

**RESOLUTION NO. 2023-\_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA ELECTING TO USE OPTIONAL SALES TAX REVENUE FOR BEACH AND DUNE CONSTRUCTION IN SECTOR 3 AND SECTOR 5.**

**WHEREAS**, 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; and

**WHEREAS**, 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; and

**WHEREAS**, 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”; and

**WHEREAS**, section 212.055(2), Florida Statutes states that “[f]or purposes of this sub-paragraph, the term “public facilities” means facilities as defined in s. 163.3164(39), s. 163.3221(13), or s. 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”; and

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**WHEREAS**, Section 102(9) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as Amended defines a *public facility*, and Title 44 of the Code of Federal Regulations (CFR), Section 206.201(c) further defines a *facility* as “an improved and maintained natural feature”; and

**WHEREAS**, the standard Perpetual Beach Management and Assessment Easements executed by property owners allow for *inter alia*, the construction of “a public beach and dune system”; and

**WHEREAS**, the 2019 Beach Preservation Plan Update notes that several of the beach sectors are “critically eroded areas” within Indian River County; and

**WHEREAS**, the County’s beach and dune construction projects are designed to have a life expectancy of 5 or more years; and

**WHEREAS**, the Indian River County Board of County Commissioners desires to utilize optional sales tax funds per section 212.055(2), Florida Statutes to construct the public beach and dune system, a public facility designed with a life expectancy of 5 or more years.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY:**

1. The Indian River County Board of County Commissioners authorizes the use of optional sales tax funds to construct the public beach and dune system, a public facility designed with a life expectancy of 5 or more years.

The Resolution was moved for adoption by Commissioner \_\_\_\_\_, and the motion was seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Chairman Joseph H. Earman	_____
Vice-Chairman Susan Adams	_____
Commissioner Joseph E. Flescher	_____
Commissioner Deryl Loar	_____
Commissioner Laura Moss	_____

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The Chairman thereupon declared the Resolution duly passed and adopted this \_\_\_\_ day of \_\_\_\_\_, 2023.

BOARD OF COUNTY COMMISSIONERS  
INDIAN RIVER COUNTY, FLORIDA

By: \_\_\_\_\_  
Joseph H. Earman, Chairman

ATTEST: Jeffrey R. Smith, Clerk of  
Circuit Court and Comptroller

By: \_\_\_\_\_  
Deputy Clerk

Approved as to form and legal sufficiency:

By: \_\_\_\_\_  
Dylan Reingold, County Attorney