

RESOLUTION 26-R__

A UNIFORM RESOLUTION OF THE CITY OF PORT ST. LUCIE, FLORIDA, ESTABLISHING THE RATE OF AN INFRASTRUCTURE SURTAX OF A HALF-CENT ON EVERY DOLLAR PURSUANT TO CHAPTER 212, FLORIDA STATUTES; CALLING FOR A REFERENDUM ON THE SURTAX; CALLING UPON THE SUPERVISOR OF ELECTIONS OF ST. LUCIE COUNTY TO PLACE THE BALLOT QUESTION FOR THE HALF-CENT INFRASTRUCTURE SURTAX ON THE 2026 GENERAL ELECTION BALLOT AS MANDATED BY FLORIDA LAW; DIRECTING TRANSMISSION OF THIS RESOLUTION TO ST. LUCIE COUNTY AND THE SUPERVISOR OF ELECTIONS OF ST. LUCIE COUNTY; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 212.055(2), Florida Statutes, authorizes the levy of a local government infrastructure surtax upon transactions occurring within a given county which are taxable under Chapter 212, Florida Statutes (“Infrastructure Surtax”); and

WHEREAS, when levied, the Infrastructure Surtax proceeds would enable the City of Port St. Lucie, Florida (“City”), the City of Fort Pierce, Florida (“Fort Pierce”), St. Lucie Village, and St. Lucie County, Florida (“County”) to finance, construct, reconstruct, maintain, repair and improve public infrastructure, including long term capital maintenance and useful life extension of public infrastructure projects such as new and improved sidewalks near schools, adding and enhancing greenspace, roadway improvements including expansion and major resurfacing, reducing traffic congestion, local flood control and improving water quality, and such other similar uses authorized under Florida law for the use and benefit of the citizens of the respective municipalities and County; and

WHEREAS, these public infrastructure facilities promote the safe, efficient, and uninterrupted provision of numerous general and essential public services provided by the City, Fort Pierce, and the County, including but not limited to roadways, flood control, pedestrian safety and water quality; and

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WHEREAS, with this legal framework, the City, Fort Pierce, and the County collaborated in the successful levy of an Infrastructure Surtax of half of a cent on every dollar transacted for the period of January 1, 2019 through December 31, 2028, (“First Levy”); and

WHEREAS, in 2026, the City, Fort Pierce, and the County again collaborated and reached a uniform consensus on a continued levy of an Infrastructure Surtax for another ten (10) years upon expiration of the First Levy; and

WHEREAS, on February 23, 2026, the City adopted Resolution 26-R17 (“City Resolution”), a true and accurate copy of which is annexed to this Resolution as Exhibit “A”; and

WHEREAS, the City Resolution specified the sales tax rate of half of a cent on every dollar transacted countywide, requested that the County adopt an ordinance levying an Infrastructure Surtax for a period of ten (10) years from January 1, 2029, through December 31, 2038, and requested that the County place the required ballot question on the November 3, 2026, General Election ballot; and

WHEREAS, on March 9, 2026, Fort Pierce adopted Resolution 26-R10 (“Fort Pierce Resolution”), a true and accurate copy of which is annexed to this Resolution as Exhibit “B”; and

WHEREAS, the Fort Pierce Resolution supported and urged the County to adopt an Infrastructure Surtax of half of a cent on every dollar transacted; and

WHEREAS, the Fort Pierce Resolution found that the imposition of the Infrastructure Surtax is in the best interest of Fort Pierce and its citizens; and

WHEREAS, the Fort Pierce Resolution urged the County to adopt an ordinance that would levy the requested Infrastructure Surtax and that the County place the required ballot question on the November 3, 2026, General Election ballot; and

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WHEREAS, on March 17, 2026, the County, through its Board of County Commissioners (“BOCC”), unanimously adopted Ordinance No. 26-004 (“County Ordinance”), a true and accurate copy of which is annexed to this Resolution as Exhibit “C”; and

WHEREAS, the County Ordinance, consistent with both the City Resolution and Fort Pierce Resolution, authorized the levy of the half-cent Infrastructure Surtax (“Half-Cent Infrastructure Surtax”) subject to voter approval by countywide referendum, and directed the Supervisor of Elections of St. Lucie County to place the County’s specified ballot language on the November 3, 2026, General Election ballot; and

WHEREAS, on July 21, 2026, at the BOCC’s regular meeting, County Administration proposed item 12.A.1 – 2026-923, which requested permission from the BOCC to reschedule the placement of the Half-Cent Infrastructure Surtax ballot question already scheduled for the November 3, 2026, General Election ballot to the 2028 General Election (“Request to Reschedule”); and

WHEREAS, the Request to Reschedule appeared on the Administration portion of the BOCC meeting with an Agenda Request form (annexed to this Resolution as Exhibit “D”) and a copy of the County Ordinance (annexed to this Resolution as Exhibit “C”) as the only backup documentation (*i.e.*, no amending ordinance was proposed, published, or advertised for this item); and

WHEREAS, the BOCC entertained three motions on the Request to Reschedule. The first motion on the Request to Reschedule was to maintain the Half-Cent Infrastructure Surtax on the November 3, 2026, General Election ballot. That motion failed by a tied vote of the members present. A second motion on the Request to Reschedule, to move the Half-Cent Infrastructure Surtax to the 2028 General Election, also failed by a tied vote. The third motion on the Request to Reschedule

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was to table the issue to the next BOCC meeting on August 4, 2026, to await a full board presence, and that motion passed unanimously; and

