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**FLORIDA DEPARTMENT *of* STATE**

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

May 20, 2016

Honorable J. K. "Buddy" Irby  
Clerk of the Circuit Court  
Alachua County  
201 East University Avenue  
Post Office Box 939  
Gainesville, Florida 32602

Attention: Bob Decker, Deputy Clerk

Dear Mr. Irby:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Alachua County Ordinance No. 16-06, which was filed in this office on May 19, 2016.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb

ALACHUA COUNTY  
BOARD OF COUNTY COMMISSIONERS

ORDINANCE 16-06

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 EIGHT (8) YEARS, BEGINNING JANUARY 1, 2017, AND ENDING ON DECEMBER 31, 2024; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ALACHUA COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENT; PROVIDING FOR A REFERENDUM ELECTION ON NOVEMBER 8, 2016, 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, 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 8, 2016, 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. The proceeds of the surtax levied pursuant to this ordinance shall be distributed in accordance with Subsection 212.055(2)(c), Florida Statutes.



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 8, 2016.

b. The Supervisor of Elections of Alachua County shall cause the following question to be placed on the ballot on November 8, 2016:

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 EIGHT (8) YEARS STARTING JANUARY 1, 2017?

[     ] 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:

a. acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife habitat, and,

b. to create, improve and maintain parks and recreational facilities as permitted by Florida Statutes, the referendum ballot language, and ordinances.

c. Notwithstanding the above, Alachua County may utilize a portion of its proceeds to establish a fund for the purpose of providing matching grants to the municipalities within the County for projects that meet the requirements of subsections (a) or (b), and which, in the sole discretion of Alachua County, have countywide significance.

SECTION 6. Effective Date and Duration of Surtax. The surtax levied in Section 2 of this Ordinance shall take effect as of January 1, 2017 only if approved by a majority of the electors voting for the surtax in the referendum election to be held on November 8, 2016; shall continue for a period of eight (8) years from that date; and shall terminate on December 31, 2024.

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 10<sup>th</sup> day of May, 2016.

(SEAL)


BOARD OF COUNTY  
COMMISSIONERS OF ALACHUA  
COUNTY, FLORIDA

ATTEST:

By:   
Robert Hutchinson, Chair

  
J.K. Irby, Clerk

APPROVED AS TO FORM

  
Michele L. Lieberman  
County Attorney