

Ordinance to Amend County Code Public Service Tax

August 12, 2025

Item # 26

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Background

Under Florida Statute 166.231

Ordinance to amend Chapter 245 of Seminole County Code

Tax on Public Services (4% current Unincorporated County levy)

- Electricity
- Water Service
- Natural Gas
- Propane

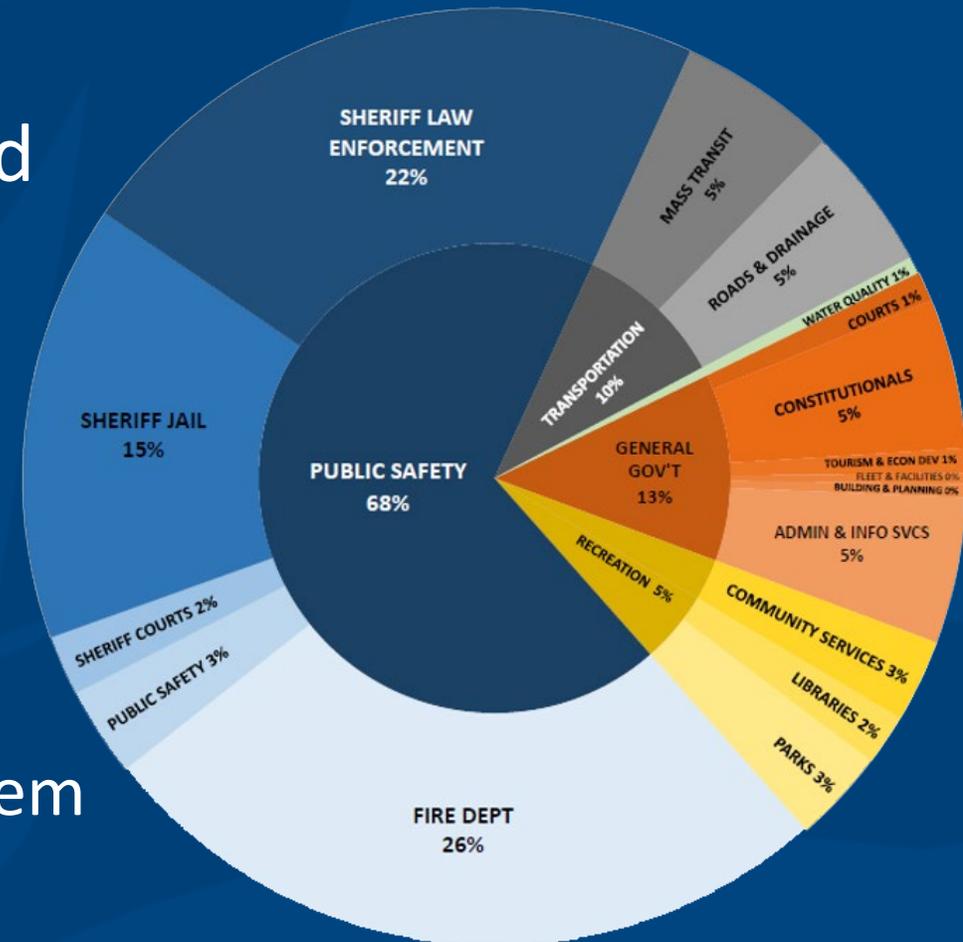
Use of Funds

Current levy generates \$9M to General Fund

Supports General Fund Services, including:

- Public Safety
- Transportation
- Parks & Recreation

Not related to Seminole County Water Utility System
Cities levy their own rates



Surrounding Agency Comparison

COUNTY	LEVY
FLAGLER	10 %
LAKE	10 %
ORANGE	10 %
OSCEOLA	8 %
SARASOTA	10 %
SEMINOLE	4 %
VOLUSIA	10 %

CITIES	LEVY
ALTAMONTE	8 %
CASSELBERRY	10 %
LAKE MARY	10 %
LONGWOOD	10 %
OVIEDO	10 %
SANFORD	10 %
WINTER SPRINGS	10 %

Proposal

- Proposing to increase the Unincorporated levy from 4% to 10%
- Requires Majority vote by BCC
- Would generate \$13M annually
- FY26 Proposed Budget includes \$9.8M
 - based on 9 months of collections starting 1/1/26
- Reduces burden on Property Taxpayers

Impact on Taxpayers

Average Monthly kilowatt usage of 1,600 and bill of \$200

First 300 kilowatt hours exempt from the tax

Increase from 4% to 10% levy would cost additional \$9 per month

Next Steps

Approved Ordinance to FDOR 120 days before effective date

- Approved Ordinance to FDOR by September 3, 2025
- Collection begin on January 1, 2026

Requested Action

Approve an ordinance amending section 245.102(a), Seminole County Code, to increase the Public Service Tax rate from four percent (4%) to ten percent (10%); effective January 1, 2026.