

Council Members

Roger Manning-Mayor
Katrina Long Robinson-Vice Mayor
John Stanavitch-Seat 1
Kara Crump-Seat 2
Phillip Everett-Seat 3



City of Westlake

4001 Seminole Pratt Whitney Rd.
Westlake, Florida 33470
Phone: 561-530-5880
Fax: 561-790-5466

Regular Meeting
Monday, August 14, 2017

Meeting Location
Westlake Council Chambers
4005 Seminole Pratt-Whitney Road
Westlake, FL 33470
7:00 PM

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings and for such purpose 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. The meeting/hearing may be continued to another date and time as may be found necessary during the aforesaid meeting. In accordance with the provisions of the Americans with Disabilities Act (ADA), any person requiring special accommodations at these meetings because of disability or physical impairment should contact the Interim City Manager at (954)753-5841 at least two (2) calendar days prior to the meeting.

Council Members

Roger Manning-Mayor
Katrina Long Robinson-Vice Mayor
John Stanavitch-Seat 1
Kara Crump-Seat 2
Phillip Everett-Seat 3



City of Westlake

4001 Seminole Pratt Whitney Rd.
Westlake, Florida 33470
Phone: 561-530-5880
Fax: 561-790-5466

August 9, 2017

City Council
City of Westlake

Dear Mayor and Council:

The City Council of the City of Westlake will hold a regular meeting on Monday, August 14, 2017 at 7:00 p.m. at the Westlake Council Chambers, 4005 Seminole Pratt Whitney Road, Westlake, Florida. Following is the advance agenda for the meeting.

1. Call to Order/ Roll Call
2. Pledge of Allegiance
3. Approval of Agenda
4. Audience Comments on Agenda Items (3) Minute Time Limit
5. Approval of the Minutes of the July 10, 2017 Meeting
6. Approval of Financial Statements for June 2017

FIRST READING OF ORDINANCE

7. Ordinance 2017-4, Public Service Tax

SECOND READING OF ORDINANCE

8. Ordinance 2017-2, Amending the City's Interim Land Development Code for Design Criteria for Signs
9. Ordinance 2017-3, Communications Services Tax
10. City Manager
11. City Attorney
12. Audience Comments on Other Items (3) Minute Time Limit
13. Adjournment

Any additional supporting material for the items listed above, not included in the agenda package, will be distributed at the meeting. Staff will present their reports at the meeting. I look forward to seeing you, but in the meantime if you have any questions, please contact me.

Sincerely,

Kenneth Cassel

Kenneth G. Cassel
City Manager

cc: Pam E. Booker, Esq
John Carter
Terry Lewis
Kelley Burke

Fifth Order of Business

**MINUTES OF MEETING
CITY OF WESTLAKE**

A regular meeting of the City Council of the City of Westlake was held on Monday, July 10, 2017 at 7:00 p.m. at the Westlake Community Center, 4005 Seminole-Pratt Whitney Road, Westlake, Florida.

Present and constituting a quorum were:

Roger Manning	Mayor
Katrina Long Robinson	Vice Mayor
John Stanavitch	City Council Seat 1
Kara Crump	City Council Seat 2
Phillip Everett	City Council Seat 3

Also present were:

Kenneth Cassel	City Manager
Pam E. Booker, Esq.	City Attorney
Nilsa Zacarias	NZ Consultants
Kate DeWitt	Coutleur & Hearing
John Carter	Minto PBLH, LLC

The following is a summary of the minutes and actions taken during the July 10, 2017 City of Westlake Council Meeting.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mayor Manning called the meeting to order at 7:00 p.m. and Mr. Cassel called the roll.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Approval of Agenda

On MOTION by Councilman Everett seconded by Councilman Stanavitch with all in favor the agenda was approved.

FOURTH ORDER OF BUSINESS

**Audience Comments on Agenda Items (3)
Minute Time Limit**

There being none, the next item followed.

July 10, 2017

FIFTH ORDER OF BUSINESS

Approval of the Minutes of the June 12, 2017 Meeting

On MOTION by Vice Mayor Long Robinson seconded by Councilwoman Crump with all in favor the minutes of the June 12, 2017 meeting were approved.

SIXTH ORDER OF BUSINESS

Approval of Financial Statements for May 2017

On MOTION by Councilwoman Crump seconded by Councilman Stanavitch with all in favor the financial statements as of May 31, 2017 were approved.

SEVENTH ORDER OF BUSINESS

Distribution of the Preliminary Budget and Setting the Preliminary Millage Rate

Mr. Cassel reviewed the preliminary budget, which has several increases in expenditures and developer contribution as the City continues to grow. The proposed preliminary millage rate is 5.125, which will generate approximately \$138,000 of revenue. The balance of the revenue will come from permit fees as well as guaranteed deficit funding.

