

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Monday, September 30, 2024
9:00 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER: Invitation to fill out "COMMENTS BY THE PUBLIC" forms.
Please silence all cell phones and devices.

2 INVOCATION

3 PLEDGE OF ALLEGIANCE

4 PUBLIC HEARING

- 4.A *Consider the adoption of Ordinance Number: 23-24-38, Amending the Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article I, In General*
Sherry G. Sutphen, County Attorney
The fiscal impact to Fund 110 (Transportation Trust) for the Local Option Gas Tax, the exact amount, which is unknown at this time, is estimated at \$1,505,303.00 for FY 24/25.
- The fiscal impact to Fund 110 (Transportation Trust) for the Ninth-Cent Fuel Tax on Motor Fuel and Diesel Fuel, the exact amount, which is unknown at this time, is estimated at \$520,432.00 for FY 24/25.
[Fuel Tax Ordinance.sgs.pdf](#)

5 ACTION AGENDA

- 5.A *Request approval of the Interlocal Agreement between Highlands County and the Highlands County Clerk of Court and Comptroller associated with the Software Agreement between Highlands County and CentralSquare Technologies, LLC.*
Sherry G. Sutphen, County Attorney
There is no fiscal impact.

6 ADJOURN

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. "Anyone requiring reasonable accommodation as provided for in the

Americans With Disabilities Act or Section 286.26 Florida Statutes should contact Human Resources, ADA Coordinator at: 863-402-6509 (voice), or via Florida Relay Service 711, or by e-mail: hrmanager@highlandsfl.gov." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov/

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: Sept. 30, 2024

PRESENTER: Sherry G. Sutphen, County Attorney

SUBJECT/TITLE: Consider the adoption of Ordinance Number: 23-24-38, Amending the Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article I, In General

STATEMENT OF ISSUE

On September 17, 2019, the County approved Ordinance Number: 18-19-19, which reimposed the Five-Cent Local Option Gas Tax and the Ninth-Cent Fuel Tax on Motor Fuel and Diesel Fuel, commencing January 1, 2020, to remain in effect until midnight on December 31, 2025. On October 1, 2019, the County approved Ordinance Number 19-20-01, which revised the expiration date of the Five-Cent Local Option Gas Tax and Ninth-Cent Fuel Tax on Motor Fuel and Diesel Fuel to midnight on December 31, 2024, and the renewal thereof must be adopted prior to October 1, 2024, in order to be re-imposed.

The Five-Cent Local Option Gas Tax is levied upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

The Five-Cent Local Option Gas Tax is shared with the three municipalities within Highlands County. The fuel taxes have been used to fund the various transportation related expenditures within the County's Road & Bridge, Engineering, and Traffic Operations Departments, and within the three municipalities. These fuel taxes are a necessary revenue source for the continued maintenance and expansion of the road system within Highlands County.

The Ninth-Cent Fuel Tax on Motor Fuel and Diesel Fuel is a tax of one (1) cent on every net gallon of motor and diesel fuel sold within the county. The proceeds are used to fund specified transportation expenditures.

RECOMMENDED ACTION

Move to adopt Ordinance Number: 23-24-38, Amending the Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article I, In General.

FISCAL IMPACT

The fiscal impact to Fund 110 (Transportation Trust) for the Local Option Gas Tax, the exact amount, which is unknown at this time, is estimated at \$1,505,303.00 for FY 24/25.

The fiscal impact to Fund 110 (Transportation Trust) for the Ninth-Cent Fuel Tax on Motor Fuel and Diesel Fuel, the exact amount, which is unknown at this time, is estimated at \$520,432.00 for FY 24/25.

Attachments: [Fuel Tax Ordinance.sgs.pdf](#)

ORDINANCE NO. 23-24-38

AN ORDINANCE OF HIGHLANDS COUNTY, FLORIDA AMENDING THE HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 9, STREETS, HIGHWAYS AND PUBLIC IMPROVEMENTS, ARTICLE I, IN GENERAL; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR REPEAL OF PRIOR ORDINANCES; PROVIDING FOR AMENDMENTS TO CHAPTER 9, STREETS, HIGHWAYS AND PUBLIC IMPROVEMENTS, ARTICLE I, IN GENERAL, SECTION 9-1, LOCAL OPTION GAS TAX, AND SECTION 9-2, NINTH-CENT FUEL TAX ON MOTOR FUEL AND DIESEL FUEL; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 336.025(1)(b), Florida Statutes, authorizes the imposition of an additional local option gas tax, not to exceed five cents, on every gallon of motor fuel sold in the county and taxed under the provisions of Part I of Chapter 206, Florida Statutes, to be used exclusively for transportation expenditures needed to meet the requirements of the capital improvements element of the adopted comprehensive plan; and

WHEREAS, Highlands County does, pursuant to Section 336.025(1)(b), Florida Statutes, levy an additional five-cent local option gas tax on every gallon of motor fuel sold in Highlands County; and

WHEREAS, the annual transportation expenditures, which will be incurred by Highlands County to meet the capital improvements element of its adopted comprehensive plan, exceed the annual revenues which will be generated by the local option gas tax which may be imposed pursuant to Section 336.025(1)(b), Florida Statutes; and

WHEREAS, extending the imposition of the local option gas tax is a fair and equitable method of raising the funds required to pay the transportation expenditures needed to meet the capital improvements element of the adopted comprehensive plan; and

WHEREAS, Highlands County desires to re-impose and collect the five-cent local option gas tax authorized by Section 336.025(1)(b), Florida Statutes, until that local option gas tax is rescinded; and

