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6/14/01

WALTON COUNTY, FLORIDA

SMALL COUNTY SURTAX ORDINANCE

94-16

ADOPTED DECEMBER 5th, 1994

ORDINANCE NO. 94- 16

AN ORDINANCE PROVIDING FOR THE LEVY OF THE SMALL COUNTY SURTAX, A LOCAL OPTION SALES TAX; PROVIDING LEGISLATIVE FINDINGS; PROVIDING FOR THE IMPOSITION OF THE SURTAX; PROVIDING FOR THE USES OF THE SURTAX PROCEEDS AND A PROCESS FOR MODIFYING THE USES OF SUCH PROCEEDS; PROVIDING FOR THE DISTRIBUTION OF THE SURTAX PROCEEDS; PROVIDING FOR THE COLLECTION AND ADMINISTRATION OF THE SURTAX; PROVIDING FOR AN EFFECTIVE DATE OF THE SURTAX LEVY; PROVIDING DIRECTIONS TO THE ADMINISTRATIVE SUPERVISOR RELATED TO THE SURTAX; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board has been authorized by section 212.055(3), Florida Statutes, to levy a one percent Small County Surtax pursuant to ordinance adopted by four affirmative votes of the members of the Board with the limitation that the surtax may not be pledged to secure bonded indebtedness; and

WHEREAS, it is the intent of the Board of County Commissioner of Walton County to levy a one percent Small County Surtax.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. DEFINITIONS. As used in this Ordinance, the following terms shall have the following meanings, unless the context clearly requires otherwise:

"Board" means the Board of County Commissioners of Walton County, Florida.

"county" means Walton County, Florida.

"Department of Revenue" means the Florida Department of Revenue established by section 20.21, Florida Statutes, or its successor in function.

"Small County Surtax" or "Surtax" means the local option sales tax authorized by section 212.055(3), Florida Statutes.

"Surtax Proceeds" means the revenue derived from the imposition of the Small County Surtax.

"Surtax Resolution" means the resolution adopted by the affirmative votes of four members of the Board which provides for the uses of the Surtax Proceeds.

SECTION 2. FINDINGS. The Board hereby makes the following legislative findings:

(A) Section 212.055(3), Florida Statutes, authorizes the Board to levy a one percent Small County Surtax through out the County. The Board may levy the Surtax pursuant to ordinance by the affirmative votes of four members of the Board (the "Ordinance Method") and under certain circumstances may seek voter approval of the Surtax by referendum (the "Referendum Method"). Pursuant to the Ordinance Method, the Surtax Proceeds may be used for any public purpose, except that the proceeds may not be pledged to secure bonded indebtedness without approval of the Surtax at a referendum. Pursuant to the Referendum Method, the proceeds of the Surtax may be used for any public purpose, including as a pledge to secure bonded indebtedness.

(B) Chapter 125 and Chapter 403, Florida Statutes, provides the Board with the responsibility and power to provide for the proper collection and disposal of solid waste generated within the County.

(C) The Board adopted Ordinance 94-10 on August 9, 1994 that

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authorized the imposition of service assessments. Pursuant to Ordinance 94-10, the Board adopted Resolution 94-57 on September 13, 1994, which imposed a Collection Center Assessment to fund the provision of service cost for the solid waste collection centers against improved property within the Solid Waste Collection Center Municipal Service Benefit Unit. Many owners of improved property subject to the Collection Center Assessment expressed their opinion at the public hearing at which the Board considered and adopted Resolution No. 94-57 that they would prefer that solid waste cost be funded by a local option sales tax instead of a Collection Center Assessment.

(D) On November 9, 1994, the Board adopted Resolution 94-66, which repealed Resolution Nos. 94-10 and 94-57, and the Collection Center Assessment.

(E) Owners of improved property in the County not subject to the Collection Center Assessment indirectly pay for the disposal of solid waste through tipping fees imposed on the franchised solid waste haulers or the City of DeFuniak Springs, Florida.

