







**City Attorney's Communication #2016-667**

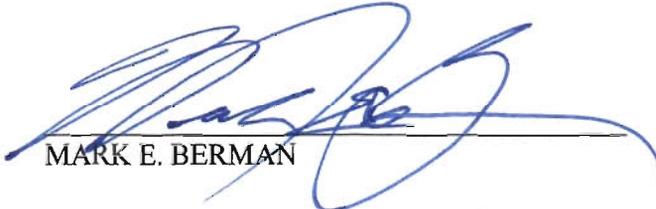
March 21, 2016

**TO:** Dennis W. Beach, City Manager  
**FROM:** Mark E. Berman, City Attorney  
**RE:** Resolution – Infrastructure Surtax

Attached please find the following Resolution addressing the above-referenced matter:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, IMPOSING A ONE CENT PER DOLLAR LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN BROWARD COUNTY, FLORIDA, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES, PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE BEGINNING JANUARY 1, 2017, AND SHALL CONTINUE UNTIL REPEALED; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 8, 2016; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES; PROVIDING FOR PUBLIC DISTRIBUTION OF THIS RESOLUTION; DIRECTING THE CITY CLERK TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH STATE LAW OR COORDINATE SUCH ADVERTISEMENT IN ACCORDANCE WITH STATE LAW WITH THE SUPERVISOR OF ELECTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR AN EFFECTIVE DATE.**

Please do not hesitate to contact me if I may be of further assistance.

  
MARK E. BERMAN

/jrm  
l:cor/mgr/2016-667

Attachment

**CITY OF POMPANO BEACH**  
**Broward County, Florida**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, IMPOSING A ONE CENT PER DOLLAR LOCAL GOVERNMENT INFRASTRUCTURE SURTAX ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN BROWARD COUNTY, FLORIDA, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES, PROVIDING THAT THE IMPOSITION OF THE SURTAX SHALL NOT BE EFFECTIVE UNLESS APPROVED AT A REFERENDUM ELECTION; PROVIDING THAT THE IMPOSITION SHALL BE EFFECTIVE BEGINNING JANUARY 1, 2017, AND SHALL CONTINUE UNTIL REPEALED; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES PURSUANT TO LAW; DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A REFERENDUM ELECTION ON NOVEMBER 8, 2016; PROVIDING BALLOT LANGUAGE AND A BRIEF DESCRIPTION OF INFRASTRUCTURE CAPITAL PROJECTS; PROVIDING FOR ADOPTION OF A RESOLUTION DETAILING PROJECT EXAMPLES; PROVIDING FOR PUBLIC DISTRIBUTION OF THIS RESOLUTION; DIRECTING THE CITY CLERK TO ADVERTISE THE SPECIAL REFERENDUM ELECTION IN ACCORDANCE WITH STATE LAW OR COORDINATE SUCH ADVERTISEMENT IN ACCORDANCE WITH STATE LAW WITH THE SUPERVISOR OF ELECTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Broward County and the municipalities of Broward County are presently without sufficient revenues to adequately fund the infrastructure needs within the County and are without sufficient fiscal resources to adequately fund infrastructure and equipment to address transportation and safety needs to benefit the local economy and the citizens of Broward County and the municipalities within Broward County; and

**WHEREAS**, the provision of adequate and efficient infrastructure facilities upon which the public depends on a day to day basis is a matter of great public concern to the citizens of Broward County and the City of Pompano Beach; and

**WHEREAS**, *Section 212.055(2), Florida Statutes*, entitled “Local Government Infrastructure Surtax,” (the “Infrastructure Surtax Law”) authorizes the imposition of a 0.5 percent or 1.0 percent local government infrastructure surtax upon transactions occurring within Broward County that are taxable pursuant to Chapter 212, Florida Statutes, subject to referendum approval; and

**WHEREAS**, the Infrastructure Surtax Law provides that “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”; and

**WHEREAS**, moneys received from the local government infrastructure surtax may be utilized to finance, plan, construct, renovate and improve needed infrastructure, establish an economic development trust fund, provide public safety vehicles, equipment and infrastructure, acquire land for public recreation, conservation or the protection of natural resources, improve infrastructure to address transportation and safety needs to benefit the local economy and the citizens of Broward County and the municipalities within Broward County, and such infrastructure projects will be for the use and benefit of the citizens of Broward County and municipalities within Broward County; and