WHEREAS, in reliance on the County Ordinance and with the expectation that the Half-Cent Infrastructure Surtax ballot question will be placed on the November 3, 2026, General Election ballot as requested by the City and Fort Pierce (*i.e.*, their resolutions uniformly established the rate of and called for a referendum on the surtax), the City has continued to plan for the use of the proceeds from the Infrastructure Surtax and has adopted a list of vital infrastructure projects, the funding of which would be paid with the Infrastructure Surtax proposed by the County Ordinance; and

WHEREAS, because the City relied upon the County Ordinance, and the force of law in which it carries, the County's attempt to amend, alter, or revoke the Ordinance will cause delay and detriment to the City; and

WHEREAS, Section 212.055(2)(a)1., Florida Statutes, specifically provides that "[i]f the governing bodies of the municipalities representing a majority of the County's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax ***shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax***" (emphasis added); and

WHEREAS, upon advice of counsel, the City's position is: (a) that the City Resolution and the Fort Pierce Resolution satisfy the statutory condition under section 212.055(2)(a)1., triggering the Supervisor of Election's nondiscretionary obligation to place the levy of the Half-Cent Infrastructure Surtax on the ballot for the November 3, 2026, General Election ballot, and therefore, (b) the County may not amend the County Ordinance by acting upon the Request to Reschedule, or any other action to amend, alter, or revoke the Half-Cent Infrastructure Surtax; and

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WHEREAS, however, in reliance on the collaboration between the City, Fort Pierce, and the County; because the deadline to submit final ballot language to the Supervisor of Elections of St. Lucie County is August 5, 2026; because the County plans on continuing consideration of the Request to Reschedule; and in an abundance of caution, the purpose of this Resolution is to further establish satisfaction of the uniform resolution pursuant to Section 212.055(2)(a)1.; and

WHEREAS, per current available U.S. Census data annexed to this Resolution as Exhibit “E”, the population of the City clearly constitutes a majority of the County’s population; and

WHEREAS, the City adopts this Resolution again establishing the rate of the Half-Cent Infrastructure Surtax and calling for a referendum on the Half-Cent Infrastructure Surtax.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF PORT ST. LUCIE, FLORIDA:

Section 1. Ratification of Recitals. The foregoing recitals, and all documents referenced therein, are hereby ratified and confirmed as true and correct and are hereby made a part of this Resolution.

Section 2. Establishment of the Surtax Rate; Calling for a Referendum in Accordance With Chapter 212, Florida Statutes. The City, a municipality constituting a majority of the population of St. Lucie County, again hereby sets the rate of the Infrastructure Surtax at a half of a cent for every dollar transacted within the County, as permitted under Chapter 212, Florida Statutes, and calls upon the Supervisor of Elections to perform her statutory and ministerial obligation and place the levy of the Half-Cent Infrastructure Surtax in the form of the ballot question outlined in the County Ordinance, on the November 3, 2026, General Election ballot for a countywide voter referendum. To avoid any ambiguity, the County Ordinance set forth the ballot question as follows:

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OFFICIAL BALLOT

EXTENSION OF EXISTING HALF CENT LOCAL GOVERNMENT SURTAX FOR INFRASTRUCURE

To continue funding projects to improve local roads, reduce traffic congestion, add sidewalks and greenspaces, improve local water quality, including the Lagoon, reduce neighborhood flooding and similar uses under Florida law and seek matching funds for these purposes, shall St. Lucie County continue to levy a half-cent sales tax, for ten years, throughout the County, with expenditures reviewed by an independent citizens committee ensuring dollars are spent fairly throughout the County and its municipalities?

_____ FOR THE 0.5 CENT SALES TAX

_____ AGAINST THE 0.5 CENT SALES TAX

Section 3. Authorization. The City Attorney is authorized to take any and all measures to assert the City's position and preserve its rights related to the placement of the ballot question for the Infrastructure Surtax on the ballot for the November 3, 2026, General Election as set forth in this Resolution.

Section 4. Findings; Chapter 164, Florida Statutes. To the extent that dispute resolution procedures under state law are implicated and litigation becomes necessary, the City Council finds that given the current deadlines and time sensitivities set forth in this Resolution, significant legal rights of the City will be compromised if a court proceeding does not take place before the provisions of Chapter 164 are complied with. As such and in accordance with Section 164.1041(2), Florida Statutes, no notice or public meeting or other proceeding required under Chapter 164 should be required before initiating court proceedings to preserve such legal rights.

Section 5. Transmittal. The City Clerk is hereby directed to deliver certified copies of this Resolution to the County, the Supervisor of Elections of St. Lucie County, and Fort Pierce.

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Section 6. Interpretation; Conflict. This Resolution is intended to serve as a clarifying supplement to the City Resolution, the Fort Pierce Resolution, and the County Ordinance. Otherwise, if any resolutions, or parts of resolutions, are in conflict herewith, this Resolution shall control to the extent of the conflicting provisions.

Section 7. Severability. The provisions of this Resolution are intended to be severable. If any part of this Resolution is determined to be void or is declared illegal, invalid, or unconstitutional by a Court of competent jurisdiction, the remainder of this Resolution shall remain in full force and effect.

Section 8. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Port St. Lucie, Florida, this ____ day of _____, 2026.

CITY COUNCIL
CITY OF PORT ST. LUCIE

By: _____
Shannon M. Martin, Mayor

ATTEST:

Sally Walsh, City Clerk

APPROVED AS TO FORM:

Richard Berrios, City Attorney