



Legislation Details (With Text)

File #: 2024-0786

Type: Public Hearings - Legislative **Status:** Passed

File created: 5/29/2024 **In control:** Board of County Commissioners

On agenda: 6/11/2024 **Final action:** 6/11/2024

Title: Consider an Ordinance imposing a countywide local government infrastructure surtax of one percent (1.0%) on all authorized taxable transactions occurring within Seminole County, as authorized by Section 212.055(2), Florida Statutes for a period of 10 years, beginning January 1, 2025. Countywide (Darren Gray, County Manager)

Sponsors:

Indexes:

Code sections:

Attachments: 1. Final Sales Tax Ordinance 2024 (one cent)6-7-24 (002).pdf, 2. BCC Meeting Surtax Ordinance Presentation - 20240611.pdf, 3. ECONOMIC IMPACT STATEMENT 2024 ONE CENT SURTAX 05-31-24.pdf

| Date | Ver. | Action By | Action | Result |
|-----------|------|-------------------------------|--------|--------|
| 6/11/2024 | 1 | Board of County Commissioners | adopt | Pass |

Title:

Consider an Ordinance imposing a countywide local government infrastructure surtax of one percent (1.0%) on all authorized taxable transactions occurring within Seminole County, as authorized by Section 212.055(2), Florida Statutes for a period of 10 years, beginning January 1, 2025. Countywide (**Darren Gray, County Manager**)

Division:

County Manager Office

Authorized By:

Darren Gray, County Manager

Contact/Phone Number:

Darren Gray/407-665-7211

Background:

This ordinance proposes to renew and extend the existing infrastructure sales surtax for an additional ten (10) year period subject to approval by a majority of voters at a referendum election to occur during the general election on November 5, 2024. This would be the fourth generation of a revenue source that the County has relied upon to

fund essential infrastructure needs for over 30 years.

In July 1991, voters in Seminole County passed a ten-year Infrastructure Sales Surtax Referendum, which resulted in approximately \$360 million in collected revenue. This funded the completion of 140 total projects, including 70 miles of reconstructed roadways and other major infrastructure improvements.

In September 2001, voters in Seminole County passed the second generation of the Infrastructure Sales Surtax Referendum, which resulted in \$590 million in collected revenue. The revenue was shared with the Seminole County School Board and the cities throughout the County and resulted in 723 total projects, including approximately 100 miles of reconstructed roadways, 75 miles of new sidewalks, 30 intersection improvements, and a variety of other projects including the Riverwalk in downtown Sanford. By utilizing this collected sales surtax, the County was able to leverage over \$140 million in additional Federal and State Grant funds.

On May 20, 2014 voters in Seminole County passed the third generation of the Infrastructure Sales Surtax Referendum for improvements in stormwater management systems to improve water quality; roadway resurfacing projects for major arterial and collector roadways; signalization, Intelligent Transportation Systems (ITS), along with improved signage and lighting; trails, bicycle and pedestrian crossing projects; minor roadway projects; sidewalk improvements; and bridge replacement/rehabilitation.

As of 2024, the one-cent tax has generated over \$800 million Countywide, plus an additional \$175 million in leveraged funds. These revenues have been used to complete major improvements projects, including the Lake Monroe RiverWalk Trail, Orange Blvd Improvements in Sanford, North St Improvements near Longwood/Altamonte; as well as other major road and intersection improvements in Oviedo, Casselberry, Winter Springs, and Unincorporated Seminole County.

This revenue was also used to fund the following core infrastructure needs:

- resurface over 750 miles of the County's 1,900 miles of paved roads;
- rehabilitate over 51,000 feet of stormwater pipes for flood mitigation and water quality protection;
- perform 137 bridge capital repairs;
- Installed/refurbished 375 mast arms;
- technology improvements at 35 major intersections to minimize traffic congestion

The current infrastructure sales surtax sunsets on December 31, 2024.

If approved, the new fourth generation of the surtax would be effective from January 1,

2025 through and including December 31, 2034. The surtax revenue would be shared with the Seminole County School District and the municipalities of Seminole County pursuant to the terms of an Interlocal Agreement, also being considered by the Board for approval on today's agenda. The surtax revenues would be expended on projects located throughout Seminole County, and would generally include projects to improve schools, reduce traffic, improve parks and recreational opportunities, reduce flooding, purchase environmentally sensitive lands, and improve public safety.

Requested Action:

Staff requests the Board approve the Ordinance imposing a countywide local government infrastructure surtax of one percent (1.0%) on all authorized taxable transactions occurring within Seminole County for a period of ten (10) years, beginning on January 1, 2025.