

RESOLUTION NO. 2010 - 089

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA

RE: SARASOTA COUNTY CITIZEN TAX OVERSIGHT COMMITTEE

WHEREAS, pursuant to Section 212.055(2), Florida Statutes, the governing authority in each county is authorized to levy a discretionary sales surtax of one per cent (1%) ("Sales Tax"), subject to approval by a majority of the electors of the county voting in a special referendum election on the Sales Tax ("Referendum"); and

WHEREAS, pursuant to Section 212.055(2), Florida Statutes, the levy of the Sales Tax shall be pursuant to an ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county voting in the Referendum; and

WHEREAS, on July 22, 1997, the Board of County Commissioners of Sarasota County, Florida (the "Board") adopted Ordinance No. 97-083, which, subject to the Referendum, provided for the continuation of the Sales Tax originally approved by the voters on June 27, 1989; and

WHEREAS, on November 4, 1997, at the Referendum, the voters approved the adoption of Ordinance No. 97-083 continuing the levy of the Sales Tax for an additional ten (10) years, commencing September 1, 1999 ("Sales Tax II"); and

WHEREAS, Section 6 of Ordinance No. 97-083 provided that within ninety (90) days of approval of the Sales Tax II Referendum, each local governing body would establish a Citizen Tax Oversight Committee (the "Committee), which would conduct an annual review of the expenditures made by the respective local governing body from the Sales Tax II proceeds and review any changes made by the local governing body to the infrastructure projects or to the allocation of Sales Tax II proceeds for the sole purpose of ensuring that all procedural requirements had been followed; and

WHEREAS, pursuant to Section 6 of Ordinance No. 97-083, organization and procedures for the Committee were established by Resolution No. 97-263, subsequently repealed and replaced by Resolution No. 98-023; and

WHEREAS, on November 6, 2007, at a Referendum, the voters approved the adoption of Ordinance No. 2007-087 that continued the levy of the Sales Tax for a period commencing September 1, 2009 through December 31, 2024; and

WHEREAS, Ordinance No. 2007-087 further provided for the continuation of the Committee with the same duties and responsibilities; and

WHEREAS, it is necessary to update Resolution No. 98-023 to remove obsolete references and to address revisions to procedural requirements such as annual reporting and attendance requirements.

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Sarasota County, Florida, in public meeting assembled, that:

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1. Purpose.

The purpose of the Sarasota County Citizen Tax Oversight Committee (the "Committee") is to ensure that the Board of County Commissioners follows the procedural requirements for changing Sales Tax projects and for reallocating the Sales Tax proceeds among the projects.

2. Composition and Qualifications.

- a) The Committee shall be comprised of nine (9) individuals residing in unincorporated Sarasota County, who shall serve staggered terms commencing September 1, 1999.
- b) One (1) Committee member shall be appointed from each district by the Commissioner residing in that district. Four (4) at-large Committee members shall be appointed by majority vote of the Board.
- c) Candidates for the Committee shall be sought through advertisements in area newspapers.
- d) Members of the Committee must be residents of unincorporated Sarasota County throughout their term on the Committee.
- e) Members of the Committee will not be full-time employees of Sarasota County or private individuals or employees of private firms under contract with the County.

3. Procedures.

- a) The Committee shall select a Chairperson and a Vice-Chairperson from among its members and establish frequency of their meetings, taking into consideration the deadlines under which the County must operate.
- b) A simple majority of the Committee shall constitute a quorum.
- c) The Committee shall meet at such times and places as the Chairperson of the Committee deems appropriate in order to fulfill the duties of the Committee.
- d) The County Office of Financial Planning shall provide to the Committee in a timely manner the necessary documentation and information regarding the Sales Tax projects and allocations of the Sales Tax proceeds.

4. Duties.

The Committee shall act solely in an oversight capacity, without compensation, preparing an annual certification of the expenditures for submittal to the County Commissioners. In its oversight capacity, the Committee shall:

- a) Conduct an annual review of the expenditures made by the Board from the Sales Tax proceeds; and
- b) Review any changes made by the Board to the list of Sales Tax projects or to the allocation of Sales Tax proceeds among the projects.

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5. Term.

- a) The initial term for the four (4) at-large members shall be for a period of two (2) years. The initial term for the remaining five (5) members shall be for a period of four (4) years.
- b) Thereafter, appointments shall be made for a term of four (4) years in the same manner as first appointed or until expiration of the Sales Tax and any continuances thereto, whichever shall first occur.

6. Vacancies.

Vacancies on the Committee shall be filled for the remainder of the term in the same manner as the vacating member was appointed.

7. Removal.

Any member of the Committee who fails to attend at least fifty percent (50%) of Committee meetings in a calendar year is subject to removal by the Board.

8. Conflict of Interest.

Applicants for the Committee and appointed Committee members must be free from actual or potential conflict of interest which would prevent them from conducting an unbiased review. If there is an actual or potential conflict of interest, the Committee members must immediately notify the Chairperson and withdraw from consideration of any projects in conflict.

9. This resolution supersedes Resolution No. 98-023.

PASSED AND DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, THIS 25th DAY OF May 2010.

**BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA**

By: _____

Chair

**KAREN E. RUSHING, Clerk of Circuit
Court and Ex-Officio Clerk of the Board
of County Commissioners of Sarasota
County, Florida**

By: _____

Deputy Clerk

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