

**ORDINANCE NO. 2024-\_\_\_\_**

**SEMINOLE COUNTY, FLORIDA**

2           **AN ORDINANCE ADOPTING A NEW CHAPTER 71 OF THE SEMINOLE**  
3           **COUNTY CODE OF ORDINANCES ENTITLED “ECONOMIC**  
4           **DEVELOPMENT”;** CREATING ARTICLE I OF CHAPTER 71 ENTITLED  
5           **“TOURISM IMPROVEMENT DISTRICTS” TO PROVIDE FOR THE**  
6           **PROCEDURES AND REQUIREMENTS TO ESTABLISH, OPERATE,**  
7           **MODIFY, RENEW, AND DISSOLVE TOURISM IMPROVEMENT**  
8           **DISTRICTS IN SEMINOLE COUNTY; PROVIDING FOR**  
9           **CODIFICATION IN THE SEMINOLE COUNTY CODE; PROVIDING**  
10           **FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

11           **WHEREAS,** there are certain areas within Seminole County where there is a need for a  
12           proactive effort to provide services and improvements that specially benefit specific tourism  
13           properties to increase overnight visitor demand; and

14           **WHEREAS,** a dedicated funding source is needed to cover certain costs of additional  
15           services and improvements to support continued, consistent tourism promotion efforts within  
16           Seminole County; and

17           **WHEREAS,** the lodging industry has a need to create competitive economic demand  
18           generators in order to maintain a sustainable tourism economy for businesses and workforce, as  
19           well as a healthy tax economy for quality of place for Seminole County residents; and

20           **WHEREAS,** tourism is a vital driver of the County’s economy, and is necessary for the  
21           economic success of the County.

22           **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY**  
23           **COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:**

24           **Section 1. Incorporation of Recitals.** The above recitals represent the legislative findings  
25           of the Seminole County Board of County Commissioners supporting the need for this Ordinance  
26           and are expressly incorporated herein by this reference.

**Section 2.** Chapter 71, “Economic Development”, of the Seminole County Code of Ordinances is hereby created to read as follows:

**CHAPTER 71. ECONOMIC DEVELOPMENT**

**ARTICLE I. TOURISM IMPROVEMENT DISTRICTS**

**Section 71.1. Purpose.** The purpose of this Article is to establish the procedure for the establishment, operation, modification, and dissolution of Tourism Improvement Districts within the County, and to ensure that Tourism Improvement District assessments conform to all constitutional requirements and are determined and levied in accordance with the procedure set forth in this Article.

**Section 71.2. Definitions.** As used in this Article, the following terms shall have the meanings ascribed to them below.

“Assessment Rate” shall mean the method of apportioning the service costs among the parcels of Tourism Property located within a District benefited by the use of the funds received hereunder.

“Baseline” means publicly funded services existing prior to the establishment of the District. District programs are intended to supplement, not supplant, existing services. After establishing the District, the County shall not decrease the level of publicly funded baseline services existing prior to District formation.

“Advisory Board” means an advisory board established by resolution of the Board to administer a County-initiated Tourism Improvement District. The Advisory Board shall have the responsibilities and duties of an Owners’ Association, as defined in this Article. The Board shall appoint the members of the Advisory Board, with a majority of the members being made up of Owners subject to a County Tourism Improvement District Assessment.

50 “Assessment” means a levy for the purpose of providing Services and Improvements that  
will provide certain benefits to Tourism Properties located within a Tourism Improvement District.

52 “Costs” means all costs and expenses associated with the provision of Services and  
Improvements within the District, including, but not limited to, the actual cost of Services and  
54 Improvements; reserves for contingency amounts necessary due to uncollected or uncollectible  
Assessments, and to provide for the enforcement or collection of delinquent Assessments; all  
56 administrative and overhead costs associated with the creation and affairs of the District, including,  
but not limited to, wages, salaries, and benefits for personnel and administrators of the District,  
58 advertising and conducting hearings and meetings, auditing and recordkeeping expenses, legal  
fees, and court costs, reimbursement or payment for any services, improvements, materials,  
60 supplies, or emergency resources provided for the benefit of the District; and reimbursement of  
any monies or services and improvements provided in advance by the County for Services and  
62 Improvements, supplies, or materials provided for the benefit of the District.

