

**ORDER OF BUSINESS
BOARD OF COUNTY COMMISSIONERS
BOARD MEETING
PALM BEACH COUNTY, FLORIDA**

SPECIAL MEETING

MAY 10, 2016

**TUESDAY
IMMEDIATELY FOLLOWING 2:00 P.M.
JOINT MEETING W/SCHOOL BOARD**

**PALM BEACH STATE COLLEGE
WATTENBARGER CONF. ROOM (CBP-103)
LAKE WORTH, FL 33461**

- 1. CALL TO ORDER**
 - A. Roll Call

- 2. AGENDA APPROVAL**
 - A. Additions, Deletions, Substitutions
 - B. Adoption

- 3. REGULAR AGENDA (Page 2)**

- 4. ADJOURNMENT (Page 2)**

3. REGULAR AGENDA

A. ADMINISTRATION

1. Staff recommends motion to adopt: an Interlocal Agreement among Palm Beach County, the School Board of Palm Beach County, and the Signatory Municipalities (municipalities representing a majority of incorporated population will bind all) pertaining to the shared distribution and use of the one cent local government infrastructure surtax. **SUMMARY:** On May 3, 2016, the Board approved on first reading an infrastructure surtax plan for one cent, maximum 10 years, creation of an oversight committee to audit spending for compliance with approved projects, and the following allocations: 50% to the School District, 30% to the County, and 20% to the Municipalities. An interlocal agreement establishing a distribution formula that would be inclusive of all proposed partners will need to be approved by the County, the School Board, and the governing bodies of the municipalities representing a majority of the County's population. The interlocal agreement includes a termination clause that requires the Board to approve the surtax ordinance by June 7, 2016, the municipalities representing a majority of the County's municipal population to approve the agreement by June 10, 2016, and the Board, prior to the date of the referendum, not make any substantive changes to the ordinance.

The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions. The surtax applies to the first \$5,000 of any single taxable tangible personal property item. Items such as groceries, baby food, baby formula, and medicines are exempt from sales tax. Levying this surtax will partially shift the funding responsibility to visitors; about 25% of sales tax in Palm Beach County is paid by visitors, as opposed to funding infrastructure backlog through property taxes.

Florida's Department of Revenue (DOR) will distribute the surtax directly to the School District, each Municipality, and the County. Countywide (PFK)

* * * * *

4. ADJOURNMENT

"If a person decides to appeal any decision made by this Commission with respect to any matter considered at this meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."