



City of North Port

ORDINANCE NO. 2023-11

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, RELATING TO THE CITIZEN TAX OVERSIGHT COMMITTEE; REPEALING RESOLUTION NO. 97-R-14; AMENDING THE CODE OF THE CITY OF NORTH PORT, FLORIDA, CHAPTER 4 – BOARDS AND COMMITTEES TO CREATE ARTICLE V - CITIZEN TAX OVERSIGHT COMMITTEE; PROVIDING FOR FINDINGS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes Section 212.055(2) authorizes the Board of County Commissioners of Sarasota County to levy by ordinance a local government infrastructure sales tax (“Sales Tax”) of one percent (1%) throughout Sarasota County, subject to referendum approval, to finance, plan, and construct infrastructure in order to acquire land for public recreation, conservation or protection of natural resources and to allocate sales tax proceeds to a trust; and

WHEREAS, on June 27, 1989, Sarasota County voters voted to approve the initial levy of sales tax throughout Sarasota County, commencing September 1, 1989 for a period of ten years, and Sarasota County adopted Ordinance No. 89-40 creating the Sales Tax; and

WHEREAS, on November 4, 1997, Sarasota County voters voted to continue the Sales Tax for a period of ten years, commencing September 1, 1999, and Sarasota County adopted Ordinance No. 97-083 continuing the Sales Tax; and

WHEREAS, on November 6, 2007, Sarasota County voters voted to continue the Sales Tax from September 1, 2009 through December 31, 2024, and Sarasota County adopted Ordinance No. 2007-087 continuing the Sales Tax; and

WHEREAS, on November 8, 2022, Sarasota County voters voted to continue the Sales Tax from January 1, 2025 through December 31, 2039, and Sarasota County adopted Ordinance No. 2022-001 continuing the Sales Tax; and

WHEREAS, Sarasota County collects the Sales Tax and distributes it to the local governments within the county pursuant to Florida Statutes Section 218.62, Sarasota County Code of Ordinances Section 114-4(4), and Contract No. C89-370, *Interlocal Agreement Concerning Distribution of the Local Government Infrastructure Surtax*; and

WHEREAS, Sarasota County Code of Ordinances Sections 114-2(f), 114-3(6), and 114-4(6) require that each local governing body establish a Citizen Tax Oversight Committee to review the expenditure of the Sales Tax; and

WHEREAS, City of North Port Resolution No. 97-R-14 established the Citizen Tax Oversight Committee; and

WHEREAS, the City Commission finds that clarification of membership, meetings, and powers and duties of the Citizen Tax Oversight Committee is necessary for efficient and effective board function; and

WHEREAS, standing advisory boards are governed by Chapter 4 of the Code of the City of North Port, Florida; and

WHEREAS, the City Commission finds that these amendments serve the public health, safety, and welfare of the citizens of the City of North Port, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1 – FINDINGS

1.01 The above recitals are true and correct and are incorporated in this ordinance by reference.

SECTION 2 – REPEAL

2.01 City of North Port Resolution No. 97-R-14 is repealed in its entirety.

2.02 As of the effective date of this ordinance, Chapter 4, Article V of the Code of the City of North Port, Florida will govern the Citizen Tax Oversight Committee.

SECTION 3 – ADOPTION

3.01 Chapter 4 of the Code of the City of North Port, Florida is hereby amended as follows:

“Chapter 4 – BOARDS AND COMMITTEES

. . .

ARTICLE V. – CITIZEN TAX OVERSIGHT COMMITTEE

Sec. 4-133. – Establishment.

- (a) Sarasota County Code of Ordinances Sections 114-2 through 114-4 require each municipality to establish a citizen tax oversight committee. The citizen tax oversight committee was established by Resolution No. 97-R-14 and is hereby continued for the duration of the existence of the one-cent infrastructure sales tax.
- (b) The citizen tax oversight committee shall automatically sunset upon the Sarasota County Supervisor of Elections’ certification of a referendum in which Sarasota County voters vote not to continue the one-cent infrastructure sales tax.

Sec. 4-134. – Membership.

The citizen tax oversight committee shall consist of five regular members and no alternate members.

Sec. 4-135. – Meetings.

The citizen tax oversight committee shall meet at least once per year within a reasonable amount of time after the city’s issuance of the annual report on the status of funds allocated to projects on the infrastructure projects list.

Sec. 4-136. – Power and duties.

The citizen tax oversight committee shall:

- (1) Conduct an annual review of expenditures made by the city commission from the sales tax proceeds to ensure that expenditures have been made in accordance with the city’s infrastructure project list and any changes thereto.
- (2) Review any changes made by the city commission to the infrastructure projects or to the allocation of sales tax proceeds, for the sole purpose of ensuring that all procedural requirements have been followed.
- (3) Provide a written report to the city commission annually, including the committee’s findings as to subsections (1) and (2) above.”

SECTION 4 – CONFLICTS

4.01 In the event of any conflict between the provisions of this ordinance and any other ordinance, in whole or in part, the provisions of this ordinance will prevail to the extent of the conflict.

SECTION 5 – SEVERABILITY

5.01 If a court of competent jurisdiction finds that any section, subsection, sentence, clause, phrase, or provision of this ordinance is for any reason invalid or unconstitutional, that provision will be deemed a separate, distinct, and independent provision and will not affect the validity of the remaining portions of the ordinance.

SECTION 6 – CODIFICATION

6.01 In this ordinance, additions are shown as underlined and deletions as ~~striketrough~~. Any additional codification information and notations appear in *italics*. These editorial notations are not intended to appear in the codified text.

SECTION 7 – EFFECTIVE DATE

7.01 This ordinance takes effect immediately upon adoption.

READ BY TITLE ONLY at first reading by the City Commission of the City of North Port, Florida, in public session on April 11, 2023.

ADOPTED by the City Commission of the City of North Port, Florida, on the second and final reading in public session on April 25, 2023.

CITY OF NORTH PORT, FLORIDA

BARBARA LANGDON
MAYOR

ATTEST

HEATHER FAUST, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

AMBER L. SLAYTON, B.C.S.
CITY ATTORNEY