



# ***Alachua County, FL***

## ***Joint Meeting***

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### **Meeting Agenda - Final**

**Monday, September 20, 2021**

**3:00 PM**

#### **Joint Alachua County BoCC/City of Gainesville Special Meeting**

The public may attend and participate in this meeting virtually and in-person. Public comment will be taken both virtually and in-person. Masks are required regardless of vaccination status.

The Commission will take public comment in person or by calling 1-800-741-8011.

Attending virtually: The public may view the meeting on Cox Channel 12, Facebook, and the County's Video on Demand website.

Public comment: The public may submit comments and written or photographic documents to the Board through email ([bocc@alachuacounty.us](mailto:bocc@alachuacounty.us)) before the meeting or by participating when prompted to by the Chair of the Board. Virtual participation is available through the public comment message line. Callers will be put in a queue, and prompted when it is their turn to speak. **TO AVOID FEEDBACK, CALLERS TO THE PUBLIC COMMENT MESSAGE LINE MUST TURN DOWN THEIR MEETING SOUND WHEN ADDRESSING THE COMMISSION.** Callers should state their names and limit comments to three minutes. When prompted for in-person public comment, in-person participants should follow the direction of the Chair to participate.

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All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

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If you have a disability and need an accommodation in order to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352) 374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

**Call To Order****Welcome****Introduction**

Mayor Lauren Poe, City of Gainesville

Chair Ken Cornell, Alachua County Commission

**Adoption of the Agenda****Items For Discussion**

1.     [21-0831](#)   UF Health Shands Presentation on East Side Clinic  
      *Fiscal Consideration:* \$2 million from American Relief Plan Funds or other funding sources identified by staff and returned to the Board for consideration  
      *Recommended Action:* Hear presentation and provide direction to staff  
                              [Urgent Care Eastside MAD.pptx](#)
  
2.     [21-0858](#)   Potential Wild Spaces Public Places (WSPP) Extension with Housing and Infrastructure  
      *Fiscal Consideration:* N/A  
      *Recommended Action:* Discussion the Potential Extension of Wild Spaces Public Places (WSPP) Surtax with Inclusion of Housing and Infrastructure Projects  
                              [16-06 WSPP Ordinance.pdf](#)  
                              [20-78 WSPP Citizens Oversight Board.pdf](#)  
                              [Infrastructure Sales Tax by County 2019](#)  
                              [Infrastructure Sales Tax - Economic Development 3.2021.docx](#)  
                              [2020 Florida Statute 212.055 Discretionary Sales Surtax](#)

**Public Comment****Commission General Comments and Information Discussion**

County Commission Comment

City Commission Comment

**Adjourn**



## Agenda Item Summary

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Agenda Date: 9/20/2021

Agenda Item No.: 1.

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**Agenda Item Name:**

UF Health Shands Presentation on East Side Clinic

**Presenter:**

Ed Jimenez, CEO UF Health Shands  
Dr. Marvin Dewar, CEO UF Health Physicians

**Description:**

UF Health Shands Presentation on East Side Clinic

**Recommended Action:**

Hear presentation and provide direction to staff

**Prior Board Motions:**

June 22, 2021 - Approve the ("American Rescue") Preliminary Plan presented with a modification to increase local food line item to \$4 million and decrease Undesignated line item from \$9 million to \$6 million, adopt the resolution for unanticipated revenue and accompanying budget amendment, and authorize the County Manager to: (i) approve and sign any recipient grant agreements and related documents necessary for the County to receive American Rescue Plan funding from the Federal Government; (ii) develop for subsequent BOCC approval guidelines and criteria for implementation of each Plan element, plus, explore items discussed during commission comment to possibly be added to the Plan including, mental health, non-profit capacity building, structural translation funding, re-entry services, and senior housing as well as request an update on the central receiving unit and a presentation by UF Health and (iii) negotiate for subsequent BOCC approval interlocal agreements and other contracts to implement the Plan.

**Fiscal Consideration:**

\$2 million from American Relief Plan Funds or other funding sources identified by staff and returned to the Board for consideration

**Background:**

Alachua County would be partnering with UF Health Shands and the City of Gainesville to build facilities on the east side of Gainesville. This aligns with Treasury Guidance - Public Health & Safety as well as the Commission's adopted Strategic Guide - Achieve Social and Economic Opportunity for All: Build equitable access to health (physical and mental).