On MOTION by Councilman Stanavitch seconded by Councilman Everett with all in favor the preliminary budget was approved and the preliminary millage rate was set at 5.125.

EIGHTH ORDER OF BUSINESS

Acceptance of the Financial Audit for Fiscal Year 2016

Mr. Cassel indicated it was a clean audit.

On MOTION by Councilman Everett seconded by Councilwoman Crump with all in favor the financial audit for Fiscal Year 2016 was accepted.

NINTH ORDER OF BUSINESS

Comprehensive Plan Overview Presentation – Nilsa Zacarias

Ms. Zacarias provided an overview presentation on the City's Comprehensive Plan.

July 10, 2017

APPROVAL OF RESOLUTION

TENTH ORDER OF BUSINESS

Resolution 2017-10, Approving the Final Plat of the Westlake Amenity Parcel

Mr. Cassel read Resolution 2017-10 by title only.

Ms. DeWitt provided a brief presentation on the Final Plat of the Westlake Amenity Parcel.

On MOTION by Vice Mayor Long Robinson seconded by Councilman Stanavitch with all in favor Resolution 2017-10, amending the final plat of the Westlake Amenity Parcel, was adopted.

FIRST READING OF ORDINANCE

ELEVENTH ORDER OF BUSINESS

Ordinance 2017-3, Communication Services Tax

Ms. Booker reviewed the proposed ordinance and recommended approval.

Mr. Cassel read Ordinance 2017-3 by title only.

On MOTION by Councilwoman Crump seconded by Councilman Everett with all in favor the first reading of Ordinance 2017-3 was approved.

SECOND READING OF ORDINANCE

TWELFTH ORDER OF BUSINESS

Ordinance 2017-2, Amending the City's Interim Land Development Code for Design Criteria for Signs

The public hearing was opened. There were no comments from the public. Staff requested this item be tabled until the August 14, 2017 meeting.

On MOTION by Vice Mayor Long Robinson seconded by Councilman Stanavitch with all in favor the second reading of Ordinance 2017-2 was tabled until the August 14, 2017 meeting.

THIRTEENTH ORDER OF BUSINESS

City Manager

Mr. Cassel reported everything is progressing rapidly and the developer is working well. The Seminole Improvement District's Seminole Pratt Whitney Road project is also going well. He also reported staff is in the process of renovating the City's website with Municode.

Sixth Order of Business

MEMORANDUM

TO: Members of the City Council
FROM: Tiziana Cessna, District Accountant, Alan Baldwin, Accounting Manager
CC: Ken Cassel, City Manager
DATE: July 27, 2017
SUBJECT: June Financial Report

Please find attached the June 2017 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the City is provided below. Should you have any questions or require additional information, please contact me at Tiziana.Cessna@STServices.com.

General Fund

- Total Revenue includes 2nd installment per funding agreement with Minto Community LLC. (Developer).
- Total expenditures through June are at approximately 86% of the year-to-date budget.
 - Lease – Building represents lease agreement with Minto for office space and parking.
 - Legal Advertising unfavorable variance due to ads for several public notices.
 - ProfServ-Planning/Zoning/Eng Services are over budget due to permitting work which was higher than expected. Budget will be adjusted for fiscal year 2018.
 - Office Supplies purchase of new office supplies.

City of Westlake



Financial Report

June 30, 2017

Prepared by



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page #
Balance Sheet	1
Statement of Revenues, Expenditures and Changes in Fund Balance General Fund	2 - 3
 <u>SUPPORTING SCHEDULES</u>	
Cash and Investment Report	4
Bank Reconciliation	5
Check Register	6 - 7

City of Westlake

Financial Statements

(Unaudited)

June 30, 2017

Balance Sheet
June 30, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 219,223
Accounts Receivable	59,388
Investments:	
Money Market Account	300,517
TOTAL ASSETS	\$ 579,128
<u>LIABILITIES</u>	
Accounts Payable	\$ 82,714
Other Current Liabilities	42,873
TOTAL LIABILITIES	125,587
<u>FUND BALANCES</u>	
Unassigned:	453,541
TOTAL FUND BALANCES	\$ 453,541
TOTAL LIABILITIES & FUND BALANCES	\$ 579,128

