ORDINANCE NO. 2024-42

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, AMENDING ST. JOHNS COUNTY ORDINANCE NUMBER 2011-31, AS AMENDED, PROVIDING FOR FINDINGS OF FACT; AMENDING THE ST. JOHNS COUNTY TOURIST DEVELOPMENT PLAN, SECTION 2 USE AND ALLOCATION OF TAX REVENUES TO REMOVE THE FUNDING LIMITS FOR SPECIAL EVENT AND VISITOR INFORMATION CENTERS; PROVIDING FOR CORRECTION OF ERRORS; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 125.0104 of the Florida Statutes (F.S.), as amended ("the Local Option Tourist Development Act" or "Act"), authorizes the St. Johns County Board of Commissioners ("the Board") to levy and impose a tourist development tax on the exercise, within the boundaries of St. Johns County, Florida, of the privilege of renting, leasing or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, vacation rental home (or any part thereof), condominium, or timeshare resort for a term of six (6) month or less; and

WHEREAS, the Act further authorizes the Board to establish and, from time to time, amend a tourist development plan that sets forth the specific uses and allocation of tourist development tax revenues; and

WHEREAS, St. Johns County Ordinance No. 86-72, among other things, established the original St. Johns County Tourist Development Plan ("Plan"); and

WHEREAS, in accordance with the Act, from time to time, the Plan has been amended and changed to include a purpose statement, to provide narrative descriptions of the spending categories and to allocate/reallocate revenues (see Ordinance Nos. 2009-62, 2010-12, 2010-13, and 2011-31); and

WHEREAS, the Board seeks to further amend the Plan as provided herein; and

WHEREAS, the Board has determined that amending and changing the Plan as provided herein will further advance tourism in St. Johns County as well as promote St. Johns County as a tourist destination and serve the best interests of local citizens.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, that:

Section 1. Effect of Recitals

The above Recitals are incorporated by reference into the body of this Ordinance, and such Recitals are adopted as findings of fact.

Section 2. Additional Findings

- (a) The Board finds that local beaches are a major asset in promoting and advertising tourism in the State of Florida, nationally and internationally in order to attract tourists to St. Johns County.
- (b) The Board further finds that amending and changing the Plan as described herein will advance further and promote tourism in St. Johns County.

Section 3. Amendments and Changes to the Tourist Development Plan

- (a) In accordance with section 125.0104(4), F.S., the Plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the Board.
- (b) By such affirmative vote, the Plan shall be amended and changed by this Ordinance as follows (underline denotes new language, strike through denotes language removed):

1. Section 2, entitled "Uses and Allocation of Tax Revenues" shall be amended to read as follows:

Section 2. Use and Allocation of Tax Revenues.

The following categories of use of each individual percent of the local option tourist development tax are set forth below in subsection A, with the percentage of the total amount of the yearly revenue to be expended for, or credited to, each category set forth in subsection B:

A. Categories of Use.

- (1) DESTINATION MARKETING: In accordance with Section 125.0104, F.S., provide for the marketing and promotion in the state, nationally, and internationally of St. Johns County, Florida (County) as a tourist destination by means including, but not limited to, effective advertising; dissemination of editorial and promotional messages; and the use of electronic and web-based media outlets; travel industry and consumer direct sales initiatives; and related administrative expenses.
- (2) ARTS, CULTURE & HERITAGE: In accordance with Section 125.0104 F.S., provide for cultural, historical, literary, fine and non-fine arts entertainment; festivals, programs, facilities, and activities that directly promote County tourism; and related administrative expenses.
- (3) LEISURE & RECREATION: In accordance with Section 125.0104 F.S., provide for the current and future obligations associated with or related to, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, and promoting publicly-owned leisure/recreational activities and facilities including boat ramps, park capital improvement projects and publicly owned piers, deemed tourist-related by the Board of County Commissioners ("Board"); to provide for the solicitation or production of amateur or professional sporting events and activities conducted for the purpose of attracting visitors either as participants or spectators to the County; and to provide for related administrative expense.
- (4) ADMINISTRATIVE EXPENSES/SPECIAL USES/SPECIAL EVENTS: In accordance with Section 125.0104, F.S., provide for general administrative

costs, operational expenses, payment on debt services, special projects and events, including, but not limited to, the following:

a. Administrative Expenses:

