

# MARTIN COUNTY, FLORIDA INTER-OFFICE MEMORANDUM

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2401 SE Monterey Road, Stuart, Florida 34996

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**TO:** Don G. Donaldson, County Administrator

**DATE:** October 17, 2023

**FROM:** Elysse A. Elder, Deputy County Attorney 

**SUBJECT:** Timeframes for Infrastructure Surtax

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## **Florida Statutes 212.055 – Local Government Infrastructure Surtax**

The levy of a local government surtax is done pursuant to an ordinance enacted by the majority of the Board and approved by a majority of the electors of the county voting in the referendum. § 212.055, Fla. Stat. A local government is required to place on the ballot a statement which includes a brief general description of the projects to be funded by the surtax and which conforms to the requirements of Florida Statutes § 101.161(1), which requires a ballot summary not exceeding 75 words in length of the chief purpose of the measure. The ballot title shall consist of a caption, not exceeding 15 words in length by which the measure is commonly referred to.

To adopt a discretionary sales tax, an independent certified public accountant shall conduct a performance audit of the program associated with the proposed surtax. The performance audit is done through the Office of Program Policy Analysis and Government Accountability. § 212.055(11) (b), Fla. Stat. *Florida Statutes* § 212.055(11) (c) defines the term “performance audit” as an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Below is a tentative timeline if the Board decides to move forward with the surtax. We can fill in the proposed dates further once the calendar for BOCC meetings for 2024 is approved.

**Schedule for Sales Tax Referendum for November 5, 2024, General Election**

| <b>Event</b>  | <b>Recommended Date</b>   | <b>Deadline</b>                                      | <b>Authority</b>                               |
|---|---|--|--|
| Advertise Ordinance   | March/April -- 2024   | _____ 2024, or at least 10 days prior to BCC Meeting | § 125.66, Fla. Stat.                           |
| Adopt Ordinance   | April --, 2024  | May 6, 2024  | § 125.66, Fla. Stat.<br>§ 212.055(4)           |
| Provide adopted Ordinance to Office of Program Policy Analysis and Government Accountability for performance audit of the program associated with the proposed surtax   | April --, 2024<br>(at least 180 days before referendum)             | May 9, 2024  | § 212.055(11)(a), Fla. Stat.                   |
| Notify and Provide Ballot Language to Supervisor of Elections   | April --, 2024  | August 23, 2024                                      | Supervisor of Elections' Preparation of Ballot |
| Notify Department of State of Ordinance   | April --, 2024  | Within 10 days after Board approval                  | § 125.66, Fla. Stat.                           |
| To Publisher for 1 <sup>st</sup> Notice of Referendum for publication on Monday, September 30, 2024 (at least 30 days prior to referendum)<br>(once in the fifth week and once in 3 <sup>rd</sup> week before the referendum) | September 30, 2024  | October 1, 2024                                      | § 100.342, Fla. Stat.                          |
| Performance Audit Report, including findings, recommendations, or other accompanying documents, published on County Website. (at least 60 days before referendum).  | Upon Receipt of Audit Report from Office of Program Policy Analysis | September 5, 2024                                    | § 212.055(11)(b)(3)                            |
| To Publisher for 2 <sup>nd</sup> Notice of Referendum for publications on Monday, October 14, 2023  | October 14, 2024  | October 15, 2024                                     | § 100.342, Fla. Stat.                          |
| Referendum  | November 5, 2024  | November 5, 2024                                     | Election Day                                   |

|   |                     |                     |                         |
|---|---------------------|---------------------|-------------------------|
| Notify Department of Revenue of Imposition of Sales Tax | November 6, 2024    |                     |                         |
| <b>Effective Date</b>                                   | <b>Jan. 1, 2025</b> | <b>Jan. 1, 2025</b> | § 212.055(2), Fla Stat. |

cc: Board of County Commissioners  
 Matthew Graham, Assistant County Administrator  
 George Stokus, Assistant County Administrator