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ -	\$ -	\$ 519	\$ 519
Ad Valorem Taxes	72,000	-	-	-
Ad Valorem Taxes - Discounts	(4,000)	-	-	-
Occupational Licenses	-	-	5,964	5,964
Building Permits	156,000	117,000	196,076	79,076
Building Permits - Surcharge	-	-	850	850
Local Govt .05c Sales Tax	1,000	-	-	-
Other Impact Fees	-	-	882	882
Developer Contribution	1,118,197	782,965	782,965	-
Inspection Fees	-	-	1,260	1,260
TOTAL REVENUES	1,343,197	899,965	988,516	88,551
EXPENDITURES				
<u>Legislative</u>				
Mayor/Council Stipend	204,000	153,000	153,000	-
FICA Taxes	16,000	11,997	11,705	292
ProfServ-Legislative Expense	18,000	13,500	-	13,500
Council Expenses	10,000	7,497	-	7,497
Total Legislative	248,000	185,994	164,705	21,289
<u>Financial and Administrative</u>				
Management Services	249,101	186,826	186,826	-
Auditing Services	7,000	7,000	3,085	3,915
Communication - Telephone	3,600	2,700	2,120	580
Postage and Freight	1,500	1,125	186	939
Utility - General	4,500	3,375	-	3,375
Lease - Building	-	-	500	(500)
Insurance - General Liability	5,040	5,040	5,000	40
Legal Advertising	4,500	3,375	7,141	(3,766)
General Government	79,360	59,517	7,605	51,912
Misc-Contingency	90,000	67,500	1,523	65,977
Office Supplies	2,500	1,872	10,849	(8,977)
Total Financial and Administrative	447,101	338,330	224,835	113,495

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>Legal Counsel</u>				
ProfServ-Legal Services	276,000	207,000	219,575	(12,575)
Total Legal Counsel	276,000	207,000	219,575	(12,575)
<u>Comprehensive Planning</u>				
ProfServ-Planning/Zoning/Eng Services	97,096	72,819	254,256	(181,437)
Total Comprehensive Planning	97,096	72,819	254,256	(181,437)
<u>Other Public Safety</u>				
Contracts-Sheriff	275,000	206,253	1,288	204,965
Total Other Public Safety	275,000	206,253	1,288	204,965
TOTAL EXPENDITURES	1,343,197	1,010,396	864,659	145,737
Excess (deficiency) of revenues				
Over (under) expenditures	-	(110,431)	123,857	234,288
Net change in fund balance	\$ -	\$ (110,431)	\$ 123,857	\$ 234,288
FUND BALANCE, BEGINNING (OCT 1, 2016)	329,684	329,684	329,684	
FUND BALANCE, ENDING	\$ 329,684	\$ 219,253	\$ 453,541	

City of Westlake

Supporting Schedules

June 30, 2017

Cash and Investment Report

June 30, 2017

GENERAL FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	n/a	\$219,223
Money Market Account	BankUnited	MMA	n/a	0.78%	\$300,517
				Total	\$519,740

City of Westlake

Bank Reconciliation

Bank Account No. 0300 Bank United - GF
Statement No. 2017-06
Statement Date 6/30/2017

G/L Balance (LCY)	219,222.68	Statement Balance	245,276.61
G/L Balance	219,222.68	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	245,276.61
Subtotal	219,222.68	Outstanding Checks	26,053.93
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	219,222.68	Ending Balance	219,222.68
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
4/4/2017	Payment	7136	GREAT WALL	35.00	0.00	35.00
4/4/2017	Payment	7137	LOXAHATCHEE NAIL & SPA	35.00	0.00	35.00
5/10/2017	Payment	7158	MINTO PBLH, LLC	500.00	0.00	500.00
5/22/2017	Payment	DD102	Payment of Invoice 000243	250.49	0.00	250.49
5/23/2017	Payment	DD101	Payment of Invoice 000242	28.74	0.00	28.74
5/31/2017	Payment	7173	PALM BEACH COUNTY	70.00	0.00	70.00
6/12/2017	Payment	7181	ROGER B MANNING	2,747.50	0.00	2,747.50
6/26/2017	Payment	7186	DAKIM, INC	128.88	0.00	128.88
6/26/2017	Payment	7187	SEVERN TRENT ENVIRONMENTAL SERVIC	21,158.32	0.00	21,158.32
6/26/2017	Payment	7190	MARK L. DUBOIS	1,100.00	0.00	1,100.00
Total Outstanding Checks.....				26,053.93		26,053.93

