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ORDINANCE
NUMBER 2015-02

AN ORDINANCE OF LEVY COUNTY, FLORIDA, REIMPOSING AND RELEVYING A \$0.06 PER GALLON LOCAL OPTION TAX ON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL FOR THIRTY YEARS UNTIL AUGUST 31, 2045; PROVIDING FOR DIVISION AND DISTRIBUTION OF TAX PROCEEDS AMONG THE COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENT; PROVIDING FOR ALLOWABLE USES OF TAX; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, under the authority of Section 336.025, Florida Statutes, and pursuant to Levy County Ordinances No. 83-3, 84-2, 85-2, 86-3, and 88-1, codified as Section 86-2, Levy County Code, the Board of County Commissioners ("Board") levied a combined six cents (\$.06) local option gas tax upon every gallon of motor fuel and special (i.e., diesel) fuel sold in Levy County and provided for distribution of the proceeds from the tax between itself and eligible municipalities within Levy County; and

WHEREAS, the levy imposed by Section 86-2, Levy County Code, will expire on August 31, 2015, unless re-imposed and extended; and

WHEREAS, the Board has determined that it is in the best interests of the County for the County to renew and extend the levy of the local option gas tax for a term not exceeding another thirty (30) years and to make provision for the sharing of the proceeds from the renewed tax levy through an interlocal agreement with eligible municipalities in the County; and

33 **WHEREAS**, the County has entered into an interlocal agreement with municipalities
34 in the County representing a majority of the population of the incorporated area in the
35 County, as required by section 336.025(3)(a)1., Florida Statutes, providing for division of
36 the proceeds of the local option gas tax; and

37 **BE IT ORDAINED**, by the Board of County Commissioners of Levy County, Florida:

38 Section 1. The following provisions are hereby adopted and shall be codified as
39 Section 86-2, in the Levy County Code of Ordinances, and shall replace the existing
40 Section 86-2, Levy County Code, in its entirety:

41 **Sec. 86-2. - Local option gas tax.**
42

- 43 (a) Effective September 1, 2015, the \$0.06 local option gas tax upon every gallon of motor
44 fuel and special fuel imposed sold in the county and taxed under the provisions of
45 chapter 206, Florida Statutes, imposed by Ordinances 83-3, 84-2, 85-2, 86-3, and 88-
46 1, codified as the former Section 86-2 of this Code, is hereby reimposed and relieved
47 as a \$0.06 local option gas tax upon every gallon of motor fuel and diesel fuel for an
48 additional term of thirty (30) years ending on August 31, 2045.
- 49 (b) Proceeds of the tax hereby imposed shall be divided and distributed among the
50 County government and eligible municipalities through an interlocal agreement in
51 accordance with the provisions of Section 336.025(3)(a)1, Florida Statutes. The
52 County shall provide the Department of Revenue, State of Florida, with a certified copy
53 of the interlocal agreement containing the agreed upon distribution percentages. The
54 distribution formula for the tax contained in the interlocal agreement shall be reviewed
55 by the county and eligible municipalities at least every five years for the duration of the
56 tax levy. If it is determined that any changes to the distribution formula are desirable or
57 necessary, such changes shall only be implemented by formal amendment to the
58 interlocal agreement which shall be enacted on or before June 1 of the year such
59 amendment is approved. A certified copy of any amendment(s) to the interlocal
60 agreement affecting the distribution formula among the County and the municipalities
61 shall be promptly provided to the Department of Revenue.
- 62 (c) Proceeds from the tax shall only be used for transportation expenditures as defined in
63 Section 336.025(7), Florida Statutes, and this subsection. Transportation expenditures
64 means expenditures by the county and the eligible municipalities from local or state
65 shared revenue sources, including the local option motor fuel and diesel fuel tax
66 imposed by this section, but excluding expenditures of bond proceeds, for the following
67 programs:

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- (1) Public transportation operations and maintenance.
- (2) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- (3) Roadway and right-of-way drainage.
- (4) Street lighting installation, operation, maintenance and repair.
- (5) Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance and repair.
- (6) Bridge maintenance and operation.
- (7) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.
- (8) Infrastructure projects; provided that such projects are approved by the county or applicable municipality's comprehensive plan, or if the approval or denial of the plan has not become final, consistent with the comprehensive plan last submitted to the state land planning agency; and provided further that no more than an amount equal to \$0.04 cents per gallon of the levy of the tax contemplated by this section may be used by the county for the express and limited purpose of paying for a court-ordered refund of special assessments.