WHEREAS, Section 336.021, Florida Statutes, authorizes the imposition of a one-cent fuel tax upon every gallon of motor fuel and diesel fuel sold in the county and taxed under Sections 206.41(1)(d) and 206.87(1)(b), Florida Statutes, for the purpose of paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads and streets; and

WHEREAS, Highlands County does, pursuant to Section 336.021, Florida Statutes, levy an additional one-cent gas tax on every gallon of motor fuel and diesel fuel sold in Highlands County; and

WHEREAS, the imposition of the fuel tax is a fair and equitable method of raising the funds required for the purpose of paying the costs and expenses of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads and street; and

WHEREAS, Highlands County desires to re-impose and collect the one-cent fuel tax authorized by Section 336.021, Florida Statutes, until that local option fuel tax is rescinded.

NOW THEREFORE, BE IT ORDAINED BY HIGHLANDS COUNTY, FLORIDA, after due notice and public hearing; that:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. Highlands County has complied with all requirements and procedures of the Florida law in processing this Ordinance. The above recitals are hereby adopted.

SECTION 2. AMENDING CHAPTER 9, STREETS, HIGHWAYS AND PUBLIC IMPROVEMENTS, ARTICLE I, IN GENERAL, SECTION 9-1, LOCAL OPTION GAS TAX AND SECTION 9-2, NINTH-CENT FUEL TAX ON MOTOR FUEL AND DIESEL FUEL. Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article I, In General, is hereby amended as follows:

Note: Underlined words constitute additions to existing text, ~~strikethrough~~ words constitute deletions to existing text, and asterisks (*) indicate omitted parts which are intended to remain unchanged.**

ARTICLE I. – IN GENERAL

Sec. 9-1. – Local option gas tax.

(b) *Imposed.*

(4) 20205 *levy*. A five-cent local option gas tax shall be imposed pursuant to F.S. § 206.41(1)(e) and levied pursuant to § 336.025(1)(b), on every gallon of motor fuel sold in the county and taxed under the provisions of F.S. ch. 206, pt. I. This tax imposition shall commence January 1, 20205, and shall be in effect until midnight on December 31, 20249.

Sec. 9-2. – Ninth-cent fuel tax on motor fuel and diesel fuel.

(b) *Imposed*. A one-cent fuel tax shall be imposed pursuant to F.S. §§ 206.41(1)(d), 206.87(1)(b), and levied pursuant to F.S. § 336.021, upon every gallon of motor fuel and diesel fuel sold in the county. This tax imposition shall commence on January 1, 20205, and shall be in effect until midnight on December 31, 20259.

SECTION 3. REPEAL OF ORDINANCES. Highlands County Ordinance No.: 18-19-19 and Ordinance No.: 19-20-01, are hereby repealed in their entirety and shall no further force or effect, following the adoption of this Ordinance.

SECTION 4. IMPLEMENTATION OF ADMINISTRATIVE ACTIONS. The County Administrator is hereby authorized and directed to take such actions as are deemed necessary and appropriate in order to implement the provisions of this Ordinance. The County Administrator may, as deemed appropriate, necessary, and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 5. SAVINGS CLAUSE. All prior actions of the Board of County Commissioners of Highlands County pertaining to the revisions to Highlands County Code of Ordinances, Chapter 9, Streets, Highways and Public Improvements, Article I, In General, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

SECTION 6. CODIFICATION AND SCRIVENER'S ERRORS.

A. Section 2 of this Ordinance shall be codified in the Highlands County Code of Ordinances and the sections, divisions and provisions of this Ordinance may be renumbered or re-lettered as deemed appropriate by the codifier of the Highlands County Code of Ordinances.

B. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the County Administrator and County Attorney, may be corrected with the endorsement of the County Administrator, or designee, without the need for a public hearing.

SECTION 7. CONFLICTS. Any ordinance or part thereof in conflict with this Ordinance or any part hereof is hereby repealed to the extent of the conflict.

SECTION 8. SEVERABILITY. The divisions, sections, subsections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection, section, or divisions of this ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, sections, and divisions of this ordinance.

SECTION 9. EFFECTIVE DATE. Upon filing of this Ordinance with the Department of State, this Ordinance shall take effect on January 1, 2025.

DONE AND ADOPTED this 30th day of September 2024.

**BOARD OF COUNTY COMMISSIONERS
OF HIGHLANDS COUNTY, FLORIDA**

(SEAL)

By: _____
Kevin Roberts, Chairperson

ATTEST:

By: _____
Jerome Kaszubowski, Clerk

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: Sept. 30, 2024

PRESENTER: Sherry G. Sutphen, County Attorney

SUBJECT/TITLE: Request approval of the Interlocal Agreement between Highlands County and the Highlands County Clerk of Court and Comptroller associated with the Software Agreement between Highlands County and CentralSquare Technologies, LLC.

STATEMENT OF ISSUE

The County entered into a Software Agreement with CentralSquare Technologies, LLC, on September 17, 2024. This proposed Interlocal Agreement ensures the status quo as to the Clerk of Court and Comptroller's access to the financial aspects of the CentralSquare Technologies, LLC software.

RECOMMENDED ACTION

Move to approve the Interlocal Agreement between Highlands County the Highlands County Clerk of Court and Comptroller associated with the Software Agreement between Highlands County and CentralSquare Technologies, LLC.

FISCAL IMPACT

There is no fiscal impact.

Attachments: