

ALACHUA COUNTY  
BOARD OF COUNTY COMMISSIONERS

ORDINANCE 08-17

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF 0.5 PERCENT ON CERTAIN TRANSACTIONS OCCURRING WITHIN ALACHUA COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF CHAPTER 212, FLORIDA STATUTES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF TWO (2) YEARS, BEGINNING JANUARY 1, 2009, AND ENDING ON DECEMBER 31, 2010; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ALACHUA COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENT; PROVIDING FOR A REFERENDUM ELECTION ON NOVEMBER 4, 2008, PROVIDING BALLOT LANGUAGE; PROVIDING FOR THE USE OF SURTAX PROCEEDS TO ACQUIRE AND IMPROVE CONSERVATION LANDS AND CREATE, IMPROVE AND MAINTAIN PARKS AND RECREATIONAL FACILITIES THROUGHOUT THE COUNTY; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Subsection 212.055(2), Florida Statutes, the Local Government Infrastructure Surtax Act, authorizes Alachua County to impose a local government infrastructure surtax of 0.5 percent or 1 percent upon most taxable transactions occurring within Alachua County that are taxable under Chapter 212, Florida Statutes; and,

WHEREAS, monies received from the local government infrastructure surtax authorized by Subsection 212.055(2), Florida Statutes, may be utilized by Alachua County and the municipalities within Alachua County to acquire and improve conservation lands and create, improve and maintain parks and recreational facilities within Alachua County; and,

WHEREAS, the City of Gainesville contains a majority of the County's municipal population; and,

WHEREAS, the proceeds of the surtax shall be distributed in accordance with an Interlocal Agreement between Alachua County and the City of Gainesville; and,

WHEREAS, a brief description of the projects to be funded is set forth in the ballot language contained in this ordinance; and,

WHEREAS, Subsection 212.055(2), Florida Statutes, requires voter approval in a referendum election prior to imposition of the local government infrastructure sales surtax; and,

WHEREAS, the Board of County Commissioners has determined it appropriate to place the sales surtax issue on the ballot at the November 4, 2008, election; and,

WHEREAS, the advertising requirements of Section 100.342, Florida Statutes, must be met, which require a period of approximately thirty (30) days' advertisement prior to the election.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

**SECTION 1. Authorization and Legislative Findings.** This ordinance is authorized by Subsection 212.055(2), Florida Statutes, and other applicable law. The Board of County Commissioners finds and declares that all statements set forth in the preamble of this ordinance are true and correct.

**SECTION 2. 0.5 Percent Sales Surtax Levy.** There shall be levied and imposed throughout the incorporated and unincorporated areas of the County an additional sales tax on all transactions occurring in the County which are subject to the state tax imposed on transactions by Part I of Chapter 212, Florida Statutes (the "Surtax"). This Surtax shall be at the rate of 0.5 percent for each \$1.00 of the sales price or actual value received and for each fractional part of \$1.00 of the sales price or actual value received. This Surtax shall be levied and imposed in accordance with Section 212.054 and

Subsection 212.055(2), Florida Statutes, and the rules promulgated by the Florida Department of Revenue.

SECTION 3. Distribution of Surtax Proceeds. In accordance with Subsection 212.055(2)(c), Florida Statutes, the proceeds of the surtax levied pursuant to this ordinance shall be distributed to the County in accordance with an interlocal agreement as amended from time to time, between Alachua County and the City of Gainesville, which represents a majority of the County's municipal population.

SECTION 4. Referendum.

a. The proposed levy of the surtax in Section 2 of this ordinance shall be presented to the County electorate by placing the question of approval of the levy of the surtax on the ballot at a referendum election to be held on November 4, 2008.

b. The Supervisor of Elections of Alachua County shall cause the following question to be placed on the ballot on November 4, 2008:

WILD SPACES & PUBLIC PLACES  
ENVIRONMENTAL LANDS, PARKS AND RECREATION  
ONE-HALF PERCENT SALES TAX

SHALL ALACHUA COUNTY BE AUTHORIZED TO EXTEND THE ALACHUA COUNTY FOREVER PROGRAM TO ACQUIRE AND IMPROVE ENVIRONMENTALLY SENSITIVE LANDS TO PROTECT DRINKING WATER SOURCES, WATER QUALITY, AND WILDLIFE HABITAT, AND TO CREATE, IMPROVE AND MAINTAIN PARKS AND RECREATIONAL FACILITIES IN ALL CITIES AND THE COUNTY, WITH CITIZEN OVERSIGHT AND INDEPENDENT AUDIT, BY THE LEVY OF A ONE-HALF PERCENT (1/2%) SALES TAX FOR TWO (2) YEARS STARTING JANUARY 1, 2009, AND ENDING DECEMBER 31, 2010?

FOR the one-half percent sales tax.

AGAINST the one-half percent sales tax.