**WHEREAS**, a brief description of the projects to be funded with revenues from the proposed infrastructure surtax is set forth in the ballot language contained in this Resolution,

while a more specific project listing will be contained in a Resolution adopted by the City Commission of the City of Pompano Beach with the purpose of and intent of stating specific identified public infrastructure projects which would be specific projects to be funded from the revenues derived from the surtax; and

**WHEREAS**, the City of Pompano Beach, being a municipality representing a portion of the majority of the population of Broward County and together with other municipalities in Broward County representing a majority of the County's population, has the power and authority, pursuant to *Section 212.055(2)(a)1, Florida Statutes*, to impose the local government infrastructure surtax, subject to approval at a referendum election and to call for the referendum election on the surtax; and

**WHEREAS**, *Section 212.055, Florida Statutes*, requires voter approval in a referendum election prior to imposition of the local government infrastructure surtax; now, therefore,

**BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA:**

**SECTION 1. Legislative Findings/Recitals.** The above recitals are hereby adopted by the City Commission of the City of Pompano Beach as its legislative findings relative to the subjects and matters set forth in this Resolution.

**SECTION 2. Authorization.** This Resolution is specifically authorized by *Section 212.055(2), Florida Statutes*, and other applicable Florida law;

**SECTION 3. Imposition of Local Government Infrastructure Surtax.** There is hereby imposed a one cent per dollar local governmental infrastructure surtax upon all

authorized taxable transactions occurring within Broward County from January 1, 2017 until the surtax is repealed.

**SECTION 4. Distribution of Surtax Revenues.** In accordance with *Section 212.055(2)*, Florida Statutes, the Florida Department of Revenue shall distribute the proceeds of the revenues of the surtax hereby imposed in accordance with *Section 218.62, Florida Statutes*, or pursuant to an interlocal agreement as set forth at *Section 212.055(2)(c), Florida Statutes*.

**SECTION 5. Referendum Election.**

(A) The surtax imposed in Section 3 of this Resolution shall not take effect unless and until approved by a majority of the electors of Broward County voting in a referendum election on the surtax.

(B) Upon receipt of this Resolution and uniform resolutions adopted by municipalities within Broward County representing a majority of the county's population, the Supervisor of Elections of Broward County is hereby directed to hold such referendum election on November 8, 2016.

(C) The Supervisor of Elections of Broward County shall cause the following question to be placed on the ballot:

**BROWARD COUNTY 1 CENT SALES SURTAX TO  
FUND INFRASTRUCTURE IMPROVEMENTS**

To provide the funding for necessary public capital projects, Broward County and Broward cities require additional revenue. The proposed revenue source is a 1 cent (1.0¢) per dollar sales surtax on taxable transactions occurring within Broward County. These revenues would be used for funding public projects and improvements such as the renovation, reconstruction and construction of roads, streets, pedestrian safety projects, transportation projects, public buildings and associated capital facilities and equipment throughout Broward County.

\_\_\_\_\_

FOR THE 1-CENT SALES TAX

\_\_\_\_\_

AGAINST THE 1-CENT SALES TAX

(D) A Resolution adopted by the City Commission of the City of Pompano Beach shall generally identify the public specific projects within the City of Pompano Beach, which would be funded by the surtax imposed herein subject to voter approval. A certified copy of said Resolution shall be provided to the Board of County Commissioners of Broward County and to each municipality within Broward County by the City Clerk, and that Resolution and this Resolution shall be made generally available to the public.

**SECTION 6. Advertisement.** The City Clerk shall ensure that notice of this referendum shall be advertised in accordance with the provisions of *Section 100.342, Florida Statutes*, or coordinate with the Supervisor of Elections relative to the publication of the advertisement. Proof of publication shall be provided to the City Manager.

**SECTION 7 Implementing Actions.** The City Manager is hereby authorized to take any actions necessary to implement the aims of this Resolution.

**SECTION 8. Severability.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the City Commission that such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Resolution are declared severable.

**SECTION 9. Conflicts.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 10. Distribution of Resolution.** The City Clerk is directed to distribute this Resolution to the Board of County Commissioners for Broward County, the Broward County League of Cities, the Broward County Supervisor of Elections, and each of the municipalities in Broward County.