## Agenda Item Summary

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Agenda Date: 9/20/2021

Agenda Item No.: 2.

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### Agenda Item Name:

Potential Wild Spaces Public Places (WSPP) Extension with Housing and Infrastructure

### Presenter:

Chris Dawson, Transportation Planning Manager  
Ramon Gavarrete, Public Works Director  
Charlie Jackson, Facilities Management Director  
Gina Peebles, Assistant County Manager - Chief of Staff  
Claudia Tuck, Community Support Services Director

### Description:

Discussion of Potential Extension of Wild Spaces Public Places (WSPP) Surtax with Inclusion of Housing and Infrastructure Projects

### Recommended Action:

Discussion the Potential Extension of Wild Spaces Public Places (WSPP) Surtax with Inclusion of Housing and Infrastructure Projects

### Prior Board Motions:

N/A

### Fiscal Consideration:

N/A

### Background:

The Wild Spaces Public Places (WSPP) Surtax is an 8-year, half-cent sales tax which is scheduled to sunset on Dec. 31, 2024. It currently can be used to:

- a. Acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife habitat, and,
- b. Create, improve and maintain parks and recreational facilities as permitted by Florida Statutes, the referendum ballot language, and ordinances.
- c. Notwithstanding the above, Alachua County may utilize a portion of its proceeds to establish a fund for the purpose of providing matching grants to the municipalities within the County for projects that meet the requirements of subsections (a) or (b), and which, in the sole discretion of Alachua County, have countywide significance.

There is interest in potentially extending WSPP in 2024 (for an additional 8-years) and adding another half-cent for housing and infrastructure (for 10-years) on the 2022 ballot (so both would sunset on the same date - Dec. 31, 2032).

Alachua County recently completed the first pavement condition survey, as an important step to protect one of County's greatest infrastructure asset and to create a baseline pavement condition for the roadway network. The County's weighted average network condition or Pavement Condition Index (PCI) is 60.2. This means that the overall current condition of the network is Fair to Poor. Pavement assessment and condition survey suggests that the overall age of the pavement and environmental distresses, are the biggest contributing factors for the lower PCI scores. The average age of the asphaltic surface is estimated to be between 30 to 40 years old. The Net Worth (or Asset Value) of the County road network is estimated to be approximately \$1.5 billion.

In order for the County to maintain its roadway network without any preservation estimated cost is approximately \$22 million, and with preservation is approximately \$15 million. Therefore, increasing the annual investment should seriously be considered as soon as possible. Additionally, increased funding must be combined with an expanded pavement preservation treatment strategy to cost-effectively minimize the deterioration of the County-wide pavement network. By increasing budget, to resurface and reconstruct older roads, and adding treatments that improve flexibility or protect against the environmental aging process on newer pavements, Alachua County can begin to see improved pavement conditions across the road network.



## FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

May 20, 2016

Honorable J. K. "Buddy" Irby  
Clerk of the Circuit Court  
Alachua County  
201 East University Avenue  
Post Office Box 939  
Gainesville, Florida 32602

Attention: Bob Decker, Deputy Clerk

Dear Mr. Irby:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Alachua County Ordinance No. 16-06, which was filed in this office on May 19, 2016.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb

ALACHUA COUNTY  
BOARD OF COUNTY COMMISSIONERS

ORDINANCE 16-06

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, IMPOSING A LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF 0.5 PERCENT ON CERTAIN TRANSACTIONS OCCURRING WITHIN ALACHUA COUNTY FROM WHICH TAXES ARE PAYABLE TO THE STATE OF FLORIDA UNDER THE PROVISIONS OF CHAPTER 212, FLORIDA STATUTES; PROVIDING LEGISLATIVE FINDINGS; PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE FOR A PERIOD OF EIGHT (8) YEARS, BEGINNING JANUARY 1, 2017, AND ENDING ON DECEMBER 31, 2024; PROVIDING FOR DISTRIBUTION AMONG THE GOVERNMENTS OF ALACHUA COUNTY AND ELIGIBLE MUNICIPALITIES PURSUANT TO INTERLOCAL AGREEMENT; PROVIDING FOR A REFERENDUM ELECTION ON NOVEMBER 8, 2016, PROVIDING BALLOT LANGUAGE; PROVIDING FOR THE USE OF SURTAX PROCEEDS TO ACQUIRE AND IMPROVE CONSERVATION LANDS AND CREATE, IMPROVE AND MAINTAIN PARKS AND RECREATIONAL FACILITIES THROUGHOUT THE COUNTY; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Subsection 212.055(2), Florida Statutes, the Local Government Infrastructure Surtax Act, authorizes Alachua County to impose a local government infrastructure surtax of 0.5 percent or 1 percent upon most taxable transactions occurring within Alachua County that are taxable under Chapter 212, Florida Statutes; and,