“Clerk” means the Seminole County Clerk of Court and Comptroller.

64 “County” means the Seminole County, a charter county and political subdivision of the  
State of Florida.

66 “Board of County Commissioners” or “Board” means the Seminole County Board of  
County Commissioners, the governing body of the County.

68 “Improvement” means any capital improvements including, but not limited to: the  
acquisition, construction, installation or maintenance of any tangible public property, including  
70 parking facilities, parks, planting areas, fountains, benches, booths, kiosks, display cases,  
pedestrian shelters, signs, trash receptacles, public restrooms, ramps, sidewalks, plazas, pedestrian

72 malls, sporting complexes and facilities, recreational facilities, lighting and heating of public  
facilities; and the closing, opening, widening, or narrowing of existing or new streets.

74 “Notice” shall mean notice mailed by first class mail to the Owner at the address on file  
with the Property Appraiser for notice associated with ad valorem taxes.

76 “Owners’ Association” shall mean a not for profit corporation designated to administer a  
Tourism Improvement District. The Owners’ Association shall be the governing board of the  
78 District and shall be responsible for managing the day-to-day affairs of the District. The Owners’  
Association shall be responsible for budgeting and managing the Tourism Improvement District  
80 funding, Services, and Improvements. The Owners’ Association shall be comprised of Owners  
subject to the Tourism Improvement District Assessment being administered, which shall establish  
82 the District budget and Services. The Owners’ Association may adopt reasonable rules and  
regulations related to its duties and procedures and shall make annual reports to the County as to  
84 the expenditure of District funds, which report shall include an annual budget for the District.

“Owner” shall mean the Owner or Owners of record and shall include any corporation,  
86 partnership, trust, or other entity or agent of the owner of record, as shown on the records of the  
Property Appraiser, or the Owner’s duly authorized representative.

88 “Services” means activities and programs that benefit Tourism Properties in the District  
that are subject to the Tourism Improvement District Assessment. Services shall be designed to  
90 maximize overnight visitor demand for the assessed Tourism Properties.

“Tourism Property” means any property which contains a tourist-serving lodging business,  
92 including but not limited to a hotel, apartment hotel, motel, resort motel, vacation rental property,  
apartment, apartment motel, in which any living quarter or accommodation is rented, leased, or let  
94 for consideration for a term of six (6) months or less. Any Tourism Property, including properties

in which a new tourist-serving lodging business that commences operations during the term of the  
96 District, that meets the definition in this Section may be incorporated into the District consistent  
with the procedures set forth in this Article.

98 “Tourism Improvement District” or “District” shall mean a Tourism Improvement District  
created pursuant to the procedures set forth in this Article.

100 **Section 71.3. Establishment of Tourism Improvement District.** Tourism Improvement  
Districts may be established consistent with the requirements and procedures set forth in this  
102 Article.

**Section 71.4. Tourism Improvement District Plan.** A Tourism Improvement District  
104 Plan shall be required for every District. The Tourism Improvement District Plan must be prepared  
prior to petitions being circulated to Owners and shall include, but is not limited to, the following:

106 (a) A map that identifies the proposed boundaries of the Tourism Improvement District  
in sufficient detail to allow an Owner to reasonably determine whether a Tourism Property is  
108 located within the Tourism Improvement District boundaries. The boundaries of a Tourism  
Improvement District may overlap with other Tourism Improvement Districts established pursuant  
110 to this Article. No more than two (2) Tourism Improvement District Assessments shall be levied  
upon any single Tourism Property.

112 (b) The name of the proposed Tourism Improvement District.

(c) The Services and Improvements proposed for each year of operation of the Tourism  
114 Improvement District. If the Services and Improvements proposed for each year of operation are  
the same, a description of the first year’s proposed Services and Improvements and a statement  
116 that the same Services and Improvements are proposed for subsequent years shall satisfy the  
requirements of this subsection.

118 (d) An estimation of the proposed Services and/or Improvements cost.

(e) A description of the proposed assessment methodology, which must be a fixed  
120 amount based on the number of available rooms or units of each assessed Tourism Property to be  
levied against their parcel.

122 (f) The time and manner of collecting the proposed Assessments and any interest  
and/or charges for non-payment.

