



Office of
**INDIAN RIVER COUNTY
ATTORNEY**

Dylan Reingold, County Attorney
William K. DeBral, Deputy County Attorney
Susan J. Prado, Assistant County Attorney

MEMORANDUM

TO: Board of County Commissioners
FROM: Dylan Reingold, County Attorney
DATE: April 11, 2023
SUBJECT: Use of Optional Sales Tax for Beach Renourishment Projects

BACKGROUND.

On November 8, 2016, the electors of Indian River County approved the extension of the one-cent sales surtax to be used to finance, plan and construct infrastructure including roads, bridges, jail expansion, libraries, fire/paramedic stations, stormwater improvements, recreation facilities, county administration buildings, closure of landfills, and any other county and municipality infrastructure projects allowed by law. Due to the costly nature of beach and dune renourishment projects, County staff is interested in having the option to utilize some of these funds for beach and dune renourishment projects.

Section 212.055(2), Florida Statutes, authorizes local governments to use the discretionary sales surtax for a number of purposes, which include construction of infrastructure. Infrastructure is defined under section 212.055(2), Florida Statutes, as “[a]ny fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service”. Furthermore section 212.055(2), Florida Statutes states that “[f]or purposes of this sub-subparagraph, the term “public facilities” means facilities as defined in section 163.3164(39), section 163.3221(13), or section 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.” Professional County staff designs and has designed County beach and dune construction projects to have a life expectancy of 5 or more years. The County Attorney’s Office believes that the use of optional sales tax for beach and dune renourishment projects is acceptable under Florida law. Thus, County staff and the County Attorney’s Office believe that it would be useful to have this funding source available as an option for beach and dune renourishment projects. The County Attorney’s Office recommends that the Indian River County Board of County Commissioners approve the attached resolution authorizing the use of optional sales tax funds for beach and dune renourishment projects.

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FUNDING.

Any requests for utilizing optional sales tax funds for upcoming beach and dune restoration projects will be brought before the Board for approval.

RECOMMENDATION.

The County Attorney's Office recommends that the Indian River County Board of County Commissioners approve the resolution authorizing the use of optional sales tax funds for beach and dune renourishment projects.

ATTACHMENT(S).

Draft Resolution