SECTION 5. Use of Surtax Proceeds. The surtax proceeds shall be used only to acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife

habitat, and to create, improve and maintain parks and recreational facilities that are identified in Exhibit A ("Parks and Recreation Facility Projects").

SECTION 6. Effective Date and Duration of Surtax. The surtax levied in Section 2 of this Ordinance shall take effect as of January 1, 2009 only if approved by a majority of the electors voting for the surtax in the referendum election to be held on November 4, 2008; shall continue for a period of two (2) years from that date; and shall terminate on December 31, 2010.

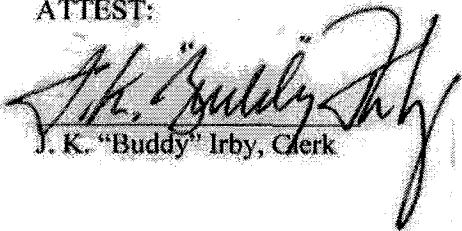
SECTION 7. Effective Date of Ordinance. A certified copy of this ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This Ordinance shall take effect upon filing with the Department of State.

SECTION 8. Severability. It is the declared intent of the Board of County Commissioners of Alachua County that if any section, subsection, sentence, clause, phrase, or provision of this ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

DULY ADOPTED in regular session, this 12<sup>th</sup> day of August, A.D., 2008.

(SEAL)

ATTEST:

  
J. K. "Buddy" Irby, Clerk

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By:

  
Rodney J. Long, Chairman

APPROVED AS TO FORM

  
County Attorney

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Attachment - Exhibit "A" - list of projects

Quality of Life Sales Surtax Ordinance FINAL 8/12/08

**EXHIBIT A**  
**Parks and Recreation Facility Projects**

COUNTY/MUNICIPALITY	PROJECT
Alachua County	Improvements at Kanapaha Park
	Gainesville-Archer Regional Bike Trail (Archer Braid)
	Senior Recreation Center
Alachua	Acquisition of land for City Recreation Center
	Acquisition of land for Cleather Hathcock Community Center
	Improvements to Recreation Center
	Improvements to Cleather Hathcock Community Center
	Improvements to San Felasco City of Alachua Preservation Corridor
	Improvements to Downtown park
	Phase II of Water Park at Recreation Center
	Improvements to gym ceiling
	Expansion of St. Matthew's and Maude Lewis Park (land purchase)
	Light timers for Welch, Maude, Downtown and Criswell Parks
	Conversion of Swick House to civic center
	Sidewalk improvements on Recreation Center property
Archer	Completion of the Archer Community Center
	Skate park area
	Renovations of Recreation Center ("old fire station")
	Picnic area and playground
	Jogging trail
	Swimming pool and bath house

EXHIBIT A - continued

COUNTY/MUNICIPALITY	PROJECT
Gainesville	Improvements to Alfred A. Ring Park
	Improvements to Citizens Park/Northeast Pool
	Improvements to Cofrin Nature Park
	Improvements to Cone Park
	Improvements to Depot Park
	Improvements to Greentree Park
	Improvements to Hogtown Creek Headwaters Park
	Improvements to Lincoln Park
	Improvements to Loblolly Trails
	Improvements to nature parks
	Improvements to neighborhood parks
	Improvements to Northeast Park
	Improvements to Northside Park
	Northwest Soccer Complex
	Improvements to Possum Creek Park
	Improvements to Rosa Williams Center
	Senior Recreation Center
	Acquisition of and improvements to Smokey Bear Park
	Improvements to TB McPherson Recreation Center
Improvements to Thomas Center Building A	
Improvements to Westside Park/Pool	
Hawthorne	Improvements to City Athletic Fields
	Improvements to Lindsey – Philips (Johnson Lake) Park
	Improvements to the trailhead of the Hawthorne – Gainesville State Trail.
High Springs	Renovation of the Historic High Springs Elementary School/ Community Center (establish a Youth Center-Senior Center)
	Renovate the High Springs Civic Center
	Park improvements-Civic Center Park
	Construct public restrooms-Taylor Park.

EXHIBIT A - continued

COUNTY/MUNICIPALITY	PROJECT
LaCrosse	Tennis court improvements
	Basketball court improvements
	Installation of fans at picnic pavilions
	Playground improvements
	Lighting improvements
Micanopy	Ball field bleacher replacement
	Ball field scoreboard
	Cardiovascular trail
	Community center
	Concession facility upgrade
	Miniature golf course
	Recreation facility fencing
	Recreation facility lighting
	Regulation-size lighted basketball court
Volleyball court	
Newberry	Purchase of Barry house as community center
	Purchase vacant lot next to Martin Luther King Park
	Construct small community center next to Martin Luther King Park
	Develop triangle park (walking trails, pavilions, etc.)
	Covered basketball courts at Newberry Sports Complex
	Tennis courts at Newberry Sports Complex
Waldo	Improvements to Sid Martin Park
	Improvements to Waldo Community Center
	Improvements to Waldo Veteran's Park