124 (g) The specific number of years in which the proposed Assessments will be levied. In  
a new Tourism Improvement District, the maximum number of years shall be ten (10). In a  
126 renewed Tourism Improvement District, the maximum number of years shall be twenty (20).  
Notwithstanding these limitations, a Tourism Improvement District financing Improvements with  
128 bonds may continue to levy Assessments until the maximum maturity of those bonds.

(h) A definition describing the type(s) or category (categories) of Tourism Properties  
130 to be included in the proposed Tourism Improvement District and subject to the Tourism  
Improvement District Assessment.

132 (i) Any proposed rules and regulations to be applicable to the Tourism Improvement  
District.

134 **Section 71.5. Initiation of Proceedings; Petition of Owners in Proposed Tourism  
Improvement District.**

136 (a) The County or any Owner or Owners may initiate proceedings to establish or renew  
a proposed Tourism Improvement District. Petitions to establish a Tourism Improvement District  
138 will be on a form promulgated by the County’s Office of Economic Development and Tourism  
and must be circulated to Owners located within the proposed District for signature. Petitions shall  
140 include a summary of the Tourism Improvement District Plan, including:

142 (1) A map showing the boundaries of the proposed Tourism Improvement District.

144 (2) The types or categories of Tourism Properties that will be subject to the proposed Assessment.

146 (3) The proposed Assessment rate.

(4) Information specifying where the complete proposed Tourism Improvement District Plan can be obtained upon request.

148 (b) Signed petitions shall be returned to the County’s Economic Development Administrator, who shall review the signed petitions to determine whether there are sufficient  
150 signatures pursuant to the requirements of subsection (c) to support the creation of a Tourist Improvement District.

152 (c) In order to establish a Tourism Improvement District, signed petitions in favor of the establishment of the Tourism Improvement District must be received from Tourism Property  
154 representing fifty percent (50%) or more of the number of available rooms and units located within the proposed District.

156 **Section 71.6. Procedure to Establish or Renew a Tourism Improvement District and Levy Assessment.** A Tourism Improvement District shall be established or renewed by ordinance  
158 of the Board at a duly noticed public hearing and following notice to Owners pursuant to section 71.7 of this Article. The ordinance shall include:

160 (a) A description of the Services and Improvements to be funded by the proceeds of the Assessment;

162 (b) An estimate of the Services and/or Improvements cost;

164 (c) A description of the Assessment rate and levying methodology, which must be a  
fixed amount based on the number of available rooms or units in each assessed Tourism Property,  
to be levied against their parcel;

166 (d) The effective date of the Assessment;

168 (e) A determination of the method of collection in a manner consistent with applicable  
law; and

170 (f) A map or legal description showing the boundaries of the Tourism Improvement  
District.

**Section 71.7. Notice by Publication.** At least 20 calendar days prior to the public hearing  
172 for the ordinance, the County shall cause to be published once in a newspaper of general circulation  
within the County and mailed by first class mail to all Owners of Tourism Properties proposed to  
174 be subject to the Assessment a notice including the following information:

(a) A map depicting the proposed Tourism Improvement District boundaries;

176 (b) The proposed assessment rate and levying methodology, which must be a fixed  
amount based on the number of available rooms or units in each assessed Tourism Property, to be  
178 levied against their parcel;

(c) The period of time for which proposed Assessment shall be imposed;

180 (d) The method by which the proposed Assessment will be collected;

(e) A statement that all Owners of affected real properties proposed to be within the  
182 Tourism Improvement District have the right to appear at the public hearing and the right to file  
written objections within twenty (20) calendar days of the publication of the notice; and

184 (f) The date, time, and place of the hearing, not earlier than twenty (20) calendar days  
from such publication, at which hearing the Board will receive written comments and hear



186 testimony from all interested persons regarding adoption of the final ordinance and approval of the  
Assessment.

188 Notice shall be mailed to each Owner at least twenty (20) calendar days prior to the hearing.  
Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service.  
190 Failure of the Owner to receive such notice due to mistake or inadvertence shall not affect the  
validity of the assessment nor release or discharge any obligation for the payment of an assessment  
192 imposed by the Board on the Tourism Property pursuant to this chapter. The County shall be  
responsible for the cost of the notice required by this section for County-initiated Tourist  
194 Improvement Districts; otherwise, the Owner or Owners initiating the District shall bear said costs.

