



Hernando County Sheriff's Office

April 27, 2015

Board of County Commissioners
c/o Chairman Nick Nicholson
20 N. Main Street
Brooksville, FL 34601

Dear Board of County Commissioners:

There is an agenda item on the April 28, 2015 board meeting, under the County Administrator's section, that I wanted to bring to your attention. You are probably unaware that the County Administrator did not confer with my staff on this new property tax and new ordinance. This assumption is borne out by the fact that no one from my office was included in the electronic routing for this particular agenda item.¹

This new tax will result in increased costs, i.e. increased taxes, for us to maintain the same level of front line service. Unfortunately, I was not made aware of this proposed tax until late Thursday night, and it was not through official channels. Therefore, there has not been an opportunity for me to discuss it with you during one of the many scheduled or impromptu meetings that you and I enjoy during the year. Although I am scheduled to speak at the above board meeting, I thought it important to provide you with some issues that I know will be very concerning to you as fellow elected officials and public servants.

My office has a reputation of collaboration, problem solving, and consensus building. Unfortunately, we have only had one and a half business days to examine this proposed new tax. Even with these unreasonable time constraints, and keeping our problem-solving mission in mind, I intend to provide a couple alternatives to this high risk and costly proposal at the meeting or, if you prefer, in person.

This proposed new tax by the County Administrator **increases bureaucracy** in both county government and the Sheriff's Office. Unfortunately, it does **not provide any benefit to the citizens**. This increased bureaucracy, of course, will require a reallocation of resources (i.e., converting deputy or detective positions, as required by the tax) to back office (i.e., bookkeeping) duties, **which I am completely against**. The only other option would be to further increase my budget to pay for these additional and unnecessary back office costs, which negates many of the tax-saving and efficiency-improving policies that the Board and I (and former Hernando County Sheriffs) have diligently worked on over the last several years.

¹ Page 310 of your Agenda packet.

This is an issue that I have dealt with a few times over the last 14 years, both as your Sheriff and during my time at the county to our south. Here are just a few of the issues that have caused it to be voted down by all the previous boards in both counties.

- **New Property Tax** – This is, of course, a new tax (with no discernible benefit to the citizens). I cannot in good conscience support a new tax, especially one that may actually decrease service, as noted in the following paragraph.
- **Reduced Protection/Services** – Without an increase in my budget, front line deputy or detective positions will have to be reallocated to deal with the increased bureaucracy and to pay for the Processing and/or Cost Allocation fees associated with this new tax. The other sheriff's offices we have contacted over the years, along with your own Office of Management and Budget, all acknowledge that the Cost Allocation bookkeeping will increase workload tremendously for the Sheriff's Office. It is important to note that this new tax will not improve transparency or our current bookkeeping methods, which are independently audited and are public record, open for anyone's scrutiny. It will only add an additional burden of ensuring that we are in compliance with the added bureaucracy the ordinance/new tax requires. Transparency doesn't increase when you add another level of bureaucracy.
- **Operational impact** – This new property tax purports to solely fund our current front line law enforcement and investigative services. It states that those funds cannot be used for front line or investigative purposes in the incorporated areas of the county. I believe this is in direct conflict with my duties as both a Constitutional Officer and as Hernando County's Chief Law Enforcement Officer.² When an issue arises in an incorporated area of the county that requires a Patrol Deputy, a K-9 Deputy, air support, a School Resource Deputy, a Vice Detective, a Major Case Detective, or a Fraud Investigator, we currently respond without hesitation. This proposed tax/ordinance is in direct conflict with my current duties and obligations and will interfere with our ability to provide citizens of our county with the best law enforcement services.³
- **Litigation** – Although sometimes unavoidable, litigation is a very expensive undertaking and should be avoided, especially if it is unnecessary and there is no obvious benefit to the citizen. Even the counties that have spent considerable time and money on consulting services, studying and developing an MSTU, have cautioned us that litigation

² See page 314, lines 13-14, of the Agenda packet.

