



## Legislation Details (With Text)

**File #:** 22-0839

**Type:** Public Hearing

**Status:** Passed

**In control:** Board of County Commissioners

**On agenda:** 5/3/2022

**Final action:** 5/3/2022

**Title:** PUBLIC HEARING TO CONSIDER ADOPTION OF AN ORDINANCE CALLING FOR A REFERENDUM ON A ONE-HALF CENT LOCAL GOVERNMENT INFRASTRUCTURE SALES TAX FOR A PERIOD OF TEN YEARS

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 2022 Sales Tax Ordinance 04272022.pdf

Date	Ver.	Action By	Action	Result
5/3/2022	1	Board of County Commissioners	approved	

**PLACEMENT:** Public Hearings

### TITLE:

**PUBLIC HEARING TO CONSIDER ADOPTION OF AN ORDINANCE CALLING FOR A REFERENDUM ON A ONE-HALF CENT LOCAL GOVERNMENT INFRASTRUCTURE SALES TAX FOR A PERIOD OF TEN YEARS**

### EXECUTIVE SUMMARY:

Pursuant to Board of County Commissioner direction at the Board's April 5, 2022 meeting, a Public Hearing was advertised to consider adoption of an ordinance calling for a referendum on a one-half cent sales tax for the acquisition of environmentally sensitive lands for conservation and protection of resources within the Indian River Lagoon South, Pal-Mar, Loxa-Lucie and Blueways.

**DEPARTMENT:** County Attorney

**PREPARED BY:** **Name:** Sarah W. Woods  
**Title:** County Attorney

**REQUESTED BY:**

**PRESET:**

**PROCEDURES:** None

### BACKGROUND/RELATED STRATEGIC GOAL:

On December 7, 2021, the Board discussed their priorities for the coming year of 2022. During that discussion, the Board indicated support for the four conservation land initiatives that were discussed previously on September 14, 2021 during staff's presentation on Martin County's (County) land

acquisition program. The four programs that were identified were: Indian River Lagoon South (IRL South), Pal Mar, Loxa-Lucie, and Blueways Program. Staff was asked to prepare an agenda item on funding options for the Board's consideration. That item was presented to the Board on February 22, 2022. The Board directed staff to develop language for an ordinance and ballot language for a Local Government Infrastructure Sales Surtax that could be discussed and considered by the Board.

On April 5, 2022 the Board discussed the timeline, ordinance and ballot language and directed staff to return with a proposed ordinance and ballot language consistent with the Board's discussion. At the April 5 meeting, the consensus of the discussion provided preliminary staff direction for a half percent sales surtax to be collected for a period of ten years. A few days later staff was notified of a change to the statute governing discretionary sales tax, (Section 212.055, Fla. Stat.). On April 19, 2022 the Board discussed and approved holding a public hearing to consider adoption of the proposed ordinance and ballot language on May 3, 2022 in order to ensure compliance with Section 212.055(11), Fla. Stat.

The ordinance provides for a levy of a ½ percent (one-half cent) sale surtax for a period of ten years beginning January 1, 2023. The surtax is subject to voter approval by a referendum on the November 8, 2022 general election ballot. The ordinance restricts use of the proceeds of the sales tax in Section 6(1) of the proposed ordinance:

- (1) County Use. The County hereby commits to use all of the County's share of the proceeds of the Surtax, if the Surtax is approved by a majority of the voters voting in the referendum, as follows:
  - a. To acquire, by fee simple interest, environmentally significant land for the purposes of: preserving, conserving, and restoring the St Lucie River, the Indian River Lagoon, and the Loxahatchee River ecosystems, protecting drinking water sources, preserving natural areas and beaches, providing open space, protecting wildlife habitat and water storage/recharge areas. Land acquisition and preservation using the County's share of the Surtax proceeds shall be limited to the properties known or identified within Pal-Mar, Comprehensive Everglades Restoration Plan (CERP) Indian River Lagoon South (IRL-South) Natural Lands Component, Loxa-Lucie, Blueways, and those lands providing connections and wildlife corridors between publicly owned parks and conservation lands.
  - b. To acquire, by virtue of conservation easements, environmentally significant land for the purposes of: preserving, conserving, and restoring the St Lucie River, the Indian River Lagoon, and the Loxahatchee River ecosystems, protecting drinking water sources, preserving natural areas and beaches, providing open space, protecting wildlife habitat and water storage/recharge areas. Land acquisition and preservation using the County's share of the Surtax proceeds shall be limited to the properties known or identified within Pal-Mar, Comprehensive Everglades Restoration Plan (CERP) Indian River Lagoon South (IRL-South) Natural Lands Component, Loxa-Lucie, Blueways, and those lands providing connections and wildlife corridors between publicly owned parks and conservation lands. Conservation easements shall represent no more than 20% of the total cost for land acquired under this program.
  - c. Up to 5% of the purchase price of any land acquired under 6(1)a through 6(1)b may be used to remove exotics and restore the conservation values of the acquired land.
  - d. Proceeds from the Surtax may be used to service new bond indebtedness incurred for the purposes listed in 6(1)a through 6(1)b. Bonding, if utilized, will be limited to 80% of the

