



SARASOTA COUNTY
"Dedicated to Quality Service"

CITY MANAGER'S OFFICE

MAR 23 2020

CITY OF NORTH PORT

March 18, 2020

Mr. Peter D. Lear, CPA, CGMA
City Manager
City of North Port
4970 City Hall Boulevard,
North Port, FL 34286

Subject: ***Local Option Gas Tax Revenue Distribution***

Dear Mr. Lear:

Sarasota County currently levies a 6-cent per gallon local option gas tax, implemented by Sarasota County Ordinance No. 86-65, as amended by Ordinance 2011-069, reauthorized by Ordinance 2016-002, and an additional 5-cent per gallon local option gas tax, implemented by Sarasota County Ordinance No. 2000-029, as authorized by Florida Statute 336.025. Florida Statutes provide that the County may establish, by Interlocal Agreement with the municipality or municipalities located therein representing a majority of the incorporated area population within the County, a distribution formula for dividing the proceeds of the tax among the County and all eligible municipalities within, based on population figures to be reviewed annually.

Sarasota County is requesting that the draft Interlocal Agreements be included on the April 28, 2020, City of North Port Commission agenda for approval by the City Commission and for the Mayor's signature. Originals for signature will be provided prior to the City Commission meeting.

Once the City Commission approves and the Mayor signs the Interlocal Agreements, the Interlocal Agreements will then be presented to the Sarasota Board of County Commissioners for approval on July 7, 2020. After the Chair signs the Interlocal Agreements, the five originals will subsequently be filed with the State Department of Revenue by October 1, 2020, as required. A fully executed original of the Interlocal Agreements will be provided to your office upon completion.

Thank you for your expediency in this matter.

Sincerely,

Jonathan R. Lewis, ICMA – CM
County Administrator

Enclosures

cc: Patsy C. Adkins, City Clerk, MMC, City of North Port
Steve Botelho, Deputy County Administrator
Spencer Anderson, P.E., Interim Public Works Director/County Engineer

OFFICE OF THE COUNTY ADMINISTRATOR

1660 Ringling Boulevard, 2nd Floor ■ Sarasota FL 34236 ■ telephone: 941.861.5111 ■ fax: 941.861.5987

**INTERLOCAL AGREEMENT REGARDING
DISTRIBUTION FORMULA FOR ALLOCATION OF
REVENUE FROM LOCAL OPTION FUEL TAX LEVIED
PURSUANT TO SECTION 336.025(1)(a), FLORIDA
STATUTES, AMONG SARASOTA COUNTY AND
MUNICIPALITIES WITHIN SARASOTA COUNTY**

THIS INTERLOCAL AGREEMENT, by and between the CITY of Sarasota and the CITY of North Port, both municipal corporations of the State of Florida, hereinafter referred to as “MUNICIPALITIES” and the COUNTY OF SARASOTA, a political subdivision of the State of Florida, hereinafter referred to as the “COUNTY”, is entered into this ____ day of _____ 2020.

WITNESSETH:

WHEREAS, the State Legislature by Section 336.025(1)(a), Florida Statutes, granted to the COUNTY authority which permits a local option fuel tax of 1-cent to 6-cents to be levied upon every gallon of motor fuel and diesel fuel sold in the COUNTY and taxed under the provisions of part I or part II of Chapter 206, Florida Statutes; and

WHEREAS, pursuant to Section 336.025(3)(a), Florida Statutes, the Board of County Commissioners adopted Ordinance No. 86-65, as amended by Ordinance 2011-069 and continued by Ordinance 2016-002, codified as Section 114-32 of the Sarasota County Code, which levies a six-cent local option gas tax on every gallon of motor fuel sold in Sarasota County; and

WHEREAS, Section 336.025(3)(a)1, Florida Statutes, provides that the County may establish, by Interlocal Agreement with one or more municipalities located therein representing a majority of the incorporated area population within the COUNTY, a distribution formula for dividing the proceeds of the tax among the COUNTY and all eligible municipalities within; and

WHEREAS, said distribution formula shall be reviewed annually to be consistent with current population figures; and

WHEREAS, the MUNICIPALITIES representing more than fifty percent (50%) of the incorporated population, and the COUNTY agree that the optional tax is in the best interest of all the citizens of Sarasota County and will continue to provide revenue to said governing bodies, as well as to the City of Venice and the Town of Longboat Key, for transportation expenditures.

NOW, THEREFORE, in consideration of these findings, the parties hereby covenant and agree as follows:

- 1) Allocation of said revenue shall be based upon and be proportional to those official April 2019 population figures provided by the University of Florida, Bureau of Economic Business Research, which produce a proportionate distribution as follows:

<u>JURISDICTION</u>	<u>PERCENT</u>
Unincorporated Sarasota County	62.8763%
City of North Port	17.2780%
City of Sarasota	13.2994%
City of Venice	5.4695%
<u>Town of Longboat Key</u>	<u>1.0768%</u>
TOTAL	100.0000%

- 2) Said distribution formula shall be effective September 1, 2020.
- 3) This agreement supersedes all previous interlocal agreements for distribution of Local Option Fuel Tax Revenue levied pursuant to Section 336.025(1)(a), Florida Statutes.
- 4) This agreement shall take effect September 1, 2020.