³ See the **Definitions** in the Agenda packet regarding the proposed tax, Page 312, lines 5-18, and **Expenditures**, Page 314, lines 12-14. See also Section 30.15, Florida Statutes

is possible or likely. I am, therefore, **opposed to doing something haphazardly, with no obvious benefit to the public, that puts the hard earned tax money of our citizens at unnecessary risk.** This is especially true since the ordinance is being proposed without the **time consuming** and **costly** feasibility and cost allocation studies that might help limit that exposure to liability.

- **Implementation and maintenance fees** – This new property tax would require the Sheriff to pay processing fees of **at least 2%** to the Property Appraiser and 2% to the Tax Collector. This is in addition to Cost Allocation fees to the Office of Management and Budget and/or the Clerk's Office. This change would easily equate to well over a **million dollar impact to the Sheriff's Budget.**⁴ The fees associated with this new tax, assuming no increase to my budget, would require **me to cut at least 15 deputies/detectives.** **The other option would require me to increase my law enforcement budget by over one million dollars, just to pay the above fees.**⁵ **I do not support either option.** Although the tax is confusing, **even the author** of this new tax ordinance **acknowledges that these fees could reach 10%,** equating to an increase in my law enforcement and investigative budgets of as much as **2.5 million dollars,** again **without any benefit to the citizens.**⁶ My only other option is to cripple my law enforcement operations by cutting a combination of 38 deputy and detective positions.
- This proposal also works to **reverse the efficiencies** that have allowed us, working together with the Board, to **save the citizens of Hernando County over \$9 million annually** for Law Enforcement, Detention, Emergency Management, Animal Enforcement, and Emergency Dispatch Services. Statistics generated by The Florida Association of Counties, (i.e. the association that represents Florida County Commissions), shows that Hernando County taxpayers currently enjoy a savings of over \$9 million dollars a year for those services provided by their Hernando County Sheriff's Office.⁷ My ability, as your Sheriff, to allow all units in the Sheriff's Office to work together and help each other, no matter where they are in the county, without the burden of the typical government bureaucracy, is the sole reason for this more than \$9 million dollar savings for our county taxpayers.

⁴ Section 30.49 (2)(a)-(c), Florida Statutes

⁵ Assuming that \$25,000,000 of the Sheriff's Budget would be funded by the MSTU and assuming the cost of a Patrol Deputy or Detective, including benefits, is approximately \$65,000.

⁶ The first several numbered lines of page 315 of the agenda packet. Assuming \$25,000,000 funding from MSTU.

⁷ Using per capita figures obtained from a 2014 report by the Florida Association of Counties, see attached.

Each of you knows that I covet our regular and impromptu meetings. You also know that whenever one of our citizens has an issue of mutual concern, my staff and I are eager to address it. It stands to reason that I always want to work together with each of you to solve *real* problems for our citizens and to avoid future pitfalls. It is for this reason that **my staff and I always remain open to discuss this issue**. If the County Administrator can convince my staff that this new law, which enacts a new property tax, has been fully vetted and has the real potential to:

- increase our ability to protect our citizens; or
- reduce our costs (preferably both of the above); and
- avoid or reduce unnecessary liability for both the Board and the Sheriff;

then I will be happy to sit down with each of you and discuss the issue in depth, to ensure that I can say with a straight face that this new tax is actually in the best interest of our citizens.

I currently believe the opposite is true.

I would ask, therefore, that the agenda item be removed until the above issues can be adequately addressed.

I am ready and willing, as always, to discuss my concerns with you. Please contact my assistant if you would like to do so.

Sincerely,



Al Nienhuis
Sheriff

AN/jdp

Attachments (2)

FY2014 Cost per Capita comparison: HCSO compared to State Average		Cost per Capita	HCSO Budget compared to State Average
Hernando County Total Population (all of Hernando County including the incorporated areas)	175,968		
<u>Total Sheriff's Budget -</u>		\$ 233.69	\$ 41,122,254
<i>Includes: Law Enforcement, Courthouse Security, Detention, School Safety, Emergency Management, Countywide Dispatch & Animal Services Officers</i>			
<u>State Average Cost -</u>			
According to study conducted by the Florida Association of Counties		\$ 287.38	\$ 50,569,684
<i>Most likely does not include: Emergency Management, Countywide Dispatch & Animal Services Officers</i>			
Savings to Hernando County			\$ 9,447,430

Law Enforcement Budget			
<i>(includes Courthouse Security)</i>	\$ 169.15	\$ 29,765,701	
Detention Budget	\$ 60.98	\$ 10,730,628	
Emergency Management & Animal Services Officers Budget	\$ 3.56	\$ 625,925	

Back-up / explanation for spreadsheet:

In 2014, Florida Association of Counties conducted a state wide study of per capita costs. According to the study, the **State average** cost per capita for Law Enforcement & Detention is **\$287.38**.

