

ARTICLE XI. - SMALL COUNTY SURTAX

Sec. 19-301. - Findings.

The Board of County Commissioners of Flagler County, Florida, ("board") hereby makes the following findings:

- (1) In 1990, pursuant to F.S. § 212.055(2), the voters approved a levy of a local government infrastructure sales surtax of one (1) percent throughout Flagler County, for a period of fifteen (15) years. The 1990 levy was repealed two (2) years early, effective on December 31, 2002.
- (2) The 1990 levy enabled Flagler County, in part, to construct the present one hundred thirty-two (132) bed jail facility, the main offices for the sheriff and the county health department that have since served the citizens of the county and its municipalities. Additionally, the revenue enabled Flagler County to comply with a court order to close its then existing landfills and to construct new facilities and provide new solid waste management services for the benefit of Flagler County residents and for the benefit of the environment.
- (3) In 2002 pursuant to F.S. § 212.055(2) the voters approved a levy of a local government infrastructure sales surtax of one half-cent throughout Flagler County for a period of ten (10) years, with such levy expiring on December 31, 2012.
- (4) The 2002 levy has enabled Flagler County and its municipalities to address major infrastructure needs that have served the citizens of the county and of the municipalities, including but not limited to transportation and drainage improvements, an emergency operations center, and other important public infrastructure.
- (5) Florida Statutes § 212.055(3) allows counties having a population of fifty thousand (50,000) or less on April 1, 1992, to levy a discretionary sales surtax of 0.5 percent or one (1) percent.
- (6) On April 1, 1992, Flagler County had a population of fifty thousand (50,000) or less.
- (7) The imposition of the small county surtax is in the best interests of the citizens of Flagler County.
- (8) The county and its municipalities continue to have infrastructure needs which cannot be met without the imposition of the small county surtax. Changes in the economy and state legislation have resulted in both legal and policy reasons to limit the levy of ad valorem taxes that might ordinarily address such infrastructure needs. Other revenue sources are inadequate to address critical infrastructure needs. To reduce the burden of ad valorem taxes upon Flagler County property owners, the board is levying the small county surtax as a more equitable means of securing revenue from those benefitting from infrastructure projects, including visitors, and part-time and full time residents who pay a minimum or no ad valorem taxes.
- (9) The levy of the small county surtax enables the county and its municipalities to raise a significant portion of the revenue necessary to maintain appropriate public facilities and maintain acceptable levels of service, especially to expand correctional facilities and providing adequate offices to the sheriff for law enforcement and public safety functions, and for improvements to roads, bridges, stormwater control and treatment system, beach restoration, and for recreational projects, among other projects. Without adequate revenue, the county and its municipalities essentially would lower the level and quality of service they provide, directly impacting the quality of life for the residents and visitors of Flagler County. In addition, with a lack of capital project funding the county and its municipalities may face new legal and liability impacts related to deficiencies in their public infrastructure.
- (10) The small county surtax provides a dependable revenue source that may help secure additional matching funding from other sources such as state or federal granting agencies or be utilized for other local governmental public purpose expenses approved as set forth herein, thereby freeing up other revenues that could be utilized to finance capital infrastructure projects.

- (11) The deadline to place the item for consideration on the November 2012 general election ballot has passed.
- (12) Considering all of the foregoing the board has determined that it is in the best interest of the public to levy the small county surtax. Accordingly, the board is taking actions necessary to levy the small county surtax and enable the county and its municipalities to continue to provide the public infrastructure necessary to maintain acceptable levels of service for its citizens and visitors alike.

(Ord. No. 2012-08, § I, 10-1-12)

Sec. 19-302. - Purpose.

The purpose of this article is to levy a small county surtax in the amount of 0.5 percent on all sales occurring within Flagler County. The revenues and any interest accrued thereto shall be used for the purpose of paying the cost of construction, reconstruction or improvement of public facilities, including but not limited to, public safety facilities, roads, bridges and stormwater projects, beach restoration, recreational improvements, and general infrastructure. Additionally, such purposes may include operational expenses of any infrastructure as defined by F.S. § 212.055(3)(d)2, and for any other public purpose as authorized by F.S. § 212.055(3)(d)1, which includes appropriations provided for in the local governments' annual budget including amendments to the budget, except that no revenues hereunder are to be pledged for servicing bonded indebtedness or for the payment of debt.

(Ord. No. 2012-12, § II, 10-16-12)

Sec. 19-303. - Distribution of small county surtax.

The proceeds from the small county surtax shall be distributed to the county and its municipalities according to the provisions of F.S. § 212.055(3)(c).

(Ord. No. 2012-12, § III, 10-16-12)

Sec. 19-304. - Construction and intent.

The provisions of this article shall be construed together with F.S. § 212.055(3). It is the specific intent of this article that the terms and provisions in the article in conjunction with F.S. § 212.055(3), shall be construed liberally to achieve the public purpose of funding local infrastructure needs and other public needs in order to maintain and to improve the quality of life of the residents of Flagler County.

(Ord. No. 2012-12, § IV, 10-16-12)

Sec. 19-305. - Notice to the department of revenue.

The clerk of the court shall notify the department of revenue of the enactment hereof as provided by law.

(Ord. No. 2012-12, § VIII, 10-16-12)

Sec. 19-306. - Term.

The term of the levy provided for herein shall be for a twenty-year period of time.

(Ord. No. 2012-12, § IX, 10-16-12)