Section 2. Severability. If any subsection, sentence, clause, phrase, or portion of these sections is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not effect the validity of the remainder of the chapter.

Section 4. Effective Date. This ordinance shall take effect on September 1, 2015, provided it has been previously filed in the Office of the Secretary of the State, State of Florida.

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PASSED AND DULY ADOPTED this 19th day of May, 2015.

BOARD OF COUNTY COMMISSIONERS
OF LEVY COUNTY, FLORIDA

John Meeks
John Meeks, Chair

ATTEST: Danny Shipp, Clerk of the Circuit
Court and Ex-Officio Clerk to the
Board of County Commissioners

Danny Shipp
Danny Shipp

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Anne Bast Brown **R**
Anne Bast Brown, County Attorney

Z:ord/local.option.gas.tax
LR2004-054
4/29/15

LEVY COUNTY JOURNAL

PUBLISHED WEEKLY

BRONSON, LEVY COUNTY, FLORIDA

STATE OF FLORIDA,
COUNTY OF LEVY:

Before the undersigned authority personally appeared Linda Cooper, who on oath says she is General Manager of the LEVY COUNTY JOURNAL, a newspaper published at Bronson, Levy County, Florida; that the attached copy of advertisement,

being a Notice of Enactment of Ordinance by the Levy County Board of County Commissioners

in the matter of the reimposing and relevying of the \$0.06/gallon local option tax until August 31, 2045; providing for division and distribution of tax proceeds for allowable uses

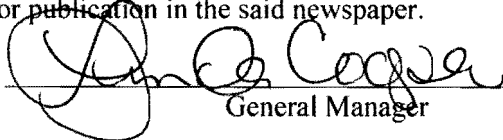
at the public hearing on May 19 at 9 AM at the Board of County Commissioners Meeting Room, Levy County Courthouse, Bronson, FL

was published in the said newspaper in the issues of:

May 7, 2015

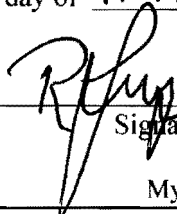
as well as being posted on FloridaPublicNotices.com

Affiant further says that the said LEVY COUNTY JOURNAL is a newspaper published at Bronson, in said Levy County, Florida, and that the said newspaper has heretofore been continuously published in said Levy County, Florida, each week and has been entered as second class mail matter at the post office in Bronson, in said Levy County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.


General Manager

Sworn to and subscribed before me, and is personally known to me, appeared Linda Cooper, who did take an oath, this

7 day of May, A.D., 2015.



Signature, Notary Public

My commission expires: (SEAL)



ROBERT LEVESQUE
MY COMMISSION # EE164617
EXPIRES March 19, 2016

FloridaNotaryService.com

NOTICE OF ENACTMENT OF ORDINANCE 2015-01 BY THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA.

NOTICE IS HEREBY GIVEN the proposed Ordinance reimposing and relevying a local option tax on every gallon of motor fuel and diesel fuel, the title for which hereinafter appears, will be considered for enactment by the Levy County Board of County Commissioners, at a public hearing on **Tuesday, May 19, 2015 at 9:00 a.m.**, or as soon thereafter as the same may be heard, in the Board of County Commissioners Meeting Room, Levy County Courthouse, Bronson, Florida. Copies of said Ordinance may be inspected by any member of the public at the Office of the Board of County Commissioners located at 355 S. Court Street, Bronson, Florida, during regular business hours or contact by phone at (352) 486-5217. On the date, time and place first above-mentioned, all interested persons may appear and be heard with respect to the proposed Ordinance.

AN ORDINANCE OF LEVY COUNTY, FLORIDA, REIMPOSING AND RELEVYING A \$0.06 PER GALLON LOCAL OPTION TAX ON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL FOR THIRTY YEARS UNTIL AUGUST 31, 2045; PROVIDING FOR DIVISION AND DISTRIBUTION OF TAX PROCEEDS AMONG THE COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENT; PROVIDING FOR ALLOWABLE USES OF TAX; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

All persons are advised that, if they decide to appeal any decisions made at this public hearing, they will need a record the proceedings and, for such purpose, they may need to ensure that a verbatim record of the proceeding is made, which record included the testimony and evidence upon which the appeal is to be based.

Any person requiring reasonable accommodations to participate in this meeting should contact the County Commissioners Administration Office at (352) 486-5216.

John Meeks, Chairman
Levy Co. Board of County
Commissioners

Pub.: May 7, 2015