WHEREAS, monies received from the local government infrastructure surtax authorized by Subsection 212.055(2), Florida Statutes, may be utilized by Alachua County and the municipalities within Alachua County to acquire and improve conservation lands and create, improve and maintain parks and recreational facilities within Alachua County; and,

WHEREAS, a brief description of the projects to be funded is set forth in the ballot language contained in this ordinance; and,

WHEREAS, Subsection 212.055(2), Florida Statutes, requires voter approval in a referendum election prior to imposition of the local government infrastructure sales surtax; and,



WHEREAS, the Board of County Commissioners has determined it appropriate to place the sales surtax issue on the ballot at the November 8, 2016, election; and,

WHEREAS, the advertising requirements of Section 100.342, Florida Statutes, must be met, which require a period of approximately thirty (30) days' advertisement prior to the election.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA:

SECTION 1. Authorization and Legislative Findings. This ordinance is authorized by Subsection 212.055(2), Florida Statutes, and other applicable law. The Board of County Commissioners finds and declares that all statements set forth in the preamble of this ordinance are true and correct.

SECTION 2. 0.5 Percent Sales Surtax Levy. There shall be levied and imposed throughout the incorporated and unincorporated areas of the County an additional sales tax on all transactions occurring in the County which are subject to the state tax imposed on transactions by Part I of Chapter 212, Florida Statutes (the "Surtax"). This Surtax shall be at the rate of 0.5 percent for each \$1.00 of the sales price or actual value received and for each fractional part of \$1.00 of the sales price or actual value received. This Surtax shall be levied and imposed in accordance with Section 212.054 and Subsection 212.055(2), Florida Statutes, and the rules promulgated by the Florida Department of Revenue.

SECTION 3. Distribution of Surtax Proceeds. The proceeds of the surtax levied pursuant to this ordinance shall be distributed in accordance with Subsection 212.055(2)(c), Florida Statutes.



SECTION 4. Referendum.

a. The proposed levy of the surtax in Section 2 of this ordinance shall be presented to the County electorate by placing the question of approval of the levy of the surtax on the ballot at a referendum election to be held on November 8, 2016.

b. The Supervisor of Elections of Alachua County shall cause the following question to be placed on the ballot on November 8, 2016:

WILD SPACES & PUBLIC PLACES  
ENVIRONMENTAL LANDS, PARKS AND RECREATION  
ONE-HALF PERCENT SALES TAX

SHALL ALACHUA COUNTY BE AUTHORIZED TO: EXTEND THE ALACHUA COUNTY FOREVER PROGRAM TO ACQUIRE AND IMPROVE ENVIRONMENTALLY SENSITIVE LANDS TO PROTECT DRINKING WATER SOURCES, WATER QUALITY, AND WILDLIFE HABITAT, AND; TO CREATE, IMPROVE AND MAINTAIN PARKS AND RECREATIONAL FACILITIES IN ALL CITIES AND THE COUNTY, WITH CITIZEN OVERSIGHT AND INDEPENDENT AUDIT, BY THE LEVY OF A ONE-HALF PERCENT (1/2%) SALES TAX FOR EIGHT (8) YEARS STARTING JANUARY 1, 2017?

[     ] FOR the one-half percent sales tax.

[     ] AGAINST the one-half percent sales tax.

