



SARASOTA COUNTY
"Dedicated to Quality Service"

CITY MANAGER'S OFFICE

JUL 20 2018

CITY OF NORTH PORT

July 17, 2018

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

Subject: ***Local Option Fuel Tax Distribution***

Dear Mr. Lear:

For your information, attached is a copy of the letter Sarasota County sent to the Department of Revenue. This letter shows the percent of revenue your municipality will receive from the Local Option Fuel Tax. As the letter states, the distribution of rate is based on official population figures. Also attached are copies of the fully executed five and six cent Local Option Fuel Tax Distribution Interlocal Agreements that were sent along with the letter.

Should you require additional information, please contact me.

Sincerely,



Jonathan R. Lewis, ICMA-CM
County Administrator

Attachment

cc: Stephen E. DeMarsh, County Attorney
Steve Botelho, Deputy County Administrator and Chief Financial Planning Officer
Brad Johnson, Assistant County Administrator
Spencer Anderson, P.E., Director Public Works/County Engineer

OFFICE OF THE COUNTY ADMINISTRATOR

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



SARASOTA COUNTY

"Dedicated to Quality Service"

July 16, 2018

Ms. Kimberly Roland, Tax Law Specialist
Revenue Accounting Sub-process
Florida Department of Revenue
P.O. Box 6609
Tallahassee, FL 32314-6609

Subject: Local Option Fuel Tax

Dear Ms. Roland:

This letter is to inform you of Sarasota County's intentions to continue to levy the Local Option Fuel Tax pursuant to the provisions of Section 336.025(1)(a) and 336.025(1)(b), Florida Statutes and implemented by Ordinance No. 86-65, as amended by Ordinance Nos. 2000-029, 2011-069, and 2016-002 respectively.

Pursuant to the provisions of Section 336.025, Florida Statutes, the Sarasota Board of County Commissioners, at its July 10, 2018, meeting, adopted the annual interlocal agreements (certified copies attached) for the distribution of motor fuel tax revenue based on official 2017 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	63.4961%
City of North Port	16.4995%
City of Sarasota	13.4167%
City of Venice	5.4771%
<u>Town of Longboat Key</u>	<u>1.1106%</u>
TOTAL	100.0000%

Therefore, this information package contains all recorded documents requested for notification prior to October 1, 2018. Should you require any additional information, please contact me.

Sincerely,

Spencer Anderson, P.E.
Director, Public Works

cc: Sarasota County Commission
Jonathan Lewis, County Administrator
Steve Botelho, Deputy County Administrator
Brad Johnson, Assistant County Administrator

**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**

BCC APPROVED 7/10/18

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 10th day of July 2018.

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 2017 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	63.4961%
City of North Port	16.4995%
City of Sarasota	13.4167%
City of Venice	5.4771%
<u>Town of Longboat Key</u>	<u>1.1106%</u>
TOTAL	100.0000%

- 2) Said distribution formula shall be effective September 1, 2018.
- 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, 2018.

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: *Jay Alpert*
Mayor
Sarasota City Commission
Sarasota, Florida

Dated: *May 23, 2018*

ATTEST:

[Signature]
City Auditor and Clerk

Approved as to form and correctness:

[Signature]
Robert M. Fournier, City Attorney

CITY OF NORTH PORT, FLORIDA

By: *[Signature]*
Mayor
North Port City Commission
North Port, Florida

Dated: *4/24/18*

ATTEST:

[Signature]
City Clerk, City of North Port

Approved as to form and correctness:

[Signature]
Amber L. Slayton, City Attorney

BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA

By: [Signature]
CHAIR

Dated: July 10, 2012

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

BY: [Signature]
Deputy Clerk

Approved as to form and correctness:

[Signature]
Stephen E. DeMarsh, County Attorney *KRS*

**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 10th day of July 2018.

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 2017, 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	63.4961%
City of North Port	16.4995%
City of Sarasota	13.4167%
City of Venice	5.4771%
<u>Town of Longboat Key</u>	<u>1.1106%</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, 2018.
- 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, 2018.

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: *Lu Albert*
 Mayor
 Sarasota City Commission
 Sarasota, Florida

Dated: *May 23, 2018*

ATTEST:

Paula M. Wood
 City Auditor and Clerk, City of Sarasota

Approved as to form and correctness:

Robert M. Fournier
 Robert M. Fournier, City Attorney

CITY OF NORTH PORT, FLORIDA

By: *[Signature]*
 Mayor
 North Port City Commission
 North Port, Florida

Dated: *4/24/18*

ATTEST:

Patsy C. Adkins
 City Clerk, City of North Port

Approved as to form and correctness:

Amber L. Slayton
 Amber L. Slayton, City Attorney

BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA

By: *[Signature]*
CHAIR

Dated: July 10, 2018

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

By: *[Signature]*
DEPTY CLERK

Approved as to form and correctness:

[Signature]
Stephen E. DeMarsh, County Attorney *KRS*