**SECTION 11.      Effective Date.**

(A)    The surtax imposed herein shall be effective beginning January 1, 2017, if approved in the referendum election to be held on November 8, 2016.

(B)    This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

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**LAMAR FISHER, MAYOR**

**ATTEST:**

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**ASCELETA HAMMOND, CITY CLERK**

MEB/jrm  
3/24/16  
l:reso/2016-166

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**GREG HARRISON, Assistant City Manager**

100 W. Atlantic Boulevard  
Pompano Beach, FL 33060  
Phone: (954) 786-4606  
Fax: (954) 786-4504



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**MEMORANDUM**

**DATE:** April 6, 2016

**TO:** Dennis W. Beach, City Manager

**FROM:** Greg Harrison, Assistant City Manager 

**SUBJECT:** Resolution Establishing the Rate of a Local Government Infrastructure Surtax and Calling for a Referendum on the Surtax

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Florida law authorizes local governments to impose various types of local option surtaxes. The timeliness of these discussions is important because of the formal approvals required from the Broward County Board of Commissioners and/or other municipalities prior to a countywide referendum that is required to impose either tax.

The Broward Metropolitan Planning Organization (BMPO) has taken the lead in educating and facilitating discussions between the County and municipalities regarding the surtax options. The BMPO formed a Surtax Subcommittee consisting of the municipalities that equate to over 51% of the County's population. This subcommittee has held monthly meetings to discuss the potential surtax options and initiate action. Concurrently, BMPO representatives have been meeting with representatives from Broward County. The objectives have been to discuss the "must haves" from the respective jurisdictional interests and to negotiate a compromise between the County and municipalities.

Based upon the results of these meetings and discussions, the BMPO Board, at its regular meeting on March 10, 2016, proposed for the County to adopt a Transportation Surtax that would distribute surtax revenues to the municipalities in the County based upon population. The County was asked to adopt this surtax by April 5, 2016, or the municipalities in the County would seek to adopt a Local Government Infrastructure Surtax as authorized in Section 212.055(2), Florida Statutes.

The BMPO has made a valiant effort to obtain consensus from the Broward County Commission regarding a 1 Cent Surtax to be placed on the November ballot. At this time, the BMPO Surtax Sub Committee sees no purpose to convene additional meetings. Broward County City Managers, City Attorneys and some elected officials met on March 31, 2016 (see attached City Manager Contact List) to gauge interest regarding the subject resolution. Pursuant to the March 31<sup>st</sup> meeting, cities representing 67.39% of the Broward County population indicated they would present the resolution to their local governing body.

The required number of cities to call a County election is equivalent to fifty one percent (51%) of the Broward County population. If enough cities in Broward County approve a like resolution calling for a 1 Cent Infrastructure Sales Tax election in November, 2016 and the referendum is successful, this would eliminate the need for a General Obligation Bond Issue to fund the unfunded projects we have been discussing with the Mayor and City Commission.

It is recommended that the City Commission adopt a resolution establishing the rate of a Local Government Infrastructure Surtax and calling for a referendum on the surtax as authorized in Section 212.055(2) of Florida Statutes.