SECTION 5. Use of Surtax Proceeds. The surtax proceeds shall be used only to:

a. acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife habitat, and,

b. to create, improve and maintain parks and recreational facilities as permitted by Florida Statutes, the referendum ballot language, and ordinances.

c. Notwithstanding the above, Alachua County may utilize a portion of its proceeds to establish a fund for the purpose of providing matching grants to the municipalities within the County for projects that meet the requirements of subsections (a) or (b), and which, in the sole discretion of Alachua County, have countywide significance.

SECTION 6. Effective Date and Duration of Surtax. The surtax levied in Section 2 of this Ordinance shall take effect as of January 1, 2017 only if approved by a majority of the electors voting for the surtax in the referendum election to be held on November 8, 2016; shall continue for a period of eight (8) years from that date; and shall terminate on December 31, 2024.

SECTION 7. Effective Date of Ordinance. A certified copy of this ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This ordinance shall take effect upon filing with the Department of State.

SECTION 8. Severability. It is the declared intent of the Board of County Commissioners of Alachua County that if any section, subsection, sentence, clause, phrase, or provision of this ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

DULY ADOPTED in regular session, this 10<sup>th</sup> day of May, 2016.

(SEAL)

BOARD OF COUNTY  
COMMISSIONERS OF ALACHUA  
COUNTY, FLORIDA

ATTEST:

By:



Robert Hutchinson, Chair

  
J.K. Irby, Clerk

APPROVED AS TO FORM



Michele L. Lieberman  
County Attorney

## RESOLUTION 20- 78

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, ESTABLISHING THE WILD SPACES PUBLIC PLACES CITIZEN OVERSIGHT COMMITTEE; ESTABLISHING A SUNSET DATE; ESTABLISHING THE MEMBERSHIP OF THE ADVISORY COMMITTEE; ESTABLISHING THE RESPONSIBILITIES AND DUTIES OF THE ADVISORY COMMITTEE; PROVIDING FOR THE TERM OF THE ADVISORY COMMITTEE; ESTABLISHING PROCEDURES FOR THE CONDUCT OF MEETINGS AND OPERATION; PROVIDING AN EFFECTIVE DATE.**

WHEREAS, on May 10, 2016 the Board of County Commissioners of Alachua County adopted Ordinance 16-06 to impose a voter approved local government infrastructure surtax to be utilized by Alachua County and the municipalities within Alachua County to acquire and improve conservation lands and create, improve and maintain parks and recreational facilities within Alachua County; and

WHEREAS, a referendum on said surtax was held on November 8, 2016, and the voters of Alachua County approved said surtax; and

WHEREAS, the ballot language for the referendum calls for 'Citizen Oversight'; and

WHEREAS, the Board of County Commissioners of Alachua County wishes to establish a Citizen Oversight Committee to ensure that Wild Spaces Public Places infrastructure surtax revenues are expended consistent with the ballot language approved by the voters;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:**

**Section 1. Advisory Board Established.** The Board of County Commissioners of Alachua County, Florida (Board) hereby establishes the Wild Spaces Public Places Citizen Oversight Committee (Advisory Committee).

**Section 2. Designated Special Committee.** This Advisory Committee is designated as a Special Committee. The Advisory Committee will sunset when the funds generated through the Wild Spaces Public Places infrastructure surtax are fully expended.

**Section 3. Membership and Qualifications.** The Advisory Committee shall consist of no more than five (5) voting members plus three (3) alternate members and shall serve staggering four-year terms. All members must be residents of Alachua County. Two (2) of the members plus one (1) alternate will be appointed by the County, two (2) of the members plus one (1) alternate shall reside within the Gainesville city limits and will be appointed by the City of Gainesville, and one (1) of the members plus one (1) alternate will be recommended by the eight remaining incorporated cities and appointed by the County. Members may not be county or municipal elected officials or employees.