City of Westlake

Check register

June 1 - June 30, 2017

CITY OF WESTLAKE
Payment Register by Bank Account
 For the Period from 6/1/17 to 6/30/17
 (Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>BANK UNITED - GF - (ACCT# XXXXX0300)</u>									
Check	7176	06/01/17	Vendor	T-MOBILE USA, INC.	955763851-5/2017	SERVICES THROUGH 5/21/17	Communication - Telephone	001-541003-51301	\$222.74
Check	7177	06/01/17	Vendor	MARK L. DUBOIS	17131	SERVICES FROM 5/15/17-5/24/17	Office Supplies	001-551002-51301	\$1,200.00
Check	7178	06/12/17	Employee	KARA S. CRUMP	PAYROLL	June 12, 2017 Payroll Posting			\$2,692.92
Check	7179	06/12/17	Employee	PHILLIP D EVERETT	PAYROLL	June 12, 2017 Payroll Posting			\$2,847.50
Check	7180	06/12/17	Employee	KATRINA L. LONG	PAYROLL	June 12, 2017 Payroll Posting			\$2,692.92
Check	7181	06/12/17	Employee	ROGER B MANNING	PAYROLL	June 12, 2017 Payroll Posting			\$2,747.50
Check	7182	06/12/17	Employee	JOHN A. STANAVITCH	PAYROLL	June 12, 2017 Payroll Posting			\$2,797.50
Check	7183	06/20/17	Vendor	CHEN MOORE & ASSOCIATES, INC.	0134159	SERVICES 5/1/17-5/31/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$4,024.18
Check	7184	06/20/17	Vendor	CMG-PB REMITTANCE ADDRESS	35857-060517	NOTICE-LAND DEV CODE 6/12/17	Legal Advertising	001-548002-51301	\$110.08
Check	7184	06/20/17	Vendor	CMG-PB REMITTANCE ADDRESS	35857-06052017	NOTICE-PUBLIC HEARING 6/2/17	Legal Advertising	001-548002-51301	\$700.00
Check	7185	06/20/17	Vendor	OFFICE DEPOT	930909574001	RUBBER CEMENT,GOO GONE,ETC	Office Supplies	001-551002-51301	\$108.99
Check	7185	06/20/17	Vendor	OFFICE DEPOT	930909777001	TABS CLEAR 3.5" & 2"	Office Supplies	001-551002-51301	\$8.58
Check	7185	06/20/17	Vendor	OFFICE DEPOT	932748946001	FRAME	Office Supplies	001-551002-51301	\$8.90
Check	7186	06/26/17	Vendor	DAKIM, INC	107894	RECEIVING STAMP	Office Supplies	001-551002-51301	\$128.88
Check	7187	06/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	20791	MANAGEMENT SERVICES 6/2017	Postage and Freight	001-541006-51301	\$15.70
Check	7187	06/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	20791	MANAGEMENT SERVICES 6/2017	Management Services	001-531093-51301	\$20,758.42
Check	7187	06/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	20791	MANAGEMENT SERVICES 6/2017	Office Supplies	001-551002-51301	\$375.00
Check	7187	06/26/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	20791	MANAGEMENT SERVICES 6/2017	Misc-Contingency	001-549900-51301	\$9.20
Check	7188	06/26/17	Vendor	OFFICE DEPOT	936188396001	COFFEE AND CREAMER	Office Supplies	001-551002-51301	\$43.34
Check	7188	06/26/17	Vendor	OFFICE DEPOT	936188490001	BOOKENDS	Office Supplies	001-551002-51301	\$38.37
Check	7188	06/26/17	Vendor	OFFICE DEPOT	936642361001	PAD/STAPLER/TAPE/SORTER/ETC	Office Supplies	001-551002-51301	\$210.88
Check	7188	06/26/17	Vendor	OFFICE DEPOT	936188469001	TABLES FOR OFFICE	Office Supplies	001-551002-51301	\$419.97
Check	7189	06/26/17	Vendor	PALM BEACH COUNTY	56526	OFF DUTY 6/5/17 AND 6/12/17	Contracts-Sheriff	001-534100-52901	\$368.00
Check	7190	06/26/17	Vendor	MARK L. DUBOIS	17133	SERVICES 5/30/17-06/08/17	Office Supplies	001-551002-51301	\$1,100.00
Account Total									\$43,629.57


Total Amount Paid	\$43,629.57
--------------------------	--------------------

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund Fund - 001	43,629.57
Total	43,629.57

Seventh Order of Business

MEMORANDUM

To: Mayor Roger Manning
City Council Members
Ken Cassel, City Manager

From: Pam E. Booker, City Attorney 

Date: April 6, 2017

Subject: Discussion Regarding Public Service Tax

In evaluating the budget, the City Manager proposes looking at the feasibility and desirability by the City Council of imposing a public service tax upon the properties within the boundaries for the City of Westlake. Florida Statutes, §166.231, provides for municipalities to levy a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas, either metered or bottled, manufactured gas either metered or bottled, and water service. The taxes will only be on purchases within the City of Westlake's jurisdictional boundaries. The tax rate cannot exceed 10% of the payments received by the seller of the aforementioned services.