## City Manager Contact List

Jurisdiction	Manager	E-Mail Address	Phone Number
Coconut Creek	Mary C. Blasi	mblasi@coconutcreek.net	954-973-6720
Cooper City	Bruce Loucks	<a href="mailto:bloucks@coopercityfl.org">bloucks@coopercityfl.org</a>	954-434-4300, 224
Coral Springs	Erdal Donmez	edonmez@coralsprings.org	954-344-1142
Dania Beach	Robert Baldwin	rbaldwin@ci.dania-beach.fl.us	954-924-6800, 3610
Davie	Richard Lemack	richard_lemack@davie-fl.gov	954-797-1034
Deerfield Beach	Burgess Hanson	baahanson@deerfield-beach.com	954-480-4263
Fort Lauderdale	Lee Feldman	lfeldman@fortlauderdale.gov	954-828-5959
Hallandale Beach	Daniel Rosemond	drosemond@cohb.org	954-457-1468
Hillsboro Beach	Robert Kellogg	rkellogg@townofhillsborobeach.com	954-427-4011
Hollywood	Wazir Ishmael	<a href="mailto:wishmael@hollywoodfl.org">wishmael@hollywoodfl.org</a>	954-921-3201
Lauderdale-By-The Sea	Connie Hoffman	connieh@lbts-fl.gov	954-640-4200
Lauderdale Lakes	Kelvin Baker	Kelvinb@lauderdalelakes.org	954-535-2740
Lauderhill	Charles Faranda	cfaranda@lauderhill-fl.gov	954-730-3000
Lighthouse Point	John Lavisky	jlavisky@lighthousepoint.com	954-943-6500
Margate	Doug Smith	<a href="mailto:dsmith@margatefl.com">dsmith@margatefl.com</a>	954-935-5300
Miramar	Kathleen-Wood Richardson	<a href="mailto:KWoodsRichardson@ci.miramar.fl.us">KWoodsRichardson@ci.miramar.fl.us</a>	954-602-3117
North Lauderdale	Ambreen Bhatti	<a href="mailto:abhatty@nlauderdale.org">abhatty@nlauderdale.org</a>	954-724-7040
Oakland Park	David Hebert	<a href="mailto:DavidH@oaklandparkfl.gov">DavidH@oaklandparkfl.gov</a>	954-630-4209
Parkland	Caryn Gardner-Young	<a href="mailto:cgardneryoung@cityofparkland.org">cgardneryoung@cityofparkland.org</a>	954-753-5040
Plantation	Horace McHugh	<a href="mailto:HMcHugh@plantation.org">HMcHugh@plantation.org</a>	954-797-2719
Pembroke Pines	Charles Dodge	<a href="mailto:cdodge@ppines.com">cdodge@ppines.com</a>	954-450-1040
Pompano Beach	Dennis Beach	<a href="mailto:dennis.beach@copbfl.com">dennis.beach@copbfl.com</a>	954-786-4601
Tamarac	Michael Cernech	Michael.Cernech@tamarac.org	954-597-3510
Southwest Ranches	Andrew Berns	aberns@southwestranches.org	954-434-0008
Sunrise	Richard Salamon	<a href="mailto:rsalamon@sunrisefl.gov">rsalamon@sunrisefl.gov</a>	954-746-3430
West Park	W. Ajibola Balogun	Abalogun@cityofwestpark.org	954-989-2688
Weston	John Flint	jflint@westonfl.org	954-385-2000
Wilton Manors	Leigh Ann Henderson	lhenderson@wiltonmanors.com	954-390-2122

