

ORDINANCE NO. 99-21

AN ORDINANCE OF HERNANDO COUNTY, FLORIDA, RELATING TO A RESIDENTIAL ROAD RECONSTRUCTION PROGRAM AND OTHER TRANSPORTATION EXPENDITURES TO BE FUNDED FROM FUEL TAXES AND OTHER REVENUE SOURCES; SPECIFYING USE OF ALTERNATIVE REVENUE SOURCES FOR CERTAIN PORTIONS OF A RESIDENTIAL ROAD RECONSTRUCTION PROGRAM; LEVYING A TWO (\$.02) CENT LOCAL OPTION FUEL TAX ON ALL MOTOR FUEL SOLD IN HERNANDO COUNTY AND TAXED UNDER THE PROVISIONS OF PART I OF CHAPTER 206 AND SECTION 336.025(1)b) OF THE FLORIDA STATUTES; IMPOSING THE NINTH CENT FUEL TAX ON MOTOR AND DIESEL FUEL SOLD IN HERNANDO COUNTY AND TAXED UNDER THE PROVISIONS OF SECTION 336.021 AND CHAPTER 206 OF THE FLORIDA STATUTES; PROVIDING FOR USES OF THE FUEL TAXES IMPOSED HEREIN; PROVIDING FOR DISTRIBUTION; PROVIDING FOR AUTHORITY; PROVIDING FOR AN EFFECTIVE PERIOD THROUGH 2006 FOR THE LOCAL OPTION TAX AND EXTENDING THE NINTH CENT TAX INDEFINITELY; REPEALING ORDINANCE NOS. 97-09 AND 97-10; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR NOTIFICATION TO THE DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes permit counties to levy a one (1) cent, two (2), three (3), four (4), or five (5) cent local option fuel tax upon every gallon of motor fuel sold in the County; and to levy a ninth cent fuel tax on motor fuel and diesel fuel; and

WHEREAS, Florida Statutes further provide that the local option fuel tax may be used for transportation expenditures needed to meet the requirements of the capital improvement elements of an adopted comprehensive plan, and the ninth cent fuel tax may be used for the purposes of paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and

WHEREAS impact fees alone are not sufficient to pay for operation and maintenance of a collector road system, with an annual shortfall of approximately \$600,000; and

WHEREAS, the Board of County Commissioners of Hernando County have made a determination that certain roads and streets in the county are in need of construction or reconstruction and that it is in the best interest of the citizens of Hernando County that these motor fuel taxes be enacted and that the Board contribute funds from other revenue sources to expedite a residential road reconstruction program and to make up for the shortfall in funding for collector roads; and

FILED
1999 SEP 21 PM 4:00
DEPT. OF REVENUE
TALLAHASSEE, FLORIDA

WHEREAS, the Board of County Commissioners of Hernando County levied and imposed a two (\$.02) cent local option fuel tax and a ninth cent fuel tax in 1997 for a limited time period and now hereby finds and determines that the effective period for both the local option and the ninth cent fuel taxes should be extended.

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

SECTION 1. INTENT

The Board of County Commissioners shall utilize the funds generated by the imposition of two (\$.02) cents of the local option fuel tax permitted under Section 336.025(1)(b), Florida Statutes for the purposes of transportation expenditures needed to meet the requirements of the capital improvement elements of an adopted comprehensive plan allowed by law during the period that this ordinance is in effect. The Board of County Commissioners shall utilize the funds generated by the imposition of the ninth cent fuel tax for the purposes of providing funds for paying the costs and expenses of reconstructing a residential street and road transportation system within the unincorporated areas of the County during the period that this ordinance is in effect. It is the further intent of the Board of County Commissioners that the residential road reconstruction program shall be funded from any available revenue sources in addition to revenues generated by the fuel taxes imposed herein in order to expedite completion of all phases of the program and that no portion of the tax revenue hereunder shall be pledged as collateral for any purpose.

SECTION 2. AUTHORITY.

The provisions of this ordinance are authorized by Section 336.025(1)(b), (Fla. Stat. 1997), with respect to the local option levy; by Section 336.021 and Part I of Chapter 206 (Fla. Stat. 1997), with respect to the ninth cent; and by Section 125.01, (Fla. Stat.), with respect to other revenue sources to be utilized in funding a residential road reconstruction program.

SECTION 3. RESIDENTIAL ROAD RECONSTRUCTION PROGRAM.

