

ORDINANCE NO. 87-11 _____

AN ORDINANCE OF INDIAN RIVER COUNTY, FLORIDA, LEVYING AND IMPOSING A TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 125.0104, FLORIDA STATUTES; ESTABLISHING THE TOURIST DEVELOPMENT COUNCIL AND PROVIDING FOR MEMBERSHIP AND DUTIES THEREOF; ADOPTING A COUNTY PLAN FOR TOURIST DEVELOPMENT; ESTABLISHING USES FOR TOURIST DEVELOPMENT TAX REVENUES; PROVIDING FOR REFERENDUM APPROVAL OF TOURIST DEVELOPMENT TAX IN TWO SUBCOUNTY TAXING DISTRICTS, ONE TO ENCOMPASS THE CITY OF VERO BEACH, AND THE OTHER TO ENCOMPASS THE REMAINDER OF THE COUNTY; PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, the "Local Option Tourist Development Act", authorizes any County in this State to levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege of 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 or condominium for a term of six months or less; and

WHEREAS, the Board of County Commissioners of Indian River County finds and declares that it is in the best interest of the health, safety and welfare of the citizens and residents of Indian River County to adopt an ordinance levying and imposing a two percent tourist development tax in accordance with Section 125.0104, Florida Statutes; and

WHEREAS, this ordinance shall not take effect until and unless the ordinance levying and imposing the tourist development tax has been approved in a referendum election by a majority of the electors voting in such election;

NOW, THEREFORE, be it ordained by the Board of County Commissioners of Indian River County, Florida, as follows:

SECTION 1.

1. Tourist Development Council.

a. There is hereby established and appointed a County Tourist Development Council consisting of the Chairman of the Board of County Commissioners of Indian River County or another member of the Board of County Commissioners as designated by the Chairman; two elected municipal officers, one of whom shall be from the most populous municipality in the County; three owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations within the County; and three persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations. All members of the Council shall be electors of the County.

b. The members of the Council shall be appointed by the Board of County Commissioners of Indian River County and shall serve for staggered terms of four years. Initially the Board of County Commissioners shall appoint the following members for a term to expire December 31, 1988: one elected municipal official, two owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations within the County; and one person involved in the tourist industry who has demonstrated an interest in tourist development, but who is not an owner or operator of a motel, hotel, recreational vehicle park, or other tourist accommodations. The remaining appointees shall serve for a term which expires December 31, 1990.

c. The Chairman of the Board of County Commissioners of Indian River County or his designee who is

a member of the Board of County Commissioners shall be the Chairman of the Tourist Development Council.

d. The Council shall, from time to time, make recommendations to the Board of County Commissioners for the effective operation of the special projects or for uses of the tourist development tax revenue. The Council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the Board of County Commissioners or its designee. Expenditures which the Council believes to be unauthorized shall be reported to the Board of County Commissioners and to the Department of Revenue. The Board of County Commissioners and the Department of Revenue shall review the findings of the Council and take appropriate administrative or judicial action to ensure compliance with this ordinance and with Section 125.0104, Florida Statutes.

2. Taxing District and Levy.

a. There are hereby created two taxing districts in which the tourist development tax is proposed. One taxing district encompasses the geographical boundaries of the City of Vero Beach. The second taxing district encompasses the remainder of geographical boundaries of Indian River County.

b. There is hereby adopted and imposed a two percent tourist development tax in accordance with Section 125.0104, Florida Statutes, on the exercise within each of the taxing districts herein created of the taxable privilege of 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 months or less.

3. Tourist Development Plan. There are hereby adopted the plans for tourist development for each district

created by the Tourist Development Council with regard to the specific revenues and expenditures for the first twenty-four months following the levy of the tourist development tax. The plans are attached hereto and by this reference are hereby incorporated as if fully set forth herein.

4. Authorized Uses of Revenue.

a. All revenues received pursuant to this ordinance shall be used for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the County or Subcounty special taxing district which approved the ordinance levying and imposing the tax by referendum pursuant to subsection 6. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities;

2. To promote and advertise tourism in the State of Florida and nationally and internationally;

3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as County agencies or by contract with the chambers of commerce or similar associations in the County; or

4. To finance beach improvement, maintenance, renourishment, restoration, and erosion control.

b. The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the County for the purposes set forth in subparagraph (a)1 or up to fifty percent of the revenues to be derived from the tourist development tax may be pledged to secure and liquidate

revenue bonds issued by the County for the purposes set forth in subparagraph (a)4.

5. Construction of Ordinance. In all matters the Indian River County Tourist Development Council shall be governed by compliance with Section 125.0104, Florida Statutes, 1985, as amended by Chapter 86-4, Laws of Florida, and as may be hereafter amended.

6. Referendum Approval. A question shall be placed on the ballot at the March 10, 1987 election to be held in Indian River County for referendum approval by the electors in each of the subcounty taxing districts created herein to be worded substantially as follows:

"Shall there be a Tourist Development Tax of 2% levied pursuant to Section 125.0104, Florida Statutes?

_____ FOR THE TOURIST DEVELOPMENT TAX

_____ AGAINST THE TOURIST DEVELOPMENT TAX"

If a majority of the electors voting on the question in any Subcounty taxing district approves the levy, the ordinance shall be deemed to be in effect in that taxing district on the first day of the next month following the election.

SECTION II.

This ordinance shall be incorporated into the Code of Ordinances of Indian River County and the word "ordinance" may be changed to "section", "article", or other appropriate word and the sections of this ordinance may be renumbered or relettered to accomplish such purposes.

SECTION III.

If any section, or if any sentence, paragraph, phrase, or word of this ordinance is for any reason held to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this ordinance; and it shall be construed to have been the legislative intent to pass the ordinance without such unconstitutional, invalid or inoperative part.

Approved and adopted by the Board of County Commissioners of Indian River County, Florida, on this 27th day of January, 1987.

This ordinance was advertised in the Vero Beach Press-Journal on the 23rd day of December, 1986, for a public hearing to be held on the 27th day of January, 1987, at which time it was moved for adoption by Commissioner Eggert, seconded by Commissioner Bowman, and adopted by the following vote:

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| Chairman Don C. Scurlock, Jr. | <u>Aye</u> |
| Vice Chairman Margaret C. Bowman | <u>Aye</u> |
| Commissioner Richard N. Bird | <u>Aye</u> |
| Commissioner Carolyn K. Eggert | <u>Aye</u> |
| Commissioner Gary C. Wheeler | <u>Aye</u> |

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

ATTEST:

Freda Wright Clerk
by Barbara Bonak, D.C.

Freda Wright
Clerk

By *Don C. Scurlock, Jr.*

Don C. Scurlock, Jr.
Chairman

Acknowledgment by the Department of State of the State of Florida, this 4th day of February, 1987.

Acknowledgment from the Department of State received on this 9th day of February, 1987, at 1:30 a.m./p.m. and filed in the Office of the Clerk of the Board of County Commissioners of Indian River County, Florida.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Bruce Barkett
Assistant County Attorney