The 2014 total population for all of Hernando County, including the incorporated areas of the county, was **175,968**.

The 2014 total budget for the Hernando County Sheriff's Office was \$41,122,254. This amount includes services such as Emergency Management, Countywide Dispatch & Animal Services Officers (ancillary services) which are not typically done by other Sheriff's Offices and **most likely not included in the state average**.

The 2014 cost per capita for the **total Hernando County Sheriff's Office** is **\$233.69**. If you remove the ancillary services the cost per capita for the HCSO is **\$230.13**.

The cost for Law Enforcement and Detention for Hernando County, using the statewide average, would be \$50,569,684. The total HCSO cost **with the ancillary services** is \$41,122,254, which is a **savings to the citizens of over \$9,447,430**.

The **average state cost** for Law Enforcement and Detention would be \$50,569,684. **The Hernando County Sheriff's Office cost for Law Enforcement and Detention** (with the ancillary services removed) is \$40,496,329, which is a savings to the citizens of **\$10,073,355**.



Board of County Commissioners

AGENDA ITEM

Meeting: 04/28/15 09:00 AM
Department: Budget
Prepared By: George Zoettlein
Initiator: George Zoettlein
DOC ID: 10513
Legal Request Number: LR2015-130
Bid/Contract Number:

1

TITLE

Ordinance Creating Municipal Service Taxing Unit for Law Enforcement

BRIEF OVERVIEW

Per Commissioner's direction, this item was requested to discuss the creation of a Municipal Service Taxing Unit (MSTU) for Law Enforcement.

Public Hearing to create a Municipal Service Taxing Unit (MSTU) for Law Enforcement.

FINANCIAL IMPACT

None at this time.

LEGAL NOTE

The Board of County Commissioners has the authority to enact the proposed ordinance pursuant to Florida Statute 125.01(q).

RECOMMENDATION

Not Applicable. This agenda item represents a quasi-legislative issue of public policy.

REVIEW PROCESS

Pam Lee	Completed	04/16/2015 8:17 AM
George Zoettlein	Completed	04/20/2015 11:51 AM
Sue Bishop	Completed	04/14/2015 12:24 PM
Jon Jouben	Completed	04/16/2015 1:53 PM
Jenine Wimer	Completed	04/20/2015 2:43 PM
Leonard Sossamon	Completed	04/20/2015 4:11 PM
Tina Duenninger	Completed	04/21/2015 3:43 PM
Board of County Commissioners	Pending	04/28/2015 9:00 AM

DRAFT DOCUMENT: F:\1 COUNTY ATTORNEY'S OFFICE\JA\Ordinances\Sheriff Road Patrol MSTU\Ordinance Draft 5.wpd, April 10, 2015 (2:16pm) NOTE: additions/deletions = language proposed for addition/deletion to existing Code provisions.

ORDINANCE NO.: 2015 - _____

AN ORDINANCE AMENDING THE HERNANDO COUNTY, FLORIDA, CODE OF ORDINANCES; CREATING A HERNANDO COUNTY MUNICIPAL SERVICE TAXING UNIT FOR LAW ENFORCEMENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS OF THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Fla. Const. Art. VII, § 9(b) provides that a county may levy additional taxes for the purpose of providing municipal services in unincorporated areas; and,

WHEREAS, Section 125.01(1)(q), Florida Statutes, grants counties the power to establish municipal service taxing units for any or all of the unincorporated areas of the county;

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

Section 1. Creation of Hernando County Municipal Services Taxing Unit for Law Enforcement. A new Article VIII of Chapter 27 of the Hernando County Code is created to read as follows:

Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

DRAFT DOCUMENT: F:\1 COUNTY ATTORNEY'S OFFICE\JAJ\Ordinances\Sheriff Road Patrol
MSTU\Ordinance Draft 5.wpd, April 10, 2015 (2:16pm) NOTE: additions/deletions = language proposed for
addition/deletion to existing Code provisions.

