



BOARD OF COUNTY COMMISSIONERS

THE KEYSTONE COUNTY-ESTABLISHED 1827

435 W. Walnut St., Monticello, Florida 32344

**Benjamin "Benny"
Bishop**
District 1

Eugene Hall
District 2, Vice-Chair

Hines F. Boyd
District 3

Betsy Barfield
District 4

Stephen Walker
District 5, Chair

**Regular Session Agenda
October 4, 2016 at the Courthouse Annex
435 W. Walnut St. Monticello, FL 32344**

- 1. 9 AM – Call to Order, Invocation, Pledge of Allegiance**
- 2. Public Announcements, Presentations, & Awards**
- 3. Consent Agenda**
 - a) Approval of Agenda**
 - b) Minutes of September 20, 2016 Regular Session**
 - c) Minutes of September 12, 2016 Tentative Budget Hearing**
 - d) Minutes of September 27, 2016 Final Budget Hearing**
- 4. Citizens Request & Input on Non-Agenda Items (3 Minute Limit)**
- 5. General Business**
 - a) Sports Complex Update – Jake Whitfield/Crit Smith**
 - b) TDC Request for Increase in Tourist Tax – Katrina Richardson**
 - c) MSTU - Private/Public funding for road improvements – Heather Encinosa**
 - d) Revised Purchasing Policy Discussion – Debby Preble**
- 6. County Coordinator**
- 7. Commissioner Discussion Items**
- 8. Adjourn**

From the manual "Government in the Sunshine", page 40:

Paragraph C. Each board, commission or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that if a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Kirk Reams
Clerk of Courts

Parrish Barwick
County Coordinator

T. Buckingham Bird
County Attorney



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ITEM 3

CONSENT AGENDA ITEMS

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Regular Session
September 20, 2016

The Board met this date in regular session. Present were Chairman Stephen Walker, Commissioners Betsy Barfield, Benjamin “Benny” Bishop, Hines Boyd and Gene Hall. Also present were County Attorney Buck Bird, County Coordinator Parrish Barwick and Clerk of Court Kirk Reams.

1. Commissioner Hall led the invocation and pledge of allegiance.
2. Jennifer Johnson, with the Jefferson County Health Department, announced a steps challenge called “Steppin’ Coast to Coast” as part of the community health improvement plan. She also discussed the Health Department’s role in mosquito control. County Coordinator Parrish Barwick briefly discussed the County’s mosquito control spraying program.
3. Citizen John Nelson informed the Board and citizens that the PACE program was still available.
4. Scott Mixon and Chet Thompson from Georgia Pacific gave a presentation on the Foley Cellulose Mill and Fenholloway River.
5. Commissioner Barfield requested that the minutes from the September 6, 2016 Regular Session be pulled from the consent agenda for discussion. She also requested that two items be added: the FDOT letter discussion and the CDBG item discussion with Bruce Ballister. Chairman Walker also requested that the Mosquito Control Annual Program be added under the consent agenda. **On motion by Commissioner Barfield, seconded by Commissioner Bishop and unanimously carried, the consent agenda as amended—consisting of the approval of the agenda—was approved.**
6. Citizen Greg Walker addressed the Board regarding zoning issues of land near the Lloyd interchange. Commissioner Barfield requested that he email her specific questions and concerns. Commissioner Boyd asked County Coordinator Parrish Barwick to invite Heather Encinosa (attorney at Nabors, Giblin and Nickerson) to a future meeting.
7. Commissioner Barfield inquired about the procurement policy changes from the previous meeting. Chief Deputy Clerk Tyler McNeill stated the Clerk’s Office was ready to enforce the new policy as soon the new language was provided and approved by the Board.
8. Tom Love discussed the concept of a Home Rule Charter Commissioner at length before the Board. Citizens Vivian Royster, Charles Parrish, John Nelson, Chuck Sarkisian and Paul Henry provided comments and concerns about a charter. Commissioner Barfield stated she would want more citizen input before moving forward with the discussion, with either a petition from interested citizens or a neutral party/attorney to present the issue. Chairman Walker stated he had no interest in a charter. Commissioner Boyd inquired as to who Commissioner