(F) Proceeds from the Small County Surtax are a proper alternative to pay for solid waste collection and disposal costs and may be used to replace or offset all or a portion of the Collection Center Assessment, tipping fees and costs of collecting solid waste.

(G) Proceeds from the Small County Surtax may also be used to provide other County services and facilities as authorized by section 212.055(3), Florida Statutes, or its successor in function.

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SECTION 3. AUTHORITY FOR ORDINANCE. This Ordinance is enacted under section 212.055(3), Florida Statutes; section 125.66, Florida Statutes; Chapter 125, Florida Statutes; and other applicable provisions of law.

SECTION 4. IMPOSITION OF THE SMALL COUNTY SURTAX. There is hereby levied a one percent Small County Surtax as authorized in section 212.055(3), Florida Statutes, on taxable sales pursuant to section 212.054, Florida Statutes. The Small County Surtax shall be in effect until repealed by the affirmative votes of four members of the Board.

SECTION 5. USES OF SURTAX PROCEEDS. Upon receipt, the Surtax Proceeds shall be deposited in a separate fund titled the "Small County Surtax Fund" which shall be separately accounted for by the Board. Except as a pledge to secure bonded indebtedness, the Surtax Proceeds may be expended for any public purpose, as provided herein or as modified in a Surtax Resolution. Initially, and until modified by the Board pursuant to the adoption of a Surtax Resolution, the Surtax Proceeds shall be expended for (A) replacing or offsetting tipping fees and all or a portion of the solid waste disposal costs as an alternative to the Collection Center Assessment, (B) solid waste collection costs, and (C) other County services and facilities. A Surtax Resolution modifying the uses of the Surtax Proceeds must be approved by the affirmative votes of four members of the Board to take effect. Prior to consideration of a Surtax Resolution, the Board shall cause notice of its consideration to be published at least once in a newspaper

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of general circulation in the County.

SECTION 6. DISTRIBUTION OF THE SURTAX PROCEEDS. The Surtax Proceeds shall be distributed to the County and all eligible municipalities within the County as provided in an interlocal agreement adopted for that purpose. In the event there is no interlocal agreement, the Surtax Proceeds shall be distributed to the County and the municipalities within the County pursuant to the formula as provided in section 218.62, Florida Statutes, or its successor in function.

SECTION 7. COLLECTION AND ADMINISTRATION OF THE SURTAX. The administration and collection of the Surtax shall be as provided in section 212.054, Florida Statutes, or its successor in function.

SECTION 8. EFFECTIVE DATE OF SURTAX LEVY. The levy of the Surtax shall take effect on February 1, 1995.

SECTION 9. DIRECTION TO THE COUNTY ADMINISTRATIVE SUPERVISOR.

(A) The County Administrative Supervisor is hereby directed to provide a certified copy of this ordinance to the Department of Revenue and the Department of State within ten days of its adoption.

(B) Within ten days of the adoption of an interlocal agreement providing for the distribution of the Surtax Proceeds, the County Administrative Supervisor shall send a copy of such interlocal agreement to the Department of Revenue.

SECTION 10. EFFECTIVE DATES OF ORDINANCE. This Ordinance shall take effect immediately upon receipt of official acknowledgment from the Department of State that this ordinance has been filed therewith.

DULY ENACTED BY A VOTE OF 4 YEAS AND 1 NAYS this 5th day of December, 1994.

BOARD OF COUNTY COMMISSIONERS
OF WALTON COUNTY, FLORIDA

(SEAL)

BY: Gordon Porter
Gordon Porter, Chairman

ATTEST:

Martha Ingle
for Catherine King, Clerk

TRANSACTION REPORT

Jun-14-01 Thu 1:02 PM

Type	Receiving				
Date	Start	Sender	TX/RX Time	Pages	Note
Jun-14	12:59 PM		2m23s	7	OK