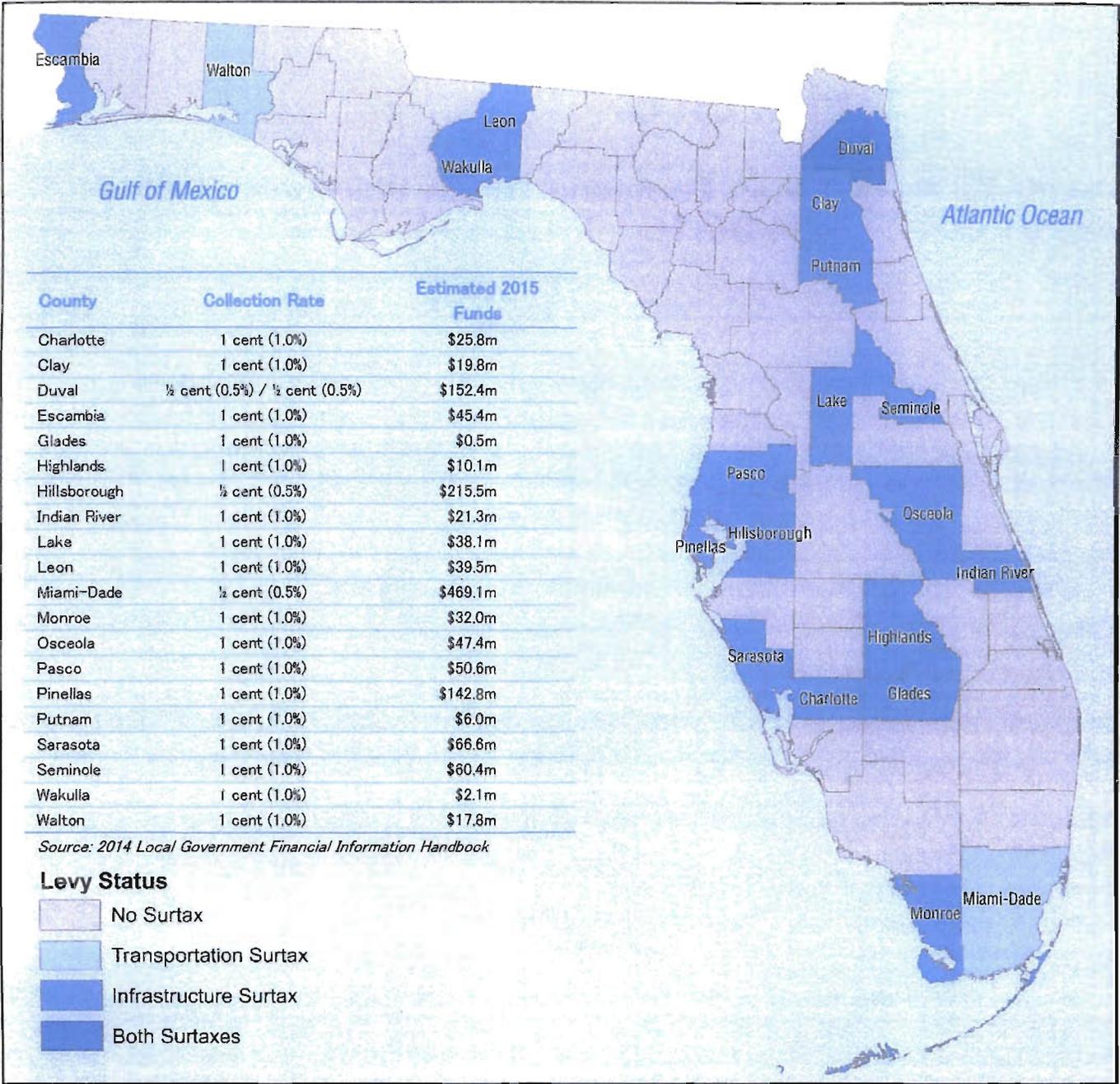
# FACT SHEET

## Discretionary Surtax Options

Funding Transportation Projects within Broward County

	Charter County and Regional Transportation System Surtax	Local Government Infrastructure Surtax
<b>General Information</b>		
<b>Shortened Name:</b>	Transportation Surtax	Infrastructure Surtax
<b>Enabling Legislation:</b>	F.S. Title XIV § 212.055(1)	F.S. Title XIV § 212.055(2)
<b>Collection Rate:</b>	Up to 1.0% (1 cent)	0.5% (1/2 cent) or 1.0% (1 cent)
<b>Sunset Provision:</b>	No State-imposed Limit	
<b>Counties Who Currently Levy:</b> (see map on page 2)	3	18
<b>Eligible Uses of Funds</b>		
<b>Transportation Projects:</b> (e.g. transit, roadways, bridges)		
<i>Capital Improvements</i>	✓	✓
<i>Operations and Maintenance</i>	✓	
<b>Other Infrastructure Projects:</b> (e.g. public facilities, affordable housing, emergency vehicles, recreation/conservation land acquisition, energy efficiency loans/grants)		
		✓
<b>Distribution of Funds Collected</b>		
<b>Percent of Funds by Statute:</b>		
<i>Broward County</i>	100%	40%
<i>Municipalities</i>	0%	60% (by formula)
<b>Changeable by Interlocal Agreement:</b>	✓	✓
<b>Estimated Funds Available by Statute (1 cent)</b>		
	<i>(1<sup>st</sup> full year / 10 years) *</i>	<i>(1<sup>st</sup> full year / 10 years) *</i>
<b>Broward County:</b>	\$316 m / \$3.5 b	\$127 m / \$1.4 b
<b>Municipalities:</b>	\$0 / \$0	\$189 m / \$2.1 b

\*First full year of revenues = 2018; assumes 3.2% annual escalation, no change in population-based formula



0 17.5 35 70 105 140 Miles

Broward MPO | December 10, 2015

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### Counties Who Currently Levy Surtaxes Funding Transportation and Infrastructure Projects



For complaints, questions or concerns about civil rights or nondiscrimination; or for special requests under the Americans with Disabilities Act, please contact: Chris Ryan, Public Information Officer / Title VI Coordinator at (954) 876-0036 or ryanc@browardmpo.org