- Barfield would consider a neutral party, to which Commissioner Barfield stated Ginger Delegal with the Florida Association of Counties. Commissioner Boyd requested this item be placed on the next agenda. **On motion by Commissioner Bishop, seconded by Commissioner Barfield and carried 3 to 2 (Boyd, Hall opposed), the Board voted to delay further discussion for two months so the new Board members could review this item.**
9. Bruce Ballister, with the Apalachee Regional Planning Council, discussed an ED project that could be done under CDBG if certain deadlines were met. He requested guidance from the Board. Chairman Walker requested that Commissioner Barfield take the lead on coordinating this process on the Board's behalf. **On motion by Commissioner Barfield, seconded by Commissioner Hall and unanimously carried, the Board approved moving forward on the ED project with the CDBG grant for Mr. Kundra's property at the Lloyd interchange.** Mr. Kundra and Mr. Ballister stated they would keep the Board informed of deadlines and the process as it progressed.
 10. County Coordinator Parrish Barwick presented the SHIP housing bid recommendations. **On motion by Commissioner Barfield, seconded by Commissioner Bishop and unanimously carried, the Board approved the bid recommendations.**
 11. Chairman Walker introduced the Economic Development Council funding discussion and stated his intent to focus on how the money was distributed. Commissioner Barfield acknowledged that the Board needed to tread lightly, as many people would be impacted by the Board's decision. Commissioner Hall recommended this item be discussed in a workshop setting. Chairman Walker stated the Board should perhaps wait until after the elections and the new Board was in place. Citizen Paul Henry recommended that economic development be placed under the Chamber of Commerce. Citizen Chuck Sarkisian stated it was not micro-managing to review expectations and goals to see if they were met. There was discussion as to whether the Board should hire an economic development employee that reported directly to the Board. County Coordinator Parrish Barwick requested his office not be charged with running Economic Development. EDC Director Julie Conley stated she was insulted by this discussion and found it difficult to listen to. She requested the Board make a decision one way or the other with regards to economic development. Ron Cichon, president of the Economic Development Council, addressed the Board regarding all of the council's efforts and accomplishments and stated economic development was most effective in its current iteration. He also noted that the EDC could only make recommendations to the Board but that the Board ultimately decided on all projects—specifically Project Game Changer.
 12. Commissioner Barfield introduced the item of the FDOT letter regarding lighting at US-19 and I-10 (Nash Road north to the Interstate) as well as the re-alignment of North and South Salt Road and Highway 90. Commissioner Barfield requested that County Coordinator Parrish Barwick draft a letter to the above effect as soon as possible.

13. County Attorney Buck Bird stated he was still negotiating with the School Board's attorney on their portion of the re-districting costs for plaintiff's legal fees. Commissioner Barfield noted that the Board had paid for the mapper, the attorney and half of the plaintiff's legal fees and that the School Board needed to pay their share.
14. Commissioner Hall stated for the record that he was not voting in favor of a charter, but rather for the Commissioner to have this added to the next agenda if he so desired.
15. Commissioner Hall inquired about any possible grants or funding for Automated External Defibrillators (AEDs) to be placed in rural churches around the county. Chairman Walker stated he was already talking with Fire Chief Mark Matthews about this item.
16. Commissioner Barfield stated she was going to address the trimming of the plants on US-90 east from the Courthouse. She also provided an update on the Capital Region Transportation Planning Agency.
17. The warrant register was reviewed and bills ordered paid.
18. **On motion by Commissioner Boyd, seconded by Commissioner Hall and unanimously carried, the meeting was adjourned.**

Attest: _____

Clerk

Chairman

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Tentative Budget Hearing
September 12, 2016

The Board met this date for tentative budget hearing. Present were Chairman Stephen Walker, Commissioners Benjamin “Benny” Bishop, Hines Boyd and Gene Hall. Appearing telephonically was Commissioner Betsy Barfield. Also present was Clerk of Court Finance Director Charles Culp.

1. Chairman Walker led the invocation and pledge of allegiance.
2. **Commissioner Boyd made a motion to reduce the millage rate to 7.99, to which Commissioner Hall seconded for discussion. The motion to tentatively adopt the millage rate at 7.99 was unanimously carried.**
3. **On motion by Commissioner Hall, seconded by Commissioner Boyd and unanimously carried, the Board tentatively adopted the budget at \$25,572,215.**
4. Finance Director Charles Culp announced the Final Budget Hearing would be held September 27th at 6 pm at the Courthouse Annex.
5. **On motion by Commissioner Bishop, seconded by Commissioner Hall and unanimously carried, the meeting was adjourned.**

Chairman

Attest: _____
Clerk

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Final Budget Hearing
September 27, 2016

The Board met this date for the final budget hearing. Present were Chairman Stephen Walker, Commissioners Betsy Barfield, Benjamin “Benny” Bishop, Hines Boyd and Gene Hall. Also present was Clerk of Court Kirk Reams.