**Sec. 71.8. District Assessment Resolution.**

196 (a) A Tourist Improvement District Assessment shall be levied annually by resolution  
of the Board at a duly noticed public hearing and following notice to Owners pursuant to section  
198 71.7 herein.

(b) The resolution shall include the Assessment rate and the methodology for  
200 computing the assessed amounts; the names, addresses and number of rooms or units for each  
Tourism Property to be assessed (“Assessment role”); and the method of collection, including how  
202 and when the Assessment is to be paid.

(c) At the public hearing, the Board shall receive written objections and hear testimony  
204 of interested persons and may then adopt the Assessment resolution which shall: (a) approve the  
Assessment rate, with such amendments as it deems just and right, and (b) specify those properties  
206 to which the Assessment shall apply. All objections to adoption of an Assessment resolution shall  
be made in writing and filed with the County’s Office of Economic Development and Tourism at  
208 or before the time of such hearing. No person who has received timely notice and has failed to

object to the Assessment resolution shall have standing to challenge the imposition of the  
210 Assessment described in the resolution, provided this provision is contained in such timely notice.  
The adoption of an Assessment resolution shall be the final adjudication of the issues presented  
212 (including, but not limited to, the apportionment methodology, the rate of assessment, and the levy  
of the assessments), unless proper steps are initiated in a court of competent jurisdiction to secure  
214 relief within 30 days from the date of adoption of the Assessment resolution.

**Sec. 71.9. Process For Modification.** For any year in which a modification is proposed  
216 to either the rate of the Assessment or to add or delete real property from the Assessment role,  
signed petitions must be submitted to the Economic Development Administrator representing  
218 Tourism Properties representing fifty percent (50%) or more of the number of rooms located within  
the proposed modified District. Any modification must be approved by resolution of the Board at  
220 a duly noticed public hearing and following notice to Owners pursuant to section 71.7.

**Sec. 71.10. Issuance of Bonds.** Bonds may be issued for providing Improvements within  
222 a District. If the County issues bonds to fund Improvements within a County-initiated District, the  
County may establish an Advisory Board to oversee and administer the District. Bonds issued by  
224 an Owners’ Association pursuant to this Article shall not be regarded as indebtedness of the County  
for the purpose of any limitation imposed by any law. Principal and interest payments on such  
226 bonds may be paid from the proceeds of any fees imposed under this Article.

**Sec. 71.11. Lien of District Assessments.** The Assessments to be collected shall  
228 constitute a lien against assessed property equal in rank and dignity with the liens of all state,  
county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise  
230 provided by law, such lien shall be superior in dignity to all other prior liens, titles, and claims,

until paid. The lien shall attach to the property as of the prior January 1, the lien date for ad valorem  
232 taxes.

**Sec. 71.12. Correction of Errors; Presumption of Validity.** In case of any omission,  
234 error, or mistake imposing Assessment liens, the County may correct such omission, error, or  
mistake, provided such correction does not establish a lien on any property not included in the  
236 boundaries of the District. Any such correction which increases the Assessment lien on any  
Tourism Property, or which adds additional property, shall be made only after notice and a hearing  
238 as provided in Section 71.7, unless consent of the affected property owners is given in writing.  
Any corrections shall be made by resolution of the Board.

240 Any informality or irregularity in the proceedings in connection with the establishment of  
the Assessment hereunder shall not affect the validity of the same where the resolution has been  
242 adopted by the County, and the Assessment as finally adopted shall be competent and sufficient  
evidence that the Assessment was duly established, that all other proceedings required in  
244 connection with the adoption of the Assessment were duly accomplished, taken, and performed as  
required, and no variance from the directions hereunder shall be held material unless it is clearly  
246 shown that the party objecting was materially injured thereby.

**Section 71.13. District Funds; Return of Excess.** Nothing contained herein shall allow  
248 the expenditure of funds collected from within the District or interest earned on an account  
maintained for the District for purposes other than the payment of costs associated with the District,  
250 including costs related to additional Services and Improvements provided pursuant to an  
amendment to this Article for and specially benefiting parcels within the District. If any revenue  
252 in excess of the funds reasonably needed to maintain Services and Improvements in the District  
reasonable contingency or surplus funds for purposes related thereto should be available in the

254 fund at any time, those funds may be rolled over for the provision of District Services and  
Improvements. If the District created under this Article should be dissolved or abolished, such  
256 funds shall be spent in accordance with the provisions of the District Plan, or returned to the  
Owner(s) on the date such returns or refunds are made.