**Section 4. Responsibilities and Duties.** The responsibility of the Advisory Committee shall be to:

1. Assure citizens and elected officials that funds approved through the referendum are expended only to:
  - a. Acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife habitat, and,
  - b. Create, improve and maintain parks and recreational facilities as permitted by Florida Statutes, the referendum ballot language, and ordinances.
  - c. Notwithstanding the above, Alachua County may utilize a portion of its proceeds to establish a fund for the purpose of providing matching grants to the municipalities within the County for projects that meet the requirements of subsections (a) or (b), and which, in the sole discretion of Alachua County, have countywide significance.
2. Track overall expenditure of one-half percent sales tax revenues.
3. The Advisory Committee may perform a pre-expenditure review of proposed Wild Spaces Public Places expenditures and projects at the request of the municipalities or the County and advise them if they are surtax eligible.
4. Report annually, or as necessary, to the Alachua County Board of County Commissioners and each City Commission on expenditure of funds.
5. If the Advisory Committee believes that a project or expenditure of a municipality or the County is not eligible for Wild Spaces Public Places funding or that additional information is necessary to make a determination, the Committee may perform an in-depth audit of the expenditure(s) and request that the municipality or County making the expenditure provide additional supporting documentation. If the Advisory Committee determines that Wild Spaces Public Places funds were inappropriately expended on ineligible purchases, the Advisory Committee Liaison shall notify the staff of the offending municipality or County and advise them of the deficiencies to allow the appropriate staff to review and correct issues associated with the expenditure. If the offending municipality or County does not report to the Advisory Committee, by the next regularly scheduled Advisory Committee meeting, the steps being taken to remedy the identified deficiencies, then the Advisory Committee may immediately report its findings to the Board of County Commissioners, as well as the governing body of the offending municipality, if applicable. If the Advisory Committee finds that the municipality or the County is not taking appropriate steps to remedy the identified deficiencies, then the Advisory Committee may immediately report its findings to the Board of County Commissioners, as well as the governing body of the offending municipality, if applicable. If the Board of County Commissioners determines that Wild Spaces Public Places funds were inappropriately used for ineligible expenditures, the Board of County Commissioners shall demand repayment and may take all steps necessary to effectuate that demand.

**Section 5. Operations.** The Advisory Committee shall be guided by the by-laws approved by the Advisory Board and the Alachua County Advisory Board Policy. The by-laws shall include the following provisions and such other provisions as the Advisory Committee may deem appropriate.

1. Elections. The Advisory Committee shall annually elect one of its members as Chair, and such other officers as the Advisory Board deems necessary to meet its needs. Vacancies in offices shall be filled by election at the next regular meeting following the date the vacancy occurred.
2. Meetings. Meetings of the Advisory Committee or any subcommittee thereof, shall be open to the public and the media and shall be conducted in compliance with the Sunshine Law, Section 286.011, Florida Statutes. The County Manager or his or her designee shall produce minutes of the meetings which shall be submitted to the Advisory Committee for approval. The Advisory Committee shall meet at least once per year.

The Chair shall preside and conduct meetings of the Advisory Committee according to the most recent edition of Alice Sturgis' Standard Code of Parliamentary Procedure. Special meetings may be called by the Chair or by any members of the Advisory Committee upon forty-eight (48) hours written notice to all members and to the County Manager or his or her designee.

3. Agenda. The Chair shall be responsible for the meeting agenda. The County Manager or designee shall serve as staff liaison to the Advisory Committee and shall aid in preparing and distributing the agenda prior to the meeting. The County Manager or designee, or any member of the Advisory Committee may place an item on the agenda by notifying the Chair prior to the preparation of the agenda.
4. Subcommittees. Subcommittees comprised of members of the Advisory Committee may be appointed by the Chair.
5. Quorum. A quorum will consist of no less than three members, where one is either a full or alternate member. Recommendations and decision of the Advisory Committee must be made by a majority vote of those present and voting.
6. Attendance. The attendance policy for the Advisory Committee shall be in accordance with the attendance policy for boards and committees set forth in the Alachua County Commission's Rules of Procedure.
7. Compensation. Members of the Advisory Committee shall receive no compensation for the performance of their duties and responsibilities.
8. Reports. The Advisory Committee will compile information received from the county and municipalities and provide annual reports to the County Commission and each City Commission consistent with its mission. The Committee will provide a final report prior to ceasing operations. The Advisory Committee shall copy all reports and communications to the County Manager or designee for forwarding to the Chair of the County Commission. Any Advisory Committee reports required by the

Alachua County Commission's Rules of Procedure shall be submitted in accordance with said Rules.

