

RESOLUTION NO. 2024-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, TO CALL FOR A REFERENDUM TO BE PLACED ON THE BALLOT OF THE GENERAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, TO DETERMINE IF THE ELECTORS OF INDIAN RIVER COUNTY, FLORIDA AUTHORIZE AMENDING CHAPTER 210 (TOURIST DEVELOPMENT TAX) OF THE CODE OF INDIAN RIVER COUNTY, FLORIDA, IN ORDER TO IMPOSE AN ADDITIONAL ONE PER CENT (1%) TOURIST DEVELOPMENT TAX (THE 5TH CENT); PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR THE REFERENDUM ELECTION PROCEDURE; AND PROVIDING FOR THE SUBSTANCE OF THE MEASURE AND THE BALLOT TITLE AND SUMMARY

WHEREAS, Indian River County currently imposes four per cent of tourist development taxes on the renting, leasing or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less, per section 125.0104, Florida Statutes; and

WHEREAS, pursuant to section 125.0104(3)(n), Florida Statutes, Indian River County is authorized to impose an additional one per cent (1%) of tourist development taxes; and

WHEREAS, pursuant to section 125.0104(6), Florida Statutes, an ordinance increasing tourist development taxes may not take effect until the ordinance levying and imposing the tax has been approved in a referendum held at a general election; and

WHEREAS, the Board of County Commissioners wishes to impose an additional one per cent (1%) of tourist development tax in order to provide additional funding for beach renourishment purposes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA THAT:

1. A referendum is hereby called pursuant to section 125.0104(6), Florida Statutes, on the question set forth in this Resolution.
2. The Indian River County Supervisor of Elections is hereby directed to place such question on the ballot of the General Election on November 5, 2024, at which point electors within the County may vote to authorize the Board of County Commissioners to impose an additional cent of tourist development tax.
3. In accordance with section 100.342, Florida Statutes, the Board of County Commissioners are hereby authorized and directed to place a notice of the referendum election in a newspaper of general circulation published in Indian River County, or publication on the county's website as provided in section 50.0311 or the supervisor's website, as applicable. The publication shall be made at least 30 days prior to the referendum election and shall be made 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. The notice of referendum shall be substantially in the form provided in the attached Exhibit "A".
4. Pursuant to section 125.0104, Florida Statutes, the ballots to be used in the referendum election shall be substantially in the following form:

RESOLUTION NO. 2024-_____

**Indian River County
Tourist Development Tax for Beach Renourishment**

Shall the Board of County Commissioners be authorized to amend Chapter 210 (Tourist Development Tax) of the Indian River County Code in order to impose an additional one per cent (1%) of tourist development tax on the renting, leasing or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less for the express purpose of funding beach renourishment projects.

 FOR the Tourist Development Tax
 AGAINST the Tourist Development Tax

The resolution was moved to adoption by Commissioner _____ and the motion was seconded by Commissioner _____, and, upon being put to a vote, the vote was as follows:

Chairman Susan Adams _____

Vice Chairman Joseph E. Flescher _____

Commissioner Joseph H. Earman _____

Commissioner Deryl Loar _____

Commissioner Laura Moss _____

The Chairman thereupon declared the Resolution duly passed and adopted this ____th day of July, 2024.

Attest: Ryan L. Butler, Clerk of
Court and Comptroller

INDIAN RIVER COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

By _____
Deputy Clerk

By _____
Susan Adams, Chairman

Approved as to form and legal sufficiency:



William K. DeBral

County Attorney

EXHIBIT "A"

**NOTICE OF REFERENDUM PURSUANT TO FLORIDA STATUTE 125.0104,
REQUIRING A PROPOSED INCREASE OF THE TOURIST DEVELOPMENT TAX
BE PLACED ON THE UPCOMING GENERAL ELECTION ON NOVEMBER 5, 2024
IN INDIAN RIVER COUNTY, FLORIDA.**

NOTICE IS HEREBY GIVEN that a referendum will be held on November 5, 2024 in Indian River County, Florida, to consider authorizing the Board of County Commissioners to amend Chapter 210 (Tourist Development Tax) of the code of Indian River County, Florida in order to impose an additional one per cent (1%) of tourist development taxes; all as more specifically described and provided in a resolution of the Board of County Commissioners of Indian River County, Florida, adopted July 2, 2024, entitled:

**A RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, TO
CALL FOR A REFERENDUM TO BE PLACED ON THE BALLOT
OF THE GENERAL ELECTION TO BE HELD ON NOVEMBER 5,
2024, TO DETERMINE IF THE ELECTORS OF INDIAN RIVER
COUNTY, FLORIDA AUTHORIZE AMENDING CHAPTER 210
(TOURIST DEVELOPMENT TAX) OF THE CODE OF INDIAN
RIVER COUNTY, FLORIDA, IN ORDER TO IMPOSE AN
ADDITIONAL ONE PER CENT (1%) TOURIST DEVELOPMENT
TAX (THE 5TH CENT); PROVIDING FOR NOTICE OF THE
REFERENDUM ELECTION; PROVIDING FOR THE
REFERENDUM ELECTION PROCEDURE; AND PROVIDING
FOR THE SUBSTANCE OF THE MEASURE AND THE BALLOT
TITLE AND SUMMARY**

The resolution may be inspected by the public during regular business hours (8:30 a.m. to 5:00 p.m., Monday through Friday) at the Office of the Clerk to the Board of County Commissioners located on the second floor of Building A of the County Administrative Complex, 1801 27th Street, Vero Beach, Florida; or alternatively at www.indianriver.gov.

All qualified electors residing within the County shall be entitled, qualified, and permitted to vote at the referendum, which will be held during the General Election on November 5, 2024. The polls will be open at the voting places on the date of the referendum, and absentee voting and early voting will be available for the referendum.