



**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
MARTIN COUNTY, FLORIDA**

**ORDINANCE NUMBER 1221**

**AN ORDINANCE CALLING FOR A REFERENDUM ON THE QUESTION OF WHETHER TO LEVY A ONE-HALF CENT (1/2%) LOCAL GOVERNMENT INFRASTRUCTURE SALES SURTAX; PROVIDING FOR THE DURATION OF THE SURTAX; APPROVING THE LEVY OF SUCH SURTAX; PROVIDING FOR THE USE OF THE PROCEEDS OF SUCH LEVY IF APPROVED AT SUCH REFERENDUM; AUTHORIZATION, DIRECTION AND REFERENDUM PROCEDURE; AND PROVIDING FOR CONFLICTING PROVISIONS, SEVERABILITY, APPICABILITY, FILING WITH THE DEPARTMENT OF STATE AND THE DEPARTMENT OF REVENUE; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA**  
{the "County"}:

**SECTION 1. AUTHORITY FOR THIS ORDINANCE.** This ordinance is enacted pursuant to Section 212.055(2), Section 101.161(1), Florida Statutes, and other applicable provisions of law.

**SECTION 2. APPROVAL OF LEVY OF SURTAX.** Subject to voter approval as hereinafter set forth, the Martin County Board of County Commissioners, as the governing board of Martin County, Florida, hereby approves the levy of a one-half cent (1/2%) Local Government Infrastructure Surtax pursuant to Section 212.055(2), Florida Statutes (the "Surtax") for a period of 10 years from the effective date of January 1, 2025, through and including December 31, 2034.

**SECTION 3. SURTAX REFERENDUM.** A referendum of the qualified electors residing in the area of the County is hereby called to be held on November 5, 2024, to determine whether or not the levy of the Surtax shall be approved by such qualified electors. All qualified electors residing in the area of the County shall be entitled and permitted to vote in such referendum.

**SECTION 4. NOTICE OF SURTAX REFERENDUM.** As required by law, notice of the Surtax referendum in substantially the form attached hereto as Exhibit "A" shall be published in Treasure Coast Newspapers or other newspaper publishing and of general circulation in the area of the county, at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is to be held. This ordinance shall be published in full as part of the notice of such surtax referendum.

**SECTION 5. OFFICIAL BALLOT.** The form of the ballot to be used in the Surtax referendum shall be in substantially the following form:

**NOVEMBER 5, 2024  
OFFICIAL BALLOT  
MARTIN COUNTY, FLORIDA**

**LANDS TO PROTECT WATER QUALITY, NATURAL AREAS AND WILDLIFE HABITAT  
ONE-HALF PERCENT SALES SURTAX**

**SHALL MARTIN COUNTY PROTECT ITS WATER QUALITY AND UNIQUE CHARACTER BY ACQUIRING CRITICAL NATURAL LANDS IN MARTIN COUNTY WITHIN THE INDIAN RIVER LAGOON SOUTH, PAL-MAR, LOXAHATCHEE AND ST. LUCIE HEADWATERS, BLUEWAYS AREAS AND PROVIDE MUNICIPAL**

**INFRASTRUCTURE ALLOWED BY LAW, BY LEVYING A ONE-HALF PERCENT (0.5%) COUNTY SALES TAX FOR 10 YEARS STARTING JANUARY 1, 2025 WITH ANNUAL AUDIT AND CITIZEN OVERSIGHT.**

\_\_\_\_\_ **FOR the one-half percent sales tax**

\_\_\_\_\_ **AGAINST the one-half percent sales tax**

**SECTION 6. USE OF REVENUES BY THE COUNTY AND THE MUNICIPALITIES IN THE COUNTY.**

(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, Pal-Mar, the Loxahatchee and St. Lucie River headwaters, thereby protecting 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 the Pal-Mar Water Control District, the Natural Lands Component of the Indian River Lagoon South Project of the Comprehensive Everglades Restoration Plan, Loxahatchee and St. Lucie Headwaters and Blueways Areas within Martin County.
- b. To acquire perpetual interests in lands through conservation easements in environmentally significant land for the purposes of: preserving, conserving, and restoring the St. Lucie River, the Indian River Lagoon, Pal-Mar, the Loxahatchee and St. Lucie River headwaters, thereby protecting 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 the Pal-Mar Water Control District, the Natural Lands Component of the Indian River Lagoon South Project of the Comprehensive Everglades Restoration Plan, Loxahatchee and St. Lucie Headwaters and Blueways Areas within Martin County.

Conservation easements acquired under this program shall be perpetual and irrevocable, pursuant to Section 704.06, Florida Statutes, and shall prohibit future development or more intense use of the property such that the land is predominantly in a natural, scenic, open agricultural, or wooded condition and provide means for enforcement.