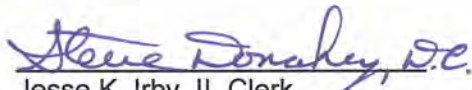
**Section 6. Effective Date.** This resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session this 11<sup>th</sup> day of August, A.D., 2020.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By:   
Robert Hutchinson, Chair

ATTEST:

  
Jesse K. Irby, II, Clerk

APPROVED AS TO FORM

  
Alachua County Attorney

(SEAL)



## INFRASTRUCTURE SALES TAX BY COUNTY AS OF 2019

COUNTY	USE	WEBSITE
Bay	<ul style="list-style-type: none"> <li>•Resurface roads</li> <li>•Repair bridges</li> <li>•Pave county dirt roads prone to flooding</li> <li>•Reduce neighborhood flooding</li> </ul>	<a href="http://www.bayhalfcent.com/frequently-asked-questions/">http://www.bayhalfcent.com/frequently-asked-questions/</a>
Brevard	Indian River Lagoon restoration projects and septic system hookups	<a href="https://www.floridatoday.com/story/news/local/2018/04/10/indian-river-lagoon-sales-tax-spending-plan-updates-approved-3-2-county-commission-vote/505720002/">https://www.floridatoday.com/story/news/local/2018/04/10/indian-river-lagoon-sales-tax-spending-plan-updates-approved-3-2-county-commission-vote/505720002/</a>
Charlotte	To fund library, aquatics center, roads and rec centers	<a href="https://www.charlottecountyfl.gov/dept/admin/salestax/pages/default.aspx">https://www.charlottecountyfl.gov/dept/admin/salestax/pages/default.aspx</a>
Clay	Majority of the commission's share money is spent on transportation, roads and public safety (parks, library and courthouse) and human services.	<a href="https://www.claycountygov.com/departments/engineering-public-works/engineering/capital-improvement-plan">https://www.claycountygov.com/departments/engineering-public-works/engineering/capital-improvement-plan</a>
City of JAX/Duval	Transportation - Roadway projects. Better Jacksonville Plan	<a href="http://www.coj.net/departments/public-works/better-jacksonville-plan/roads-infrastructure-transportation">http://www.coj.net/departments/public-works/better-jacksonville-plan/roads-infrastructure-transportation</a>
Escambia	Funded infrastructure projects include bridges, roadway resurfacing, dirt road paving, lane widening, stormwater facilities, civil site work on public property, and the construction of grants and other agency-funded projects.	<a href="https://myescambia.com/our-services/engineering/engineering-and-construction">https://myescambia.com/our-services/engineering/engineering-and-construction</a>
Glades		
Highlands		
Hillsborough		

## INFRASTRUCTURE SALES TAX BY COUNTY AS OF 2019

Indian River	Funding for important projects from lagoon restoration and clean-up, emergency services vehicle replacement, parks and recreation facilities, to road improvements. Facilities include County Admin, EOC, supervisor of Elections and courtroom expansion.	<a href="http://www.ircgov.com/1cent/">http://www.ircgov.com/1cent/</a>
Lake	Completed numerous road, park and facility capital projects (libraries, parks, animal services facility, health clinic, sheriff substation)	<a href="https://www.lakecountyfl.gov/infrastructure_sales_tax/index.html">https://www.lakecountyfl.gov/infrastructure_sales_tax/index.html</a>
Leon	To finance, plan, and construct infrastructure – no housing noted	<a href="https://cms.leoncountyfl.gov/Portals/0/admin/Sales%20Tax%20Committee/Meetings/20140422IASummary.pdf">https://cms.leoncountyfl.gov/Portals/0/admin/Sales%20Tax%20Committee/Meetings/20140422IASummary.pdf</a>
Manatee	Provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities – 911 system upgrades, animal shelter, library, Jail renovation,	<a href="https://www.mymanatee.org/departments/financial_management/infrastructure_sales_tax">https://www.mymanatee.org/departments/financial_management/infrastructure_sales_tax</a>  <a href="https://www.mymanatee.org/UserFiles/Servers/Server_7588306/File/News%20and%20Events/Half%20Cent/Ordinance%2016-035%20dtd%2006.21.16.pdf">https://www.mymanatee.org/UserFiles/Servers/Server_7588306/File/News%20and%20Events/Half%20Cent/Ordinance%2016-035%20dtd%2006.21.16.pdf</a>
Marion	Fire rescue station and vehicles, roads, PS radios and related items, Sheriff's vehicles and building.	<a href="https://www.marionsalestax.org/?_escaped_fragment_=">https://www.marionsalestax.org/?_escaped_fragment_ =</a>
Monroe	Canals, reefs, PD building, social service buildings	<a href="https://www.monroecounty-fl.gov/DocumentCenter/View/19143/FY20-July-22-Budget-Meeting?bidId=">https://www.monroecounty-fl.gov/DocumentCenter/View/19143/FY20-July-22-Budget-Meeting?bidId=</a> (pg. 30 lists projects)