1. Chairman Walker led the invocation and pledge of allegiance.
2. **On motion by Commissioner Boyd, seconded by Commissioner Bishop and unanimously carried, the Board approved resolution number 16-092716-01, setting the millage rate at 7.9900 mills.**
3. Commissioner Boyd voiced concern about the Board using the county’s fund balance to pay for operating costs for the Fire Department. **On motion by Commissioner Bishop, seconded by Commissioner Barfield and carried 4 to 1 (Boyd opposed), the Board approved resolution number 16-092716-02, setting the budget at \$25,678,832.**
4. **On motion by Commissioner Hall, seconded by Commissioner Bishop and unanimously carried, the Board approved resolution number 16-092716-03, approving the Fire Assessment.**
5. **On motion by Commissioner Bishop, seconded by Commissioner Hall and unanimously carried, the Board approved resolution number 16-092716-04, approving the Solid Waste Assessment.**
6. **On motion by Commissioner Barfield, seconded by Commissioner Bishop and unanimously carried, the meeting was adjourned.**

Chairman

Attest: _____
Clerk

ITEM 5(b)

**TDC REQUEST TO INCREASE TOURIST
DEVELOPMENT TAX**



September 28, 2016

Kirk Reams
Clerk of Court
1 Courthouse Circle
Monticello, FL 32344

The Tourist Development Council of Jefferson County would like to request to be on the agenda for the October 4th, Board of County Commissioners meeting regarding an increase of Tourist Development Tax (Bed Tax) of 1 – percent bringing the total to 3 – percent. This Tourist Development Tax is only derived from our lodging facilities and does not affect our county residents.

Jefferson County Tourist Tax is the lowest percent in our surrounding area which is currently a minimum of 2 – percent. Madison County receives 3 – percent; Leon County receives 5 – percent; and Taylor County receives 3 – percent. Attached is a chart showing the comparison of all Tourist Development Tax Rates in Florida.

Also attached is the packet of information for the Commissioners to review before the meeting. Included in the attachments are 1) 2016 Florida Statutes, 2) the Tourist Development Tax Rates, 3) Jefferson County Tourist Development Council Comparison of Revenue, 4) Tourist Development Council Budget & Reserve, & 5) Code of Ordinances of Jefferson County.

This increase will give the Tourist Development Council the opportunity to further promote our Jefferson County's Historic, Cultural and Natural assets.

Thank you for your time and we respectfully submit this request for your consideration.

Sincerely,

Katrina Richardson
Executive Director

Gretchen Avera
Chairperson

Select Year:

The 2016 Florida Statutes

<u>Title XI</u>	<u>Chapter 125</u>	<u>View Entire</u>
COUNTY ORGANIZATION AND INTERGOVERNMENTAL	COUNTY	<u>Chapter</u>
RELATIONS	GOVERNMENT	

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(1) **SHORT TITLE.**—This section shall be known and may be cited as the “Local Option Tourist Development Act.”

(2) **APPLICATION; DEFINITIONS.**—

(a) **Application.**—The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

(b) **Definitions.**—For purposes of this section:

1. “Promotion” means marketing or advertising designed to increase tourist-related business activities.

2. “Tourist” means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).

3. “Retained spring training franchise” means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.

(3) **TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.**—

(a)1. It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.

2.a. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. [721.05](#), or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. [721.05](#), by the owner of a timeshare interest or such owner’s guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the

opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

b. Consideration paid for the purchase of a timeshare license in a timeshare plan, as defined in s. 721.05, is rent subject to taxation under this section.

(b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

→ (c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

→ (d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.

(f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.



COUNTY LOCAL OPTION TRANSIENT RENTAL TAX RATES GROUPED BY ADMINISTRATION

(Tourist Development Tax Rates)

State sales and use tax, discretionary sales surtax, and local option transient rental taxes are all imposed on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. Counties may levy a new local option transient rental tax or change the local option tax rate at any time throughout the year.