The City is required to provide notice to the Department of Revenue, 120 days prior to the effective date of the tax increase. The City will also be required to provide advance written notice to the service providers. The tax is collected by the seller of the taxable item from the purchaser at the time of payment. The revenue collected from the public service tax is considered general revenue and it may be utilized for any public purpose.

In evaluating the Department of Revenue's data for jurisdictions within Palm Beach County that levy a public service tax, approximately twenty-five of the jurisdictions levy a 10% service tax, about ten jurisdictions do not levy any public service taxes, and approximately nineteen do not levy a tax on water services. A few jurisdictions rates vary from three to nine percent for the public services listed. A copy of the Department of Revenue's data for other communities within Palm Beach County is attached for your reference.

The Conversion and Incorporation Plan contemplated \$15,000.00 in revenue in the 2018 tax year from the electric utility tax, and \$40,000.00 revenue in the 2019 tax year. The City of Westlake would generate approximately \$4,800.00 for the public service tax on water, based upon the existing customer base, minus Seminole Ridge High School, which is exempt. The revenue projections will be higher, given that the tax rate would be applied to additional utility services and the customer base will increase in the 2018 tax year.

The statutory provision provide for several exemptions from the imposition of the tax for the purchase of natural gas or fuel oil by a public or private utility, purchases by the United States Government, the state of Florida, and all counties, school districts and municipalities. The City may exempt from tax the first 500 kilowatt hours of electricity purchased per month for residential use.

Staff recommends that the City levy a 10% public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled and water service. If it is the direction of the City Council to levy the public service tax, an ordinance will be brought back for the Council's consideration, providing for proper notice to the Department of Revenue and the service providers. Should you have any questions, or need any additional information, please do not hesitate to call.

Public Service Tax

Sections 166.231-.235, Florida Statutes

Summary:

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.¹ The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.⁸

1. Section 166.231(1), F.S.

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S.

6. Section 166.232, F.S.

7. Section 166.231(3)-(6) and (8), F.S.

8. Section 166.233(2), F.S.

Municipality	County	Public Service Taxed	Tax Rate	Effective Date	Repeal Date	
ATLANTIS	PALM BEACH	ELECTRIC	0.00%			
ATLANTIS	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
ATLANTIS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
ATLANTIS	PALM BEACH	GAS: MANUFACTURED	0.00%			
ATLANTIS	PALM BEACH	GAS: NATURAL	0.00%			
ATLANTIS	PALM BEACH	WATER	0.00%			
BELLE GLADE	PALM BEACH	ELECTRIC	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: NATURAL	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	WATER	10.00%	8/26/1985		
BOCA RATON	PALM BEACH	ELECTRIC	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: NATURAL	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	WATER	0.00%			
BOYNTON BEACH	PALM BEACH	ELECTRIC	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	FUEL OIL:KEROSENE	04/gal	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: NATURAL	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	WATER	0.00%			
BRINY BREEZES	PALM BEACH	ELECTRIC	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	FUEL OIL:KEROSENE	\$ 024/gal	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: MANUFACTURED	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: NATURAL	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	ELECTRIC	9.70%	4/1/1998	9/30/2008	Exempt first 90 kwh for residential users.
DELRAY BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$.04 per gallon	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	WATER	0.00%			
GLEN RIDGE	PALM BEACH	ELECTRIC	0.00%			
GLEN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GLEN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GLEN RIDGE	PALM BEACH	GAS: MANUFACTURED	0.00%			
GLEN RIDGE	PALM BEACH	GAS: NATURAL	0.00%			
GLEN RIDGE	PALM BEACH	WATER	0.00%			
GOLF	PALM BEACH	ELECTRIC	0.00%			
GOLF	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GOLF	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GOLF	PALM BEACH	GAS: MANUFACTURED	0.00%			
GOLF	PALM BEACH	GAS: NATURAL	0.00%			
GOLF	PALM BEACH	WATER	0.00%			
GOLFVIEW	PALM BEACH	ELECTRIC	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFVIEW	PALM BEACH	FUEL OIL:KEROSENE	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFVIEW	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFVIEW	PALM BEACH	GAS: MANUFACTURED	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFVIEW	PALM BEACH	GAS: NATURAL	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter

GOLFVIEW	PALM BEACH	WATER	0.00%			
GREENACRES	PALM BEACH	ELECTRIC	10.00%	10/1/1991		
GREENACRES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GREENACRES	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS NATURAL	10.00%	10/1/1991		
GREENACRES	PALM BEACH	WATER	10.00%	10/1/1998		
GULF STREAM	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GULF STREAM	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS MANUFACTURED	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	WATER	0.00%			
HIGHLAND BEACH	PALM BEACH	ELECTRIC	0.00%			
HIGHLAND BEACH	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS MANUFACTURED	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS NATURAL	0.00%			
HIGHLAND BEACH	PALM BEACH	WATER	0.00%			
HYPOLUXO	PALM BEACH	ELECTRIC	7.00%	9/28/1982		
HYPOLUXO	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HYPOLUXO	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HYPOLUXO	PALM BEACH	GAS MANUFACTURED	0.00%			
HYPOLUXO	PALM BEACH	GAS NATURAL	0.00%			
HYPOLUXO	PALM BEACH	WATER	0.00%			
JUNO BEACH	PALM BEACH	ELECTRIC	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	8.00%	7/9/1986	3/31/2010	
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS MANUFACTURED	8.00%	9/29/1983		
JUNO BEACH	PALM BEACH	GAS NATURAL	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	WATER	8.00%	1/1/2010	12/31/2010	Seller's obligation to collect and remit the increased tax rate may n
JUNO BEACH	PALM BEACH	WATER	10.00%	1/1/2011		
JUPITER	PALM BEACH	ELECTRIC	6.00%	8/16/1994		
JUPITER	PALM BEACH	FUEL OIL/KEROSENE	\$.012/gal	8/16/1994		
JUPITER	PALM BEACH	GAS LIQUEFIED PETROLEUM	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS MANUFACTURED	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS NATURAL	6.00%	8/16/1994		
JUPITER	PALM BEACH	WATER				
JUPITER INLET COLONY	PALM BEACH	ELECTRIC	0.00%			
JUPITER INLET COLONY	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS MANUFACTURED	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS NATURAL	0.00%			
JUPITER INLET COLONY	PALM BEACH	WATER	0.00%			
LAKE CLARKE SHORES	PALM BEACH	ELECTRIC	0.00%			
LAKE CLARKE SHORES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS NATURAL	0.00%			
LAKE CLARKE SHORES	PALM BEACH	WATER	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	ELECTRIC	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS NATURAL	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	WATER	0.00%			
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS MANUFACTURED	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS NATURAL	1.00%	10/1/1990	9/30/2009	

LAKE PARK	PALM BEACH	GAS: NATURAL	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		Agenda Page 27
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		
LAKE WORTH	PALM BEACH	ELECTRIC	0.00%			
LAKE WORTH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1987		
LAKE WORTH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
LAKE WORTH	PALM BEACH	GAS: MANUFACTURED	0.00%			
LAKE WORTH	PALM BEACH	GAS: NATURAL	0.00%			
LAKE WORTH	PALM BEACH	WATER	0.00%	1/1/1987		
LANTANA	PALM BEACH	ELECTRIC	10.00%	8/14/1995		
LANTANA	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: MANUFACTURED	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: NATURAL	10.00%	8/14/1995		
LANTANA	PALM BEACH	WATER	10.00%	8/14/1995		
LOXAHATCHEE GROVE	PALM BEACH	ELECTRIC	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
MANALAPAN	PALM BEACH	ELECTRIC	10.00%			
MANALAPAN	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
MANALAPAN	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
MANALAPAN	PALM BEACH	GAS: MANUFACTURED	0.00%			
MANALAPAN	PALM BEACH	GAS: NATURAL	10.00%			
MANALAPAN	PALM BEACH	WATER	0.00%			
MANGONIA PARK	PALM BEACH	ELECTRIC	10.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	FUEL OIL:KEROSENE	0.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: NATURAL	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	WATER	10.00%	9/2/1980		
NORTH PALM BEACH	PALM BEACH	ELECTRIC	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$.02/gal	9/23/1993		
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	WATER	10.00%	4/1/2004		
OCEAN RIDGE	PALM BEACH	ELECTRIC	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	ELECTRIC	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	WATER	8.50%	9/11/1990	12/31/2008	
OCEAN RIDGE	PALM BEACH	WATER	10.00%	1/1/2009		
PAHOKEE	PALM BEACH	ELECTRIC	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: NATURAL	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	WATER		1/1/1965		S/A
PALM BEACH	PALM BEACH	ELECTRIC	10.00%			
PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	4.00%			
PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%			
PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%			
PALM BEACH	PALM BEACH	WATER	10.00%			
PALM BEACH COUNTY	PALM BEACH	ELECTRIC	See comments			10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	FUEL OIL:KEROSENE	0.00%			