total forecasted receipts.

- e. All land acquisitions by the County under Section 6(1)a through 6(1)b shall be in Martin County and will be for properties voluntarily offered for sale by the property owner. All land acquisitions shall be made in accordance with Florida law.
- f. During the term of the surtax levy, the County shall annually post on its website the portion of the annual independent audit required by Section 218.39(1)(a), Fla. Stat. which examines expenditures of the surtax revenue.
- g. The County will attempt, when available, to obtain matching funds from the federal government, the State of Florida, or any agency, district, branch, or commission for the purposes described in 6(1)a through 6(1)b.
- h. The Sales Surtax revenues shall only be utilized for the activities outlined in 6(1)a through 6(1)d.

In accordance with Florida law, municipalities may utilize the proceeds of the sales tax in accordance with Section 212.055(2), Fla. Stat.

The ordinance provides that the portion of the annual independent audit performed in accordance with Section 218.39(1)(a), Fla. Stat. will be posted each year on the County's website in order to provide the public with easy access to information.

Section 5 of the ordinance sets forth the ballot language for the referendum as follows:

NOVEMBER 8, 2022  
OFFICIAL BALLOT  
MARTIN COUNTY, FLORIDA  
LANDS FOR HEALTHY RIVERS, WATER QUALITY AND NATURAL RESOURCE PROTECTION  
ONE-HALF CENT (0.5%) SALES SURTAX

SHALL MARTIN COUNTY PROTECT ITS UNIQUE CHARACTER, BY ACQUIRING ENVIRONMENTALLY SENSITIVE LANDS, WILDLIFE HABITAT, NATURAL AREAS AND BEACHES FOR CONSERVATION WITHIN INDIAN RIVER LAGOON SOUTH, PAL-MAR, LOXA-LUCIE, BLUEWAYS AREAS, WITH INDEPENDENT AUDITS PUBLISHED ON THE COUNTY WEBSITE AND PROVIDE MUNICIPAL INFRASTRUCTURE ALLOWED BY LAW, BY LEVYING A ONE-HALF PERCENT (0.5%) SALES TAX IN THE COUNTY FOR 10 YEARS STARTING JANUARY 1, 2023.

- ☐ YES     For the one-half cent sales tax
- ☐ NO     Against the one-half cent sales tax

### **ISSUES:**

1. Whether to approve the proposed ordinance calling for a referendum on the question of whether to levy a one-half percent (one-half cent) local government infrastructure sales tax for ten years to acquire environmentally sensitive lands, wildfire habitat, natural areas and beaches for conservation within Indian River Lagoon South, Pal-Mar, Loxa-Lucie and Blueways areas.
2. Further direction regarding the ordinance and ballot language.

### **LEGAL SUFFICIENCY REVIEW:**

This item has been reviewed for legal sufficiency to determine whether it is consistent with applicable law, has identified and addressed legal risks, and has developed strategies for legal defensibility.

**RECOMMENDED ACTION:**

**RECOMMENDATION**

If the Board would like to call for a referendum on the question of whether to levy a one-half percent local option sales surtax for ten years, the Board should approve the proposed ordinance.

**ALTERNATIVE RECOMMENDATIONS**

None

**FISCAL IMPACT:**

**RECOMMENDATION**

Dependent on the outcome of the referendum.

**ALTERNATIVE RECOMMENDATIONS**

None

**DOCUMENT(S) REQUIRING ACTION:**

- |  |                                       |   |
|--|---------------------------------------|---|
| <input type="checkbox"/> Budget Transfer / Amendment | <input type="checkbox"/> Chair Letter | <input type="checkbox"/> Contract / Agreement |
| <input type="checkbox"/> Grant / Application         | <input type="checkbox"/> Notice       | <input checked="" type="checkbox"/> Ordinance |
| <input type="checkbox"/> Other:                      | <input type="checkbox"/> Resolution   |   |

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