emergency.
- Land acquisitions for development of an affordable housing residential project.



Economic Development

Section 212.055(2)(d), F.S.

- Under this section, the County may allocate up to 15% of the sales surtax proceeds to fund economic development.
- The economic development project must have a general public purpose of improving local economies.
- Permissive uses under this section include the funding of operational costs and incentives related to economic development.
- The ballot statement must indicate the intention to make an allocation of sales surtax proceeds for economic development.



Ballot Statement

Section 101.161, F.S.

The ballot statement must consist of :

- (1) a title that does not exceed 15 words; and
- (2) a ballot summary that does not exceed 75 words.



Ballot Statement

ST. JOHNS COUNTY TEN YEAR SALES TAX TO FUND COUNTYWIDE GENERAL GOVERNMENT IMPROVEMENTS AND INFRASTRUCTURE

The County requires revenue for the construction and rehabilitation of roads, alternative transportation facilities, water quality or stormwater management facilities, fire stations, sheriff facilities, public recreation facilities, and libraries and materials; funding economic development (no more than 2% of surtax proceeds); and other uses authorized by law, each subject to citizen review. Shall the County be authorized to levy a ten (10) year, one cent (1¢) per dollar sales surtax on taxable transactions occurring within St. Johns County to become effective on January 1, 2016?

FOR THE ONE CENT SALES TAX

AGAINST THE ONE CENT SALES TAX



Revised Ballot Statement

(Revisions-Strikethrough)

ST. JOHNS COUNTY TEN YEAR SALES SURTAX TO FUND COUNTYWIDE ~~GENERAL GOVERNMENT-PUBLIC~~ INFRASTRUCTURE IMPROVEMENTS AND IMPROVEMENTS AND INFRASTRUCTURE

The County requires revenue for ~~county~~ road improvements;; alternative transportation facilities;; ~~water management facilities;;~~ fire stations;; law enforcement facilities;; public safety vehicles; water management facilities; public recreation facilities;; and library improvements ~~libraries~~; and seeks up to 2% of surtax proceeds to fund economic development ~~funding economic development (2% of surtax proceeds maximum)~~; and other uses authorized by law, each subject to appointed citizen board review. Each project shall be subject to appointed citizen board review. Shall a ten (10)-year, ~~one-cent (1¢)~~ per dollar sales surtax be levied for 10 years on taxable transactions occurring within St. Johns County, ~~to become~~ effective on January 1, 2016?

FOR THE ONE CENT SALES TAX

AGAINST THE ONE CENT SALES TAX



Ballot Statement

(Revised)

ST. JOHNS COUNTY TEN YEAR SALES SURTAX TO FUND COUNTYWIDE PUBLIC INFRASTRUCTURE AND IMPROVEMENTS

The County requires revenue for road improvements; alternative transportation facilities; fire stations; law enforcement facilities; public safety vehicles; water management facilities; public recreation facilities; library improvements; and seeks up to 2% of sales surtax proceeds to fund economic development. Each project shall be subject to appointed citizen board review. Shall a 1¢ per dollar sales surtax be levied for 10 years on taxable transactions occurring within St. Johns County, effective on January 1, 2016?

FOR THE ONE CENT SALES TAX

AGAINST THE ONE CENT SALES TAX



Revised Ballot Statement

(Title Comparison)

**ST. JOHNS COUNTY TEN YEAR SALES TAX TO FUND COUNTYWIDE
GENERAL GOVERNMENT IMPROVEMENTS AND
INFRASTRUCTURE**

**ST. JOHNS COUNTY TEN YEAR SALES SURTAX TO FUND
COUNTYWIDE PUBLIC INFRASTRUCTURE AND IMPROVEMENTS**



Revised Ballot Statement

(Statement Comparison)

The County requires revenue for the construction and rehabilitation of roads, alternative transportation facilities, water quality or stormwater management facilities, fire stations, sheriff facilities, public recreation facilities, and libraries and materials; funding economic development (no more than 2% of surtax proceeds); and other uses authorized by law, each subject to citizen review. Shall the County be authorized to levy a ten (10) year, one cent (1¢) per dollar sales surtax on taxable transactions occurring within St. Johns County to become effective on January 1, 2016?

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Ballot Statement

(Revised)

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FOR THE ONE CENT SALES TAX

AGAINST THE ONE CENT SALES TAX