Ad valorem tax shall mean a tax based upon the assessed value of real and taxable tangible property.

Assessed value of property shall mean an annual determination of the just or fair market value of an item or property.

Criminal investigation shall mean county sheriff department personnel who investigate crime and follow up on same, investigate organized crime activities, investigate drug-related criminal activities such as smuggling, dealing, manufacturing and growing of drugs. Criminal investigation does not include jail personnel or those deputies and employees utilized by the civil division of the county sheriff department performing such tasks as the serving of summons, warrants, executing judgments, and providing security and all other civil-related activities.

Deputy patrol shall mean county sheriff department personnel utilized to provide law and order, to police the unincorporated areas of the county to pursue and effect the immediate apprehension and arrest of persons suspected of committing criminal violations, to respond to areas and scenes of civil disturbances, and to carry out other related duties. Deputy patrol does not include jail personnel or those deputies and employees utilized by the civil division of the county sheriff department performing such tasks as the serving of summons, warrants, executing judgments and providing courtroom security and all other civil-related duties.

Law enforcement shall mean criminal investigations and deputy patrol.

Unit Established; Boundaries.

There is hereby established the Hernando County Municipal Service Taxing Unit for Law

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Enforcement. The boundaries of the unit shall be coterminous with all the unincorporated areas of the County existing on the effective date of this Ordinance.

Administration.

A. The governing body of the Hernando County Municipal Service Taxing Unit for Law Enforcement shall be the Hernando County Board of County Commissioners.

B. The MSTU shall be administered in accordance with the policies and procedures adopted by the Board of County Commissioners for the administration of all county departments, divisions and operations.

C. The county administrator shall be responsible for the day-to-day administration of the MSTU and shall be responsible for the implementation of this article.

D. The MSTU is specifically made subject to all applicable federal, state, and county laws.

Levy of Ad Valorem Tax; Powers of Board of County Commissioners.

A. An ad valorem tax may be levied and assessed on all real and taxable tangible property within the unincorporated areas of Hernando County for the Hernando County Municipal Service Taxing Unit for Law Enforcement.

B. The Board of County Commissioners shall annually adopt a budget for the MSTU pursuant to chapter 129 and chapter 200, Florida Statutes.

C. The Board of County Commissioners is empowered to set up reserves in the MSTU's budget in excess of the MSTU's estimated expenditures for the ensuing fiscal year, for the purpose

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of creating reasonable reserves for the purchase of equipment and making other necessary capital expenditures.

Collection Procedure for Ad Valorem Tax.

The ad valorem tax authorized in this article shall be levied and collected in the manner provided for the levy and collection of county ad valorem taxes. The board of county commissioners shall certify annually to the property appraiser the millage to be levied in Hernando County Municipal Service Taxing Unit for Law Enforcement. Taxes collected shall be remitted by the tax collector to the clerk of the circuit court who shall be the ex officio clerk and treasurer for the taxing unit.

Expenditure of Tax Revenue.

Those funds obtained from the levy of an ad valorem tax on all real and taxable tangible property within the boundaries of the Hernando County Municipal Service Taxing Unit for Law Enforcement shall be used solely for the purpose of administration and operation of deputy patrol and criminal investigation as defined herein. The expense of deputy patrol and criminal investigation shall include deputies' salaries and fringe benefits, vehicles, insurance on the vehicles, operation expense for vehicles, uniforms, training and administrative expenses properly apportionable to deputy patrol and criminal investigation activities such as telephone, postage, printed forms, report forms and clerical salaries and fringe benefits.

Reimbursement for Administrative Assistance.

All costs and expenses incurred by a constitutional officer of the county in performing any

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of the provisions of this article may be reimbursed by the Hernando County Municipal Service Taxing Unit for Law Enforcement to the constitutional officer. Reimbursements however shall not collectively exceed ten (10) percent of the revenues collected within the Hernando County Municipal Service Taxing Unit for Law Enforcement within any budget year.