258 **Sec. 71.14. Dissolution.** The County may dissolve the District by ordinance, either on its  
own motion or upon receipt of signed petitions filed by Owners of the affected Tourism Property  
260 who collectively pay fifty percent (50%) or more of the Assessment.

(a) If the County wishes to exercise its option to dissolve, the Board shall provide no  
262 less than thirty (30) days' written notice to the Owners' Association of its intent to dissolve the  
District and shall schedule a public hearing of the Board on the matter.

(b) If signed petitions requesting dissolution are received from Owners who  
264 collectively pay fifty percent (50%) or more of the Assessment, the County shall hold a public  
266 hearing to dissolve the District. Petitions to dissolve a District may be submitted once per year,  
within the 30-day period starting on the anniversary of District formation. Petitions must be  
268 submitted to the Economic Development Administrator, signed by the Owner, and dated. The  
public hearing will be held on the petitions to dissolve within sixty (60) days of the Economic  
270 Development Administrator's receipt of the petitions. A public hearing will be held, and notice  
given to the Owners and Owners' Association not less than thirty (30) days prior to the hearing.

(c) Any funds remaining upon the dissolution or expiration without renewal of a  
272 District, any remaining revenues, after all outstanding debts are paid, derived from the levy of  
274 assessments or derived from the sale of assets acquired with the revenues or from bond reserve or  
construction fund, shall be used in accordance with the District Plan.

276           **Sec. 71.15. Management of Funds for the District.** The Advisory Board or the Owners’  
Association, as applicable, shall manage the funds for the District and shall establish an account  
278 for such funds and maintain proper accounting records identifying the receipts, expenditures, and  
cash balances of the District, and all other records for the District, the customary practices of the  
280 County and all applicable provisions of law. Each year, the Advisory Board or the Owners’  
Association, as applicable, shall submit a report of activities and expenditures to the County,  
282 including its annual budget and expenditures. The report and the budget shall be submitted no later  
than June 1 of each calendar year. The report shall include:

- 284           (a)     A summary of the activities provided in the previous year;
- (b)     A summary of the expenditures from the previous year;
- 286           (c)     Any requested increase to the assessment rate and the basis for such requested  
increase;
- 288           (d)     The amount of any revenue to be carried over from any prior year(s);
- (e)     A list of the members of the Advisory Board or the directors of the Owners’  
290 Association, as applicable; and
- (f)     A list of accomplishments attributable to the District.

292 The budget shall include recommendations for expenditures and other essential financial  
information.

294           **Sec. 71.16. Designation of Owners’ Association to Provide Services and  
Improvements.** A Tourism Improvement District Plan may, but is not required to, state that an  
296 Owners’ Association will provide the Services and Improvements described in the Tourism  
Improvement District Plan. If the Tourism Improvement District Plan designates an Owners’

298 Association, the Board shall contract with the Owners’ Association to provide Services and  
Improvements in the Tourism Improvement District.

300 **Section 3. Codification.** It is the intention of the Board of County Commissioners that  
the provisions of this Ordinance will become and be made a part of the Seminole County Code,  
302 and that the word “ordinance” may be changed to “section”, “article”, or other appropriate word  
or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such  
304 intention.

**Section 4. Severability.** If any provision or application of this Ordinance to any person  
306 or circumstance is held invalid, then it is the intent of the Board of County Commissioners that  
such invalidity will not affect other provisions or applications of this Ordinance that can be given  
308 effect without the invalid provision or application and, to this end, the provisions of this Ordinance  
are declared severable.

310 **Section 5. Effective date.** This Ordinance will take effect upon filing a copy of this  
Ordinance with the Department of State by the Clerk to the Board of County Commissioners.

312 **BE IT ORDAINED** by the Board of County Commissioners of Seminole County, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

ATTEST:

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY, FLORIDA

\_\_\_\_\_  
GRANT MALOY  
Clerk to the Board of  
County Commissioners of  
Seminole County, Florida

\_\_\_\_\_  
JAY ZEMBOWER, Chairman

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