IN WITNESS WHEREOF, the MUNICIPALITIES and the COUNTY have hereto set their hands and seals on the days and year indicated below.

CITY OF SARASOTA, FLORIDA

By: _____
Mayor
Sarasota City Commission
Sarasota, Florida

Dated: _____

ATTEST:

City Auditor and Clerk

Approved as to form and correctness:

Robert M. Fournier, City Attorney

CITY OF NORTH PORT, FLORIDA

By: _____
Mayor
North Port City Commission
North Port, Florida

Dated: _____

ATTEST:

City Clerk, City of North Port

Approved as to form and correctness:

Amber L. Slayton, City Attorney

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

By: _____
CHAIR

Dated: _____

ATTEST:
KAREN E. RUSHING, Clerk of the Circuit Court
And Ex-Officio Clerk of the Board
of County Commissioners
Sarasota County, Florida

BY: _____
Deputy Clerk

Approved as to form and correctness:

Frederick J. Elbrecht, County Attorney

**INTERLOCAL AGREEMENT REGARDING
DISTRIBUTION FORMULA FOR ALLOCATION OF
REVENUE FROM LOCAL OPTION FUEL TAX LEVIED
PURSUANT TO SECTION 336.025(1)(b), FLORIDA
STATUTES, AMONG SARASOTA COUNTY AND
MUNICIPALITIES WITHIN SARASOTA COUNTY**

THIS INTERLOCAL AGREEMENT, by and between the CITY of Sarasota and the CITY of North Port, both municipal corporations of the State of Florida, hereinafter referred to as “MUNICIPALITIES” and the COUNTY OF SARASOTA, a political subdivision of the State of Florida, hereinafter referred to as the “COUNTY”, is entered into this _____ day of _____ 2020.

WITNESSETH:

WHEREAS, the State Legislature by Section 336.025(1)(b), Florida Statutes, granted to the COUNTY authority to levy a local option gas tax of 1-cent to 5-cents to be levied upon every gallon of motor fuel sold in the COUNTY and taxed under the provisions of Chapter 206, F.S.; and

WHEREAS, pursuant to Section 336.025(1)(b), Florida Statutes, the Board of County Commissioners adopted Ordinance No. 2000-029, as amended by Ordinance No. 2005-025, codified as Section 114-34 of the Sarasota County Code, which levies a five-cent local option gas tax on every gallon of motor fuel sold in Sarasota County; and

WHEREAS, Section 336.025(1)(b)2., Florida Statutes, provides that the COUNTY may establish a distribution formula for the tax revenues by interlocal agreement with one or more municipalities located therein representing a majority of the incorporated area population with the COUNTY, and

WHEREAS, said distribution formula shall be reviewed annually to be consistent with current population figures; and

WHEREAS, the MUNICIPALITIES, whose combined population comprises more than fifty percent (50%) of the incorporated population, and the COUNTY agree that implementation of the Section 336.025(1)(b), F.S., local option fuel tax is in the best interest of all the citizens of Sarasota County and will provide revenue for certain transportation expenditures, as defined by Florida Statutes, to said governing bodies, as well as to the City of Venice and the Town of Longboat Key.

NOW, THEREFORE, in consideration of these findings, the parties hereby covenant and agree as follows:

- 1) Allocation of said revenue shall be based upon and be proportional to those official April 2019, population figures provided by the University of Florida, Bureau of Economic Business Research, which produce a proportionate distribution as follows:

<u>JURISDICTION</u>	<u>PERCENT</u>
Unincorporated Sarasota County	62.8763%
City of North Port	17.2780%
City of Sarasota	13.2994%
City of Venice	5.4695%
<u>Town of Longboat Key</u>	<u>1.0768%</u>
TOTAL	100.0000%

- 2) The local option Fuel tax moneys shall only be used by each governing body for those purposes authorized by Section 336.025 (1)(b), F.S. and Section 114-34 of the Sarasota County Code, as each may be amended from time to time.
- 3) Said distribution formula shall be effective September 1, 2020.
- 4) This agreement supersedes all previous interlocal agreements for distribution of Local Option Fuel Tax Revenue levied pursuant to Section 336.025(1)(b), Florida Statutes.
- 5) This agreement shall take effect September 1, 2020.

IN WITNESS WHEREOF, the MUNICIPALITIES and the COUNTY have hereto set their hands and seals on the days and year indicated below.

CITY OF SARASOTA, FLORIDA

By: _____
Mayor
Sarasota City Commission
Sarasota, Florida

Dated: _____

ATTEST:

City Auditor and Clerk, City of Sarasota

Approved as to form and correctness:

Robert M. Fournier, City Attorney

CITY OF NORTH PORT, FLORIDA

By: _____
Mayor
North Port City Commission
North Port, Florida

Dated: _____

ATTEST:

City Clerk, City of North Port

Approved as to form and correctness:

Amber L. Slayton, City Attorney

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

By: _____
CHAIR

Dated: _____

ATTEST:
KAREN E. RUSHING, Clerk of the Circuit Court
And Ex-Officio Clerk of the Board
of County Commissioners
Sarasota County, Florida

By: _____
DEPUTY CLERK

Approved as to form and correctness:

Frederick J. Elbrecht, County Attorney