## INFRASTRUCTURE SALES TAX BY COUNTY AS OF 2019

Okaloosa	Funds road, public safety and stormwater projects.	<a href="http://www.okaloosaclerk.com/index.php/bcc-financial-records/sales-surtax-reports/356-april-2019-summary-finance-report/file">http://www.okaloosaclerk.com/index.php/bcc-financial-records/sales-surtax-reports/356-april-2019-summary-finance-report/file</a>
Osceola	Voters did not approve continuation in May 2019	<a href="https://www.osceola.org/one-cent-surtax-for-transportation/">https://www.osceola.org/one-cent-surtax-for-transportation/</a>
Palm Beach	Central County Housing Resource Center and Housing Units for Homeless, EL and LI households.	<a href="http://www.pbcgov.com/pubInf/Agenda/20160517/4A.REVISED.pdf">http://www.pbcgov.com/pubInf/Agenda/20160517/4A.REVISED.pdf</a> <a href="http://www.pbcgov.com/ib/pdf/Project-List-3-22-16.pdf">http://www.pbcgov.com/ib/pdf/Project-List-3-22-16.pdf</a> <a href="http://www.pbcgov.com/pubInf/Agenda/20190226/930AM.pdf">http://www.pbcgov.com/pubInf/Agenda/20190226/930AM.pdf</a>
Pasco		
Pinellas	Land for housing that's affordable; housing and economic infrastructure	<a href="http://www.pinellascounty.org/penny/projects.htm">http://www.pinellascounty.org/penny/projects.htm</a> <a href="https://pinellas-egis.maps.arcgis.com/apps/MapJournal/index.html?appid=5758fad1306d41e0a51335514d48f812">https://pinellas-egis.maps.arcgis.com/apps/MapJournal/index.html?appid=5758fad1306d41e0a51335514d48f812</a>
St. Petersburg	Funded renovations to Jamestown, the city's affordable housing complex	<a href="http://www.stpete.org/city_departments/engineering_and_capital_improvements/penny_for_pinellas.php">http://www.stpete.org/city_departments/engineering_and_capital_improvements/penny_for_pinellas.php</a>
Putnam	Parks, aquatics center	
Santa Rosa	Moving Forward Santa Rosa - funds law enforcement/fire and public safety facilities and equipment, transportation and drainage improvements, infrastructure projects/public facilities, recreation/natural resources and capital equipment.	<a href="https://santarosacofl.civicclerk.com/Web/GenFile.aspx?ad=2546">https://santarosacofl.civicclerk.com/Web/GenFile.aspx?ad=2546</a> <a href="http://www.movingsantarosafoward.org/">http://www.movingsantarosafoward.org/</a>
Sarasota	Funds capital projects – building/improving roads, parks, libraries and jail.	<a href="https://www.scgov.net/Home/ShowDocument?id=39418">https://www.scgov.net/Home/ShowDocument?id=39418</a> <a href="https://www.scgov.net/home/showdocument?id=12986">https://www.scgov.net/home/showdocument?id=12986</a>

## INFRASTRUCTURE SALES TAX BY COUNTY AS OF 2019

Seminole	Fund transportation, stormwater, and other physical improvements to the infrastructure	<a href="http://cdn.seminolecountyfl.gov/departments-services/public-works/directors-office/one-cent-tax-2014/index.shtml">http://cdn.seminolecountyfl.gov/departments-services/public-works/directors-office/one-cent-tax-2014/index.shtml</a>
St. Lucie	Build sidewalks and support water quality projects, land acquisition, paving, stormwater and culvert projects,	<a href="http://slchalfcent.org/wp-content/uploads/2018/06/half-cent.pdf">http://slchalfcent.org/wp-content/uploads/2018/06/half-cent.pdf</a>