COUNTY	ADMINISTERED BY	TOURIST DEVELOPMENT	TOURIST IMPACT	CONVENTION DEVELOPMENT	TOTAL TRANSIENT RENTAL RATE*	KNOWN FUTURE CHANGES
CALHOUN	N/A	NONE	NONE	NONE	NONE	
HARDEE	N/A	NONE	NONE	NONE	NONE	
LAFAYETTE	N/A	NONE	NONE	NONE	NONE	
LIBERTY	N/A	NONE	NONE	NONE	NONE	
UNION	N/A	NONE	NONE	NONE	NONE	
BRADFORD	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
CITRUS	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
COLUMBIA	Fl Dept of Revenue	5.0%	0.0%	0.0%	5.0%	
DESOTO	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
DIXIE	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
FLAGLER	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
FRANKLIN	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GADSDEN	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GILCHRIST	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GLADES	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
HAMILTON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HENDRY	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HOLMES	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
JACKSON	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
JEFFERSON	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
LEVY	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
MADISON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
OKEECHOBEE	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
PASCO	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
SUMTER	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
WAKULLA	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
WASHINGTON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
ALACHUA	Countv Since 7/01	5.0%	0.0%	0.0%	5.0%	
BAKER	Countv Since 5/00	3.0%	0.0%	0.0%	3.0%	
BAY (1)	Countv Since 1/94	5.0%	0.0%	0.0%	5.0%	
BREVARD	Countv Since 10/92	5.0%	0.0%	0.0%	5.0%	
BROWARD **	Countv Since 3/94	5.0%	0.0%	0.0%	5.0%	
CHARLOTTE	Countv Since 9/90	5.0%	0.0%	0.0%	5.0%	
CLAY	Countv Since 1/89	3.0%	0.0%	0.0%	3.0%	
COLLIER	Countv Since 1/93	4.0%	0.0%	0.0%	4.0%	
DUVAL	Countv Since 12/90	4.0%	0.0%	2.0%	6.0%	
ESCAMBIA	Countv Since 6/89	4.0%	0.0%	0.0%	4.0%	
GULF	Countv Since 6/01	5.0%	0.0%	0.0%	5.0%	Rate will return to 4% on 1/01/20
HERNANDO	Countv Since 1/93	5.0%	0.0%	0.0%	5.0%	
HIGHLANDS	Countv Since 1/14	2.0%	0.0%	0.0%	2.0%	
HILLSBOROUGH	Countv Since 1/92	5.0%	0.0%	0.0%	5.0%	
INDIAN RIVER	Countv Since 10/00	4.0%	0.0%	0.0%	4.0%	
LAKE	Countv Since 11/98	4.0%	0.0%	0.0%	4.0%	
LEE	Countv Since 5/88	5.0%	0.0%	0.0%	5.0%	
LEON	Countv Since 10/94	5.0%	0.0%	0.0%	5.0%	
MANATEE	Countv Since 10/89	5.0%	0.0%	0.0%	5.0%	
MARION	Countv Since 4/08	4.0%	0.0%	0.0%	4.0%	
MARTIN	Countv Since 11/02	5.0%	0.0%	0.0%	5.0%	
MIAMI-DADE ** (2)	Countv Since 4/88	3.0%	0.0%	3.0%	6.0%	
MONROE	Countv Since 1/91	4.0%	1.0%	0.0%	5.0%	
NASSAU (3)	Countv Since 5/89	4.0%	0.0%	0.0%	4.0%	
OKALOOSA (4)	Countv Since 7/92	5.0%	0.0%	0.0%	5.0%	
ORANGE	Countv Since 1/92	6.0%	0.0%	0.0%	6.0%	
OSCEOLA	Countv Since 5/92	6.0%	0.0%	0.0%	6.0%	
PALM BEACH	Countv Since 1/93	6.0%	0.0%	0.0%	6.0%	
PINELLAS	Countv Since 10/90	6.0%	0.0%	0.0%	6.0%	
POLK	Countv Since 1/94	5.0%	0.0%	0.0%	5.0%	
PUTNAM	Countv Since 4/99	4.0%	0.0%	0.0%	4.0%	
ST JOHNS	Countv Since 8/88	4.0%	0.0%	0.0%	4.0%	
ST LUCIE	Countv Since 5/91	5.0%	0.0%	0.0%	5.0%	Rate will return to 3% on 2/01/18
SANTA ROSA	Countv Since 5/94	5.0%	0.0%	0.0%	5.0%	
SARASOTA	Countv Since 6/92	5.0%	0.0%	0.0%	5.0%	
SEMINOLE	Countv Since 9/93	5.0%	0.0%	0.0%	5.0%	
SUWANNEE	Countv Since 11/01	3.0%	0.0%	0.0%	3.0%	Rate will return to 2% on 7/01/21
TAYLOR	Countv Since 7/06	3.0%	0.0%	0.0%	3.0%	
VOLUSIA (5)	Countv Since 4/90	3.0%	0.0%	3.0%	6.0%	
WALTON (6)	County Since 10/91	4.0%	0.0%	0.0%	4.0%	

These counties currently do not levy a local option transient rental tax.

