

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(l)(q), Florida Statutes, grants counties the power to establish municipal service taxing units for any or all of the unincorporated areas of the counties to fund law enforcement;

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 IX 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

1 to them in this section, except where the context clearly indicates a different meaning:

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

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

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

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

19 Law enforcement shall mean criminal investigations and deputy patrol.

20 **Unit Established; Boundaries.**

1 There is hereby established the Hernando County Municipal Service Taxing Unit for Law
2 Enforcement. The boundaries of the unit shall be coterminous with all the unincorporated areas of
3 the County existing on the effective date of this Ordinance.

4 **Administration.**

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

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

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

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

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

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

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

1 C. The Board of County Commissioners is empowered to set up reserves in the MSTU's
2 budget in excess of the MSTU's estimated expenditures for the ensuing fiscal year, for the purpose
3 of creating reasonable reserves for the purchase of equipment and making other necessary capital
4 expenditures.

5 **Provision of Incidental Services to Municipal Residents.**

6 The Board of County Commissioners recognizes that the Hernando County Sheriff's Office provides
7 benefits, both direct and incidental, to municipal residents. The Board of County Commissioners
8 shall annually appropriate funds sufficient to pay for the services provided to municipal residents
9 from the General Fund, pursuant to Fla. Stat. Ch. 129 & 200, based upon appropriate
10 mathematical/statistical formulae.

11 **Collection Procedure for Ad Valorem Tax.**

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

18 **Expenditure of Tax Revenue.**

19 Those funds obtained from the levy of an ad valorem tax on all real and taxable tangible
20 property within the boundaries of the Hernando County Municipal Service Taxing Unit for Law

1 Enforcement shall be used solely for the purpose of administration and operation of deputy patrol
2 and criminal investigation as defined herein. The expense of deputy patrol and criminal
3 investigation shall include deputies' salaries and fringe benefits, vehicles, insurance on the vehicles,
4 operation expense for vehicles, uniforms, training and administrative expenses properly
5 apportionable to deputy patrol and criminal investigation activities such as telephone, postage,
6 printed forms, report forms and clerical salaries and fringe benefits.

1 **Reimbursement for Administrative Assistance.**

2 All costs and expenses incurred by a constitutional officer of the county in performing any of
3 the provisions of this article may be reimbursed by the Hernando County Municipal Service Taxing
4 Unit for Law Enforcement to the constitutional officer. Reimbursements however shall not
5 collectively exceed ten (10) percent of the revenues collected within the Hernando County Municipal
6 Service Taxing Unit for Law Enforcement within any budget year.

7 **Providing for Retention of Powers by Sheriff**

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

11 **Section 2. Severability.**

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

16 **Section 3. Inclusion in the Code.**

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

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