**ALACHUA COUNTY  
LOCAL GOVERNMENT INFRASTRUCTURE DISCRETIONARY SALES TAX**

**Target: To expand affordable housing.**

The Infrastructure Sales Tax, also commonly referred to as the Penny Sales Tax or the One-Cent Surtax, can only be used to support capital projects and infrastructure. A county may levy a discretionary sales surtax of 0.5 percent or 1 percent authorized by Florida Statute Section 212.055 (2) and pursuant to an Ordinance enacted by the Board of County Commissioners. The statute specifies the approved uses.

According to this Statute, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation, conservation, or protection of natural resources; or to finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). A local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

This funding request is several years in advance of implementation, as the lead time required for planning and approving capital improvement projects can take an extended period of time. By scheduling the referendum a few years in advance, there is time to plan and potentially design projects to be shovel-ready, thereby enabling the projects to provide an economic benefit to the community more quickly.

As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term infrastructure related to housing structures has the following meanings according to FS 212.055:

(2)(d)1. e. Land Acquisition

*Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.*

# The 2020 Florida Statutes

[Title XIV](#)  
TAXATION AND  
FINANCE

[Chapter 212](#)  
TAX ON SALES, USE, AND OTHER  
TRANSACTIONS

[View Entire  
Chapter](#)

## **212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.**

### **(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX. —**

(a)1. The governing authority in each county may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county voting in a referendum on the surtax. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax.

2. If the surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time established in the ordinance, or, if the ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. The levy of such surtax may be extended only by approval of a majority of the electors of the county voting in a referendum on the surtax.

(b) A statement which includes a brief general description of the projects to be funded by the surtax and which conforms to the requirements of s. [101.161](#) shall be placed on the ballot by the governing authority of any county which enacts an ordinance calling for a referendum on the levy of the surtax or in which the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions calling for a referendum on the surtax. The following question shall be placed on the ballot:

FOR the	-cent sales tax
AGAINST the	-cent sales tax

(c) Pursuant to s. [212.054\(4\)](#), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within such county in which the surtax was collected, according to:

1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; or

2. If there is no interlocal agreement, according to the formula provided in s. [218.62](#).



Any change in the distribution formula must take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the department.

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term “infrastructure” means:

a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-paragraph, the term “public facilities” means facilities as defined in s. 163.3164(39), s. 163.3221(13), or s. 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

b. A fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this sub-subparagraph.

f. Instructional technology used solely in a school district's classrooms. As used in this sub-subparagraph, the term "instructional technology" means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

(e) School districts, counties, and municipalities receiving proceeds under the provisions of this subsection may pledge such proceeds for the purpose of servicing new bond indebtedness incurred pursuant to law. Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through the provisions of this subsection. Counties and municipalities may join together for the issuance of bonds authorized by this subsection.

(f)1. Notwithstanding paragraph (d), a county that has a population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for any public purpose if:

- a. The debt service obligations for any year are met;
- b. The county's comprehensive plan has been determined to be in compliance with part II of chapter 163; and
- c. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66 authorizing additional uses of the surtax proceeds and interest.

2. A municipality located within a county that has a population of 50,000 or less on April 1, 1992, or within a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and interest of the surtax for any purpose other than an infrastructure purpose authorized in paragraph (d) unless the municipality's comprehensive plan has been determined to be in compliance with part II of chapter 163 and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041 authorizing additional uses of the surtax proceeds and interest. Such municipality may expend the surtax proceeds and interest for any public purpose authorized in the amendment.

3. Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes authorized by this section. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the removal of the designation, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following removal of the designation, notwithstanding subparagraph (a)2. After expiration of the 20-year period, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

(g) Notwithstanding paragraph (d), a county having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem

tax purposes for the tax year in which an infrastructure surtax referendum is placed before the voters, and the municipalities within such a county, may use the proceeds and interest of the surtax for operation and maintenance of parks and recreation programs and facilities established with the proceeds of the surtax throughout the duration of the surtax levy or while interest earnings accruing from the proceeds of the surtax are available for such use, whichever period is longer.

(h) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (3), (4), and (5) in excess of a combined rate of 1 percent.