Call 800-352-3671 if you have questions about local option transient rental rates administered by the Department of Revenue.

Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes. Counties who self-administer the transient rental rate are not required by law to notify the Department of local tax rate changes; therefore, the tax rates in this chart may not be current. The tax rates for certain jurisdictions within a county may vary. See the information following this chart. The date in the "administered by" column is the date that the county began to administer the local transient rental tax (not the date that the tax was imposed).

*The total transient rental rate includes the local option taxes levied on: tourist development tax authorized by section (s.) 125.0104, Florida Statutes (F.S.), tourist impact tax authorized by s. 125.0108, F.S., and convention development tax authorized by s. 212.0305, F.S.

**In addition to county-wide transient rental tax rates listed in this table, Florida law authorizes certain cities in Broward and Miami-Dade counties to impose a local option municipal resort tax on transient rental transactions and on the sale of food and beverages consumed in restaurants and bars. For complete information and definitions, see Chapter 67-930, Laws of Florida, as amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida.

MONTH	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Jan.		3089	3043	2270	2477	2765	2275	3024	3390	2653
Feb.		2483	2196	2236	1748	1678	1775	2276	2153	2409
March		2417	2268	2112	1464	1727	1716	2172	2,056	2230
April		2600	2276	1971	1581	1838	1736	2129	2203	2670
May		2749	2400	2136	2317	2075	2722	2892	2720	3125
June		3023	2138	2001	2712	2127	2210	2554	2436	3703
July		2439	2174	2085	2231	1558	2465	3061	2571	2221
Aug.		2338	2110	2013	1986	1983	2523	2589	2467	2971
Sept		2532	2395	2059	1755	1728	2170	2344	2695	
Oct.	2390	2055	1634	1989	1464	1719	2339	2320	2786	
Nov.	2308	2800	2322	1938	1868	2091	1876	2181	2339	
Dec.	3478	2578	2472	1900	2310	2526	3475	3274	3794	
Total		31102	27428	24710	23913	23815	27282	30816	31610	21982

9-6-2016
Tourist Development

Item	Amount	Notes
Balance (8-1-2016) Expenses (through 8-10-2016) Payment (Sept. 2016) Other potential misc. at year end	45,994.70 (31,577.20) (3,037.50) (1,579)	In Tourist Development Tax Fund (Farmers & Merchants) Quarterly payment (July - Sept. 2016) for contracted services Just plugged in 5% of annual expenses.....this number may need to be tweaked
Estimated Balance	<u>9,801.14</u>	

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(Ord. No. 94-05, §§ 1—5, 5-19-1994; Ord. No. 94-16, § 1, 10-6-1994; Ord. No. 01-02, § 1, 6-21-2001; Ord. No. 07-09, § 1, 6-21-2007)

Sec. 32-25. - Two-cent tax expiring December 31, 2019.

new

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- (a) This section is adopted pursuant to and in accordance with F.S. § 336.025, and other applicable law.
- (b) There is hereby imposed a two cent local option gas tax upon every gallon of motor fuel and special fuel sold in Jefferson County and taxed under provisions of F.S. ch. 206 and F.S. § 336.025.
- (c) The tax imposition hereby made shall be for a period of six years commencing on September 1, 2013, terminating December 31, 2019.
- (d) The tax imposed hereby shall be collected and distributed in accordance with the procedures set forth in F.S. § 336.025 (2).
- (e) This ordinance was passed to continue the two cent local option gas tax enabled by prior ordinance 87-01 and extended by prior ordinances 92-04, 97-01, 02-01, and 07-08 with the effective date of imposition and collection being January 1, 2014.
- (f) The proceeds of the tax imposed hereby shall be distributed in accordance with the transportation expenditures formula as provided under F.S. § 336.025 (4)(a), as between Jefferson County and City of Monticello, the municipality representing a majority of the population if the incorporated area within Jefferson County.