PALM BEACH COUNTY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: MANUFACTURED	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: NATURAL	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	WATER	0.00%		
PALM BEACH GARDENS	PALM BEACH	ELECTRIC	0.00%		
PALM BEACH GARDENS	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: MANUFACTURED	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: NATURAL	0.00%		
PALM BEACH GARDENS	PALM BEACH	WATER	0.00%		
PALM BEACH SHORES	PALM BEACH	ELECTRIC	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: NATURAL	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	WATER	10.00%	4/1/2017	
PALM SPRINGS	PALM BEACH	ELECTRIC	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: NATURAL	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	WATER	10.00%	8/26/1993	
RIVIERA BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	WATER	10.00%	9/1/1989	
ROYAL PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
ROYAL PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1987	
SOUTH BAY	PALM BEACH	ELECTRIC	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
SOUTH BAY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: MANUFACTURED	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: NATURAL	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	WATER	0.00%		
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	5.00%	4/1/1998	12/31/2002
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	1/1/2003	
SOUTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/22/1995	
SOUTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: NATURAL	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	WATER	5.00%	4/1/1998	
TEQUESTA	PALM BEACH	ELECTRIC	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	FUEL OIL:KEROSENE	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: MANUFACTURED	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: NATURAL	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	WATER	9.00%	9/1/1994	6/30/2016
TEQUESTA	PALM BEACH	WATER	6.00%	7/1/2016	
WELLINGTON	PALM BEACH	ELECTRIC	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
WELLINGTON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: MANUFACTURED	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: NATURAL	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	WATER	0.00%		
WEST PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1984	

August 14, 2017 1st Reading
 September 11, 2017 2nd Reading

ORDINANCE NO. 2017-4

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING A PUBLIC SERVICE TAX ON ALL SALES OF ELECTRICITY, METERED NATURAL GAS, LIQUEFIED PETROEUM GAS EITHER METERED OR BOTTLED GAS, MANUFACTURED GAS EITHER METERED OR BOTTLED AND WATER WITHIN THE CITY OF WESTLAKE, WHICH SHALL BECOME PART OF THE CODE OF ORDINANCES, ENTITLED "PUBLIC SERVICES TAX", PROVIDING FOR CODIFICATION, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 166, Section 166.231, the City of Westlake is authorized to levy and impose a Public Services Tax; and

WHEREAS, the City of Westlake, as a newly incorporated municipality does not currently have a public services tax in place, however, consistent with the provisions of Florida Statutes, Chapter 166, the City of Westlake desires to create, implement and levy a public services tax on purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services in the City of Westlake; and

WHEREAS, in accordance with Florida Statutes, the City of Westlake hereby imposes and levies a public services tax as provided for in Section 166.231, et seq., at the rate of 10.00%; and

WHEREAS, the City of Westlake elects to impose and levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services, within the jurisdictional limits of the City, in accordance with the Florida Statutes; and

WHEREAS, the City desires to increase the public services tax rate from zero percent to ten (10%) on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

WHEREAS, it is the intent of the City of Westlake to impose and levy a public services tax rate of ten (10%) percent on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

WHEREAS, the sellers of the utility services listed herein are required to collect and remit payments to the City of Westlake, on a monthly basis, the tax collected during the previous month.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

Section 1. Public Services Tax: The City of Westlake hereby adopts and levies a Public Services Tax, as provided for in Florida Statutes, §166.231, et. Seq., at the rate of 10.00% on the sale of electricity, metered natural gas, liquefied petroleum gas either metered or bottled,

manufactured gas either metered or bottled, and water services. The seller of the aforementioned services shall add the public services tax to the bill and remit payments to the City on a monthly basis.

Section 2. Collection and Remittance: It shall be the duty of every seller of electricity, metered natural gas, liquefied petroleum gas wither metered or bottled, manufactured gas either metered or bottled, and water services within the corporate limits of the City of Westlake to collect from the purchase thereof for the use of the City, the tax hereby levied at the time of collecting the selling price, and to report and pay over on or before the last day of each calendar month to the City of Westlake, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect for any utility service without at the same time collecting the tax hereby levied unless such seller shall elect to assumer and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting or such utility service where the seller has not elected to assume and pay such tax shall be liable to the City for the amount of such tax; provided, however, that the seller shall not be liable for the payment of tax upon uncollected bills.

Section 3. Exemptions: Purchases made by the United States Government, this state and all counties, school districts, and municipalities of the state exempted by law or court order are exempt from the tax authorized by this ordinance. Purchases by any recognized church in this state for use exclusively for church purposes is exempt from this tax.