Providing for Retention of Powers by Sheriff

This ordinance shall not be construed as a limitation or curtailment in any manner of the Sheriff's authority and powers granted to him as a constitutional officer by the Florida Constitution or the Florida Statutes as they both may be amended from time to time.

Section 2. Severability.

It is declared to be the intent of the Board of County Commissioners 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 portions of this ordinance.

Section 3. 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 section 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.

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addition/deletion to existing Code provisions.

Section 4. Conflicting Provisions Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are
hereby repealed.

Section 5. Effective Date.

This ordinance shall take effect immediately upon receipt of official acknowledgment from
the office of the Secretary of State of Florida that this ordinance has been filed with said office.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
HERNANDO COUNTY** in Regular Session this _____ day of _____ 2015.

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

Attest: _____
DON C. BARBEE, JR.
Clerk

By: _____
NICHOLAS W. NICHOLSON
Chair

Approved for Form and Legal Sufficiency

Deputy County Attorney



Don Barbee, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4201

MEMORANDUM

TO: Tampa Bay Times/Hernando Times
15365 Cortez Boulevard
Brooksville, FL 34613

Attention: Classified Advertising

FROM: Sue Burns
Deputy Clerk

DATE: April 21, 2015

SUBJECT: Notice of Public Hearing of Proposed Ordinance

Please publish the attached Notice of Public Hearing in the April 18, 2015 issue of your newspaper.

Please send the invoice and one affidavit to the Hernando County Attorney's Office, 20 N. Main Street, Room 462, Brooksville, FL 34601.

Please send one affidavit to the Clerk of Circuit Court, 20 North Main Street, Room 362, Brooksville, FL 34601.

Thank you.

Attachments

cc: Pam Hare
Tina Duenninger
Sue Bishop
Virginia Singer
Ashley Hofecker
Jenine Wimer
Marguerite Linke

Attachment: CLK15-055 legal ad (10513 : Ordinance Creating Law Enforcement Municipal Service Taxing Unit)

CLK 15-055

**NOTICE OF PUBLIC HEARING OF
PROPOSED ORDINANCE**

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Hernando County Florida, will hold a public hearing on **Tuesday, April 28, 2015, at 9:30 a.m. or soon thereafter**, in the **Hernando County Government Center**, County Commission Chambers, 20 N. Main St, Rm 160, Brooksville, Florida, to consider the following:

AN ORDINANCE AMENDING THE HERNANDO COUNTY, FLORIDA, CODE OF ORDINANCES; CREATING A HERNANDO COUNTY MUNICIPAL SERVICE TAXING UNIT FOR LAW ENFORCEMENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS OF THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

THIS PROPOSED ORDINANCE may be inspected by the public in the Office of the Clerk of Circuit Court, Hernando County Courthouse, 20 N. Main St, Rm 362, Brooksville, FL 34601, between the hours of 8:30 a.m. to 4:30 p.m., M-F, legal holidays excepted.

YOU HAVE A RIGHT to appear and be heard at this public meeting and/or to send any written objections to the County Commissioners at 20 N. Main Street, Room 263, Brooksville, Florida 34601-2800.

YOU ARE FURTHER ADVISED that if any person decides to appeal any decision made by the Board of County Commissioners, with respect to the subject matter of the hearing, that person will need to ensure a verbatim record of the proceedings is made.

ALL PERSONS INTERESTED in the above matter are invited to attend and be heard.

In accordance with the Americans with Disabilities Act persons with disabilities needing special accommodations to participate in this proceeding should contact Tina Duenninger, County Administration, 20 N. Main Street, Room 263, Brooksville, Florida 34601, Telephone 352-754-4002. If hearing impaired, please call 711 for assistance.

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

/s/ _____ (SEAL)
Donald C. Barbee, Jr., Clerk

By: Susan Burns
Deputy Clerk

Publish: April 18, 2015

Attachment: CLK15-055 legal ad (10513 : Ordinance Creating Law Enforcement Municipal Service Taxing Unit)