- (1) Costs and fees paid to the St. Johns County Clerk of the Courts for auditing taxpayer accounts;
- (2) Administrative staff salaries, benefits, administrative travel, and all costs of furnishing and operating administrative offices whether paid directly or by reimbursement, except that funds for contractual services from the administrative budget may be expended upon the express approval of the Board, following consideration and recommendation by the Tourist Development Council. Such expenses shall equal an amount up to five percent (5%) above the previous annual budgeted amount;
 - (3) General administrative costs;
 - (4) Insurance costs:
- (5) Contractual Services as may be deemed necessary from time to time by the Tourist Development Council, and to the extent permissible under Section 125.0104, F.S.

b. Special Uses:

- (1) Tourist Development Fund Reserves. An amount to be determined annually by the Tourist Development Council, but not to exceed five percent (5%) of the gross anticipated fiscal year projected revenue.
- (2) St. Augustine Amphitheatre Debt Service. At the Board's sole discretion, tourist development tax revenues may be used for the St. Augustine Amphitheater annual bond payment. =
- c. *Special Events* (for the purpose of attracting tourists to the County), including, but not limited to:
 - (1) Nights of Lights programs within the City of St. Augustine and St. Augustine Beach;
 - (2) Annual holiday fireworks displays in St. Augustine and St. Augustine Beach:
 - (3) THE PLAYERS golf tournament-
- d. *Visitor Information Centers:* Operations of Official Visitor Information Centers within the County.
- e. *Public Facilities:* In accordance with Section 125.0104, F.S., provide for acquiring, constructing, extending, enlarging, remodeling, repairing, improving,

maintaining, operating, or financing public facilities situated within the boundaries of the County, if the public facilities are needed to increase tourist-related business activities in the County and are recommended by the TDC.

- a. The term "public facilities" means major capital improvements that have a life expectancy of five (5) or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities.
- b. Revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service.
- c. Revenues may be used for public facilities only if the following conditions are satisfied:
- (1) In the fiscal year immediately preceding the fiscal year in which tourist development tax revenues were initially used for such purposes, at least \$10 million in tourist development taxes was received by the County;
- (2) The Board approves the use for the proposed public facilities by a vote of at least two-thirds (2/3) of its membership;
- (3) No more than 70% of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;
- (4) At least 40% of all tourist development tax revenues collected in the County are spent to promote and advertise tourism as provided by this subsection; and
- (5) An independent professional analysis, performed at the expense of the TDC, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the County.
- (5) BEACH ASSETS: In accordance with Section 125.0104, F.S., provide for beach park facilities, beach or beach access, channel, estuary, or lagoon improvement, maintenance, renourishment,

restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary or legon

B. Percent of Annual Revenue.

Categor	1 st	2 nd	3 rd	4 th	5 th
у	Percentag	Percentag	Percentag	Percentag	Percentag
	e Tax				
(1)	25%	25%		100%	10%
(2)	25%	25%			10%
(3)	10%	10%			40%
(4)			80%		
(5)	40%	40%	20%		40%
TOTAL	100%	100%	100%	100%	100%

C. Residual Funds

The balance of any tourist development revenues remaining after expenditures for specific purposes or projects listed in Sections 2.A and 2.B of this Plan may be allocated at the direction of the Board for any use consistent with the provisions of section 125.0104, F.S.

D. Earned Interest and Category Fund Retention.

- (1) Earned Interest Revenue. Interest revenue shall be retained in each use category based upon the prior month's appropriation balance less encumbrances.
- (2) Category Fund Retention. Subject to Section 2.C above, the previous fiscal year's category use appropriations or any actual residual funds will remain within the use category for its stated purpose.

Section 4. Repeal of Inconsistent Provisions.

All provisions contained in or associated with any prior ordinances or resolutions, which are deemed inconsistent or in conflict with the provisions set forth above, are hereby repeals to the extent of such inconsistency or conflict

Section 5. Savings Clause.

Notwithstanding anything to the contrary, and for purposes of this Ordinances, all other provisions contained in prior ordinances or resolutions associated with Ordinance No. 86-72 (as previously amended) and are specifically preserved and remain in full force and effect.

Section 6. Severability.

It is the intent of the Board, and it is hereby provided that, it any word, phrase, clause, section or portion of this Ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such word, phrase, clause, section or portion shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining words, phrases, clauses, sections or portions thereof.

Section 7. Correction of Errors.