The Board of County Commissioners has approved a revolving multi-year program currently in progress to reconstruct, resurface, or overlay approximately 750 miles of residential roads in the unincorporated areas of the County and to make up for a shortfall resulting from failure of impact fees to cover all costs of operating and maintaining collector roads. Phase I will be completed when all residential roads currently inventoried for reconstruction, resurfacing or overlaying have been provided for as indicated in the program. At that time, except for the collector road shortfall, funds would be minimally used to provide for reconstruction, resurfacing and overlay of approximately 60 miles of residential roads not included in Phase I. Excess fund collections during this period would be held in trust and reserved to ensure funding of Phase II of the program. Subsequently, Phase II will begin, to involve reconstruction, resurfacing and overlay of Phase I roads

which will be in need of further work. As of the end of fiscal year 1998/1999, approximately 493 miles of roads in the multi-phase program will remain to be reconstructed, resurfaced, or overlaid with a new surface. Phase I of the residential road reconstruction program will continue until all 750 miles of road in the original program have been reconstructed, resurfaced or overlaid. The Board of County Commissioners shall contribute at least two million dollars (\$2,000,000.00) in each fiscal year from any available revenue sources other than the fuel taxes imposed herein to the residential road reconstruction program, and to funding for collector roads if required or desirable, until Phase II of the residential road program is complete.

SECTION 4. DISPOSITION OF PROCEEDS

The entire proceeds of the local option fuel tax collected herein shall be distributed to Hernando County, and to the incorporated municipalities located therein pursuant to interlocal agreement, for transportation expenditures needed to meet the requirements of the capital improvement elements of an adopted comprehensive plan. The entire proceeds of the ninth cent fuel tax shall be utilized for transportation expenditures as allowed and defined by law. Surplus funds, if any, after allocation for immediate road construction or reconstruction needs shall be deposited in a revolving fund and reserved for funding of construction of roads and streets or reconstruction of residential roads in subsequent fiscal years. None of the proceeds shall be used as a pledge of collateral for any purpose.

SECTION 5. LOCAL OPTION MOTOR FUEL TAX IMPOSED

There is hereby imposed a two (\$.02) cent fuel tax upon every gallon of motor fuel sold in Hernando County and taxed under the provision of Part I of Chapter 206 and as authorized by Section 336.025(1)(b) (Fla. Stat. 1997).

SECTION 6. NINTH CENT MOTOR FUEL TAX IMPOSED

There is hereby imposed a one (\$.01) cent per gallon gas tax upon every gallon of motor fuel or special fuel sold in Hernando County and taxed under the provision of Section 336.021 and Parts I & II of Chapter 206 (Fla. Stat. 1997).

SECTION 7. EFFECTIVE PERIOD

(A) The local option motor fuel tax imposed pursuant to Section 5 of this ordinance shall be effective from January 1, 2001, through December 31, 2006, inclusive.

(B) The ninth cent motor fuel tax imposed pursuant to Section 6 of this ordinance shall be effective from January 1, 2001, until amended or repealed.

SECTION 8. INTERLOCAL AGREEMENT

The County will provide pursuant to an Interlocal Agreement with the municipalities in Hernando County for the distribution of the proceeds collected from the imposition of the local option fuel tax. Distribution of funds pursuant to any existing Interlocal Agreement shall be unaffected by this ordinance until and unless it is amended and executed by the parties.

SECTION 9. ENACTMENT

This ordinance shall be enacted upon the affirmative vote of not less than a majority-plus-one of the members of the Hernando County Board of County Commissioners.

SECTION 10. REPEAL

Ordinance No. 97-10, imposing a two (\$.02) cent local option fuel tax, and Ordinance No. 97-09, imposing the ninth cent fuel tax for a limited effective period, shall continue in effect through and including December 31, 2000, and shall hereby stand repealed effective on January 1, 2001, without thereby affecting the prior imposition, collection or authorized uses of tax pursuant thereto.

SECTION 11. INCLUSION IN THE CODE

It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided, that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the sections of this ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

SECTION 12. SEVERABILITY

It is declared to be the intent of the Board of County Commissioners of Hernando County, Florida, that if any section, subsection, clause, sentence, phrase or provision of this Ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining sections of this ordinance.

SECTION 13. NOTIFICATION OF DEPARTMENT OF REVENUE

Within ten (10) days after adoption of this ordinance, the clerk of the Board of County Commissioners shall notify the Department of Revenue of such adoption and furnish a certified copy of the ordinance to the Department.

SECTION 14. EFFECTIVE DATE

This ordinance shall become effective upon the filing with the Department of State. Taxes imposed herein shall become effective as provided in Section 7 hereof.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA in Regular Session this 14th day of September, 1999 A.D.

(SEAL)

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA.**

Attest:


KAREN NICOLAI
Clerk

By:


PAT NOVY
Chairman