- 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.
- i. Acquisitions funded by the Surtax shall be subject to approval by a majority vote of the Martin County Board of County Commissioners as required by Florida Law.
- j. The County shall establish by resolution an Environmental Lands Oversight Committee ("ELOC") which shall provide citizen oversight and conduct and coordinate any necessary studies to determine appropriate lands to acquire from the funding provided by the Surtax. The ELOC shall make recommendations to the Board of County Commissioners. The ELOC shall consist of 9 Martin County registered voters from each of the following categories:

- Four (4) members shall be appointed from dedicated environmental organizations with missions focused on education, research, preserving, restoring, acquiring and protecting the public's local water quality, the natural environment and to enhancing and restoring local ecosystems.
- Three (3) members shall be appointed with one member representing each of the following: an organization with a mission focused on fiscal oversight of government budgets and spending; an organization with mission focused on the real estate industry; and an organization with a mission focused on responsible business growth and economic development.
- Two (2) members shall be appointed from organizations with a mission focused on educating, promoting and protecting the interests of agricultural farmers and ranchers.



- (2) Municipality uses. State law provides that municipalities are to receive a share of the Surtax revenues in accordance with the terms of any Interlocal agreement entered into between the Martin County Board of County Commissioners as the governing body of Martin County, Florida and the governing bodies of the municipalities representing a majority of Martin County's municipal population or, in the absence of an interlocal agreement, in accordance with the state revenue sharing formula. Municipalities may only spend their share of the Surtax revenues to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources, in accordance with Section 212.055(2), Florida Statutes.

**SECTION 7. AUTHORIZATION, DIRECTION AND REFERENDUM PROCEDURE.** The Supervisor of Elections for Martin County, Florida, is authorized and directed to place the referendum question on the ballot for the November 5, 2024 General Election. The referendum shall be held and conducted in the manner prescribed by law. The results shall be canvassed by the Martin County Canvassing Board as soon as practicable. The Supervisor of Elections shall prepare and file results of such referendum and shall deliver the same to the Martin County Board of County Commissioners as the governing body of Martin

County, Florida. Such results shall show the number of qualified electors who voted in said referendum and the number of votes cast respectively for and against the sales tax surcharge.

**SECTION 8. REFERENDUM RESULTS.** If a majority of the votes cast at such referendum in respect to the Surtax shall be Yes "For the One-Half Percent Sales Tax", such Surtax shall be approved and the Surtax shall thereupon be levied from and including January 1, 2025 and shall continue in full force and effect through and including December 31, 2034.

**SECTION 9. AUTHORIZING NECESSARY ACTION.** The County hereby authorizes the proper officials to do all things deemed necessary in connection with the holding of the referendum and the levy of the Surtax, if approved, to the extent provided by law and in this Ordinance.

**SECTION 10. CONFLICTING PROVISIONS; REPEALING CLAUSE.** Special acts of the Florida Legislature applicable only to unincorporated areas of Martin County, County ordinances and County resolutions, or parts thereof, in conflict with this Ordinance are hereby superseded by this Ordinance to the extent of such conflict.

**SECTION 11. SEVERABILITY.** If any word, phrase, clause, sentence or paragraph of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

**SECTION 12. APPLICABILITY OF ORDINANCE.** This Ordinance shall be applicable throughout Martin County's jurisdiction.

**SECTION 13. FILING WITH DEPARTMENT OF STATE AND DEPARTMENT OF REVENUE.** The Clerk be and hereby is directed forthwith to send a certified copy of this ordinance to the Bureau of Administrative Code, Department of State and to the Department of Revenue.

**SECTION 14. EFFECTIVE DATE.** This ordinance shall take effect immediately upon filing with the Department of State.

**SECTION 15. FILING WITH THE FLORIDA OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY.** The County Attorney is directed forthwith to provide a certified copy of this Ordinance to the Florida Office of Program Policy Analysis and Government Accountability.

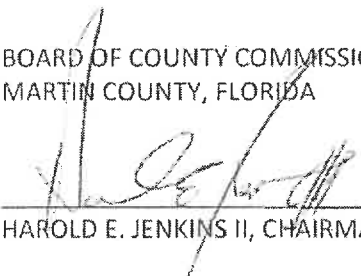
DULY PASSED AND ADOPTED THIS 9TH DAY OF APRIL, 2024.

ATTEST:



CAROLYN TIMMANN, CLERK OF THE  
CIRCUIT COURT AND COMPTROLLER

BOARD OF COUNTY COMMISSIONERS  
MARTIN COUNTY, FLORIDA



HAROLD E. JENKINS II, CHAIRMAN



APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:

  
SARAH W. WOODS, COUNTY ATTORNEY

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STATE OF FLORIDA  
COUNTY OF MARTIN

THIS IS TO CERTIFY THAT THE  
FOREGOING 5 PAGE(S) IS A TRUE  
AND CORRECT COPY OF THE ORIGINAL  
DOCUMENT AS FILED IN THIS OFFICE.

CAROLYN TIMMANN, CLERK

BY:  D.C.

DATE: 4/17/2024