## Illustrative Funding Levels: Infrastructure Surtax

	Distribution %	1st Full Year Estimated Revenues*		10 Year Estimated Revenues**	
		1% (1 Cent)	0.5% (1/2 Cent)	1% (1 Cent)	0.5% (1/2 Cent)
<i>Broward County</i>	40.296%	\$127,351,533	\$63,675,767	\$1,396,922,018	\$698,461,009
Coconut Creek	1.815%	\$5,736,262	\$2,868,131	\$62,921,196	\$31,460,598
Cooper City	1.084%	\$3,426,952	\$1,713,476	\$37,590,318	\$18,795,159
Coral Springs	4.151%	\$13,118,007	\$6,559,004	\$143,891,734	\$71,945,867
Dania Beach	1.020%	\$3,224,522	\$1,612,261	\$35,369,857	\$17,684,929
Davie	3.159%	\$9,982,223	\$4,991,112	\$109,495,245	\$54,747,622
Deerfield Beach	2.559%	\$8,088,765	\$4,044,383	\$88,725,860	\$44,362,930
Fort Lauderdale	5.731%	\$18,112,055	\$9,056,027	\$198,671,562	\$99,335,781
Hallandale Beach	1.296%	\$4,094,619	\$2,047,309	\$44,913,972	\$22,456,986
Hillsboro Beach	0.064%	\$201,046	\$100,523	\$2,205,277	\$1,102,639
Hollywood	4.857%	\$15,351,483	\$7,675,742	\$168,390,788	\$84,195,394
Lauderdale-By-The-Sea	0.207%	\$654,333	\$327,167	\$7,177,396	\$3,588,698
Lauderdale Lakes	1.125%	\$3,553,981	\$1,776,991	\$38,983,705	\$19,491,853
Lauderhill	2.259%	\$7,140,812	\$3,570,406	\$78,327,735	\$39,163,868
Lazy Lake	0.001%	\$2,667	\$1,334	\$29,259	\$14,629
Lighthouse Point	0.351%	\$1,109,327	\$554,663	\$12,168,234	\$6,084,117
Margate	1.864%	\$5,892,193	\$2,946,097	\$64,631,608	\$32,315,804
Miramar	4.273%	\$13,504,635	\$6,752,318	\$148,132,666	\$74,066,333
North Lauderdale	1.428%	\$4,512,816	\$2,256,408	\$49,501,188	\$24,750,594
Oakland Park	1.428%	\$4,511,640	\$2,255,820	\$49,488,292	\$24,744,146
Parkland	0.863%	\$2,727,826	\$1,363,913	\$29,921,594	\$14,960,797
Pembroke Park	0.209%	\$661,371	\$330,686	\$7,254,598	\$3,627,299
Pembroke Pines	5.233%	\$16,538,243	\$8,269,122	\$181,408,387	\$90,704,193
Plantation	2.885%	\$9,118,633	\$4,559,317	\$100,022,508	\$50,011,254
Pompano Beach	3.478%	\$10,993,426	\$5,496,713	\$120,587,151	\$60,293,576
Sea Ranch Lakes	0.023%	\$71,779	\$35,890	\$787,347	\$393,673
Southwest Ranches	0.250%	\$788,824	\$394,412	\$8,652,630	\$4,326,315
Sunrise	2.925%	\$9,245,448	\$4,622,724	\$101,413,538	\$50,706,769
Tamarac	2.062%	\$6,517,729	\$3,258,864	\$71,493,122	\$35,746,561
West Park	0.482%	\$1,523,684	\$761,842	\$16,713,329	\$8,356,665
Weston	2.216%	\$7,004,826	\$3,502,413	\$76,836,103	\$38,418,052
Wilton Manors	0.405%	\$1,278,696	\$639,348	\$14,026,048	\$7,013,024
<b>Countywide Total</b>	<b>100%</b>	<b>\$316,040,359</b>	<b>\$158,020,180</b>	<b>\$3,466,654,266</b>	<b>\$1,733,327,133</b>

\* 1st Full Year of Revenue = 2018

\*\* 10-Year Revenue Estimate = 2017-2026 (2017 is partial year)

Assumes 3.2% revenue escalation based on 20-year history

Assumes maximum 3% State administrative take-down