(Ord. No. 2013-082013-01, §§ 1—6, 8-20-2013; Ord. No. 2013-082013-02, § 1, 8-20-2013)

Secs. 32-26—32-47. - Reserved.

new

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ARTICLE III. - TOURIST DEVELOPMENT TAX

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Sec. 32-48. - Levied.

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- (a) There is hereby levied and imposed a tourist development tax throughout the county at the rate of two percent of each whole and major fraction of each dollar of the total rental and consideration charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park



of condominium for a term of six months or less. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations.

- (b) The tourist development tax shall be in addition to any other tax imposed pursuant to F.S. ch. 212, and in addition to all other taxes, fees and the considerations for the rental or lease.
- (c) The tourist development tax shall be charged by the person receiving the consideration for the rental or lease, and it shall be collected by such person from the lessee, tenant or customer at the time of payment of the consideration for such rental or lease.
- (d) The person receiving the consideration for such rental or lease shall receive, account for and remit the tax to the state department of revenue, at the time and in the manner provided for persons who collect and remit taxes under F.S. § 212.03. The same duties and privileges imposed by F.S. ch. 212, upon dealers in tangible property, respecting the collection and remission of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the state department of revenue in the administration of F.S. ch. 212 shall apply to and be binding upon all persons who are subject to the provisions of this article; provided, however, the department of revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed \$25.00 for such amount as set by law.
- (e) Collections received by said department of revenue from the tax, less costs of administration as allowed by law, shall be paid and returned on a monthly basis to the county for use by the county in accordance with the provisions of this article and shall be placed in the tourist development tax trust fund established by the county.

(Ord. No. 04-04, § 1, 10-25-2004; Ord. No. 06-07, § 1, 12-21-2006)

Sec. 32-49. - Revenue to fund tourist development plan.

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The tax revenue received pursuant to this article shall be used to fund the county tourist development plan, which is hereby adopted and incorporated into this article.

(Ord. No. 04-04, § 2, 10-25-2004; Ord. No. 06-07, § 2, 12-21-2006)

Sec. 32-50. - Tourist development council established.

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The establishment of the county tourist development council, hereinafter referred to as "council," by resolution of the board of county commissioners adopted February 20, 2003, is hereby ratified and confirmed. In addition to the powers and duties described in F.S. §

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125.0104, and in said ordinance and resolution, the council shall continuously review all expenditures of revenue raised by the tax hereby levied and shall receive, at least quarterly, expenditure reports from the board of county commissioners, or its designee. The council shall report to the board of county commissioners and to the department of revenue all expenditures of said revenue believed to be unauthorized by the provisions of this article. The board of county commissioners, upon receiving notification of expenditures believed to be unauthorized by the council, shall review the council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provision of F.S. § 125.0104, as amended.

(Ord. No. 04-04, § 3, 10-25-2004; Ord. No. 06-07, § 3, 12-21-2006)

Sec. 32-51. - Revenues to be used only as authorized by statute. :

Notwithstanding anything to the contrary that may be contained in the plan described in section 32-49, revenues received pursuant to this article shall be used by the county only for purposes authorized by F.S. § 125.0104, as amended from time to time.

(Ord. No. 04-04, § 4, 10-25-2004; Ord. No. 06-07, § 4, 12-21-2006)

Sec. 32-52. - Failure to collect tax. :

Any person or business who is taxable hereunder and who fails or refuses to charge and collect from the person paying any rental or lease, the taxes herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082, or F.S. § 775.084, as amended.

(Ord. No. 04-04, § 7, 10-25-2004; Ord. No. 06-07, § 6, 12-21-2006)

Sec. 32-53. - Advertising noncollection of tax prohibited. :

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration, or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this section shall be guilty of a misdemeanor of the first degree, punishable as provided in F.S. §§ 775.082, F.S. § 775.083 or F.S. § 775.084, as amended.

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(Ord. No. 04-04, § 8, 10-25-2004; Ord. No. 06-07, § 7, 12-21-2006)

Sec. 32-54. - Tax to be a lien on lessee's property.

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The tax hereby levied shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as, are liens authorized and imposed in F.S. §§ 713.67, 713.68 and 713.69, as amended.

(Ord. No. 04-04, § 9, 10-25-2004; Ord. No. 06-07, § 8, 12-21-2006)

< Sec. 30-59. - Exception.

Chapter 34 - TRAFFIC AND VEHICLES >