To the extent that there are scrivener, typographical or administrative errors and/or omissions that do not change the tone, tenor or context of this Ordinance and do not substantially amend the Plan, then this Ordinance may be revised without subsequent approval of the Board of County Commissioner.

Section 8. Captions.

The captions, sections, headings and section designation used in this Ordinance are for convenience only and shall no effect on the interpretation of the provisions of this Ordinance.

Section 9. Effective Date.

This Ordinance shall take effect upon its filing in the Office of the Secretary of State, State Florida.

PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, Florida, this <u>3rd</u> day of <u>September</u>, 2024.

ST. JOHNS COUNTY BOARD

OF COUNTY COMMISSIONERS

Effective Date: SEP 0 5 2024

Chair

Rendition Date SEP 0 3 2024

ATTEST: Brandon Patty, Clerk

By: Alber J. flat

Deputy Clerk



LOCALIQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Minutes And Records Brandon Patty, Clerk of Circuit Court & Comptroller 4010 Lewis Speedway St Augustine FL 32084-8637

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

08/19/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/19/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:

\$112.16

Tax Amount:

\$0.00

Payment Cost:

\$112.16

Order No:

10471183

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Please do not use this form for payment remittance

DENISE ROBERTS Notary Public State of Wisconsin

NOTICE OF PUBLIC HEARING OF THE ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS COUNTY COMMISSIONERS NOTICE IS HEREBY GIVEN that the Board of County Commissioners of St. Johns County, Florida, will hold a public hearing to consider adoption of the following ordinance at a regular meeting on Tuesday, September 3, 2024, at 9:00 a.m. in the County Auditorium at the County Administration Building 500 St. Administration Building, 500 San Sebastian View, St. Augustine,

Florida:
AN ORDINANCE OF ST. JOHNS
COUNTY, FLORIDA, AMENDING
ST. JOHNS COUNTY ORDINANCE AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, AMENDING ST. JOHNS COUNTY ORDINANCE NUMBER 2011-31, AS AMENDED, PROVIDING FOR FINDINGS OF ACT, AMENDING FOR FINDINGS OF ACT, AMENDING FOR FINDINGS OF ACT, AMENDING FOR FINDING SOF ACT, AMENDING FOR FINDING SOF ACT, AMENDING FOR SEVELOPMENT FLAN, SECTION 2 USE AND ALLOCATION OF TAX REVENUES TO REMOVE THE FUNDING LIMITS FOR SPECIAL EVENT AND VISITOR INFORMATION CENTERS; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING FOR APPROVIDING FOR AN EFFECTIVE DATE. The proposed ordinance is on file in the office of the Clerk of the Board of County Commissioners at the Richard O. Watson Judicial Center, 4010 Lewis Speedway, St. Augustine, Florida, and may be examined by interested parties prior to the said public hearing. Please take note that the proposed ordinance is subject to revision prior to hearing or adoption. All parties having any interest in said ardinance will be afforded an opportunity to be heard at the hearing, such person will need a record of the proceedings, and for such purposes he/she may need to ensure that a verbatim record of the proceedings, and for such purposes he/she may need to ensure that overbatim record of the proceedings, and for such purposes he/she may need to ensure that overbatim record of the proceedings, and for such purposes he/she may need to ensure that overbatim record of the proceedings is made, which record includes the testimony and evidence upon which the opped is to be based.

NOTICE TO PERSONS INEEDING SPECIAL ACCOMMODATIONS AND TO ALL HEARING-IMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should cantact ADA Coordinator, at (904) 209-0400 or of the Facilities Management Department, 2416 Dobbs Road, St. Augustine, FL 32086. For hearing impaired individuals: Florida Relay Service: 1-800-955-8770, no later than 5 days prior to the date of this hearing.

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BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA
TO ST. JOHNS COUNTY, ITS CLERK OF ST. JOHNS COUNTY, FLORIDA BRANDON J. PATTY, ITS CLERK BY: ARTRICIA K. ALLEN, Deputy Clerk



RON DESANTIS
Governor

CORD BYRDSecretary of State

September 6, 2024

Honorable Brandon Patty Clerk of Courts St. Johns County 500 San Sebastian View St. Augustine, FL 32084 SEP 0 5 2024 St. Johns County Clerk of Court

By: Custal Swith

Dear Honorable Brandon Patty,

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of St. Johns County Ordinance No. 2024-42, which was filed in this office on September 5, 2024.

Sincerely,

Alexandra Leijon Administrative Code and Register Director

AL/wlh