Section 4. Codification and Conflicts: The City Council specifically authorizes codification and incorporation of this ordinance into the Code of Ordinance for the City of Westlake. Should any ordinance be in conflict with the provisions contained herein, the same is hereby repealed by adoption of this ordinance.

Section 5: Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

Section 6. Effective Date: This ordinance shall be effective on January 1, 2018.

PASSED this _____ day of August 14, 2017, on first reading.

PASSED AND ADOPTED this _____ day of September 11, 2017, on second reading.

 City of Westlake
 Roger Manning, Mayor

 Sandra DeMarco, City Clerk

 Pam E. Booker, City Attorney

Eighth Order of Business

ORDINANCE NO. 2017-2

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AMENDING THE CITY'S INTERIM LAND DEVELOPMENT CODE, ARTICLE 8, TABLE 8(G)(2)(C) ENTRANCE DESIGN STANDARDS, WHICH PROVIDES CRITERIA FOR ENTRY SIGNS, SAID AMENDMENT SHALL INCLUDE DESIGN CRITERIA FOR NON-RESIDENTIAL ENTRY SIGNS; PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 163, upon incorporation, the County's comprehensive plan shall be deemed controlling, until the City of Westlake adopts its' own comprehensive plan; and

WHEREAS, the pursuant to Section 163.3174(4)(C), the Planning and Zoning Board, sitting as the Local Planning Agency(LPA), has the authority to review proposed land development regulations, land development codes, or amendments thereto; and

WHEREAS, the Developer has requested review of a provision of the land development codes regarding entrance signs for the non-residential developments within the City of Westlake, wherein the non-residential entry signs may include business entities names on the entry signs; and

WHEREAS, the entrance sign standards shall limit the maximum size of the business entities' names to sixty (60) square feet and twenty-one (21) feet in height, and such names shall be of uniform color and font; and

WHEREAS, the Developer's requested changes to the City of Westlake's interim land development code are shown in underline for the additions to the code and strike through for the deletions to the code, as set forth in the attached Exhibit "A"; and

WHEREAS, the City of Westlake's Planning and Zoning Board, sitting as the Local Planning Agency(LPA), had the opportunity to review the requested changes at a public hearing, and to make a recommendation to the City Council for the City of Westlake; and

WHEREAS, the staff for the City of Westlake has reviewed the request of the applicant and the addition of notes two and three, within Article 8, Table 8(G)(2)(C) of the City's interim land development code, which addition, will allow for the business entities' name to be included on the totem portion of the non-residential pod entry sign; and

WHEREAS, having considered the recommendations of the Planning and Zoning Board, the City Council for the City of Westlake has found and determined that the adoption of the land development text amendment to Article 8, Table 8(G)(2)(C), will preserve the public health, safety and welfare, enhance the value and character of the community and implement the interim adopted comprehensive plan.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

Section 1. Incorporation: The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Amendment: The City of Westlake hereby amends the interim Land Development Code, Article 8, Table 8(G)(2)(C), Entrance Sign Standards as shown in underline and strikethrough format, in the Exhibit "A" attached hereto and incorporated herein, said amendments are applicable to non-residential entrance signs within the jurisdictional boundaries of the City of Westlake.

Section 3. Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

Section 4. Effective Date: This ordinance shall be effective upon adoption on second reading.

PASSED this _____ day of June, 2017, on first reading.

PASSED AND ADOPTED this _____ day of August, 2017, on second reading.

City of Westlake
Roger Manning, Mayor

Sandra DeMarco, City Clerk

City Attorney
Pam E. Booker, Esq.

Exhibit "A"
City of Westlake Amendment to Article 8, Table 8(G)(2)(C)

Table 8.G.2.C - Entrance Sign Standards

Maximum Number	2 signs per entrance
Maximum Sign Face Area Per Sign	60 sq. ft. ²
Additional Residential Sign Face Area Option	If a decorative background element such as tile, stucco, or other building material or color is used, the maximum sign face area for such decorative treatment may be expanded 24 inches measured from the sign face area in each cardinal direction.
Maximum Height	8 ft. ²
Additional Residential Height Option	The maximum sign height, excluding the height of the structure to which the sign is attached may be increased up to ten feet for a R-O- W > 80 or = to 110 feet in width, or 12 feet for a R-O-W > 110 feet, subject to a 25 foot setback or the district setback, whichever is greater ¹ .
Maximum Projection	24 inches from surface of wall
Location	Attached to a wall, fence or project identification feature located at or within 100 <u>300</u> feet of the entrance to a development a pod boundary.
Sign Copy and Graphics	Shall be limited to the name and address of the development. ^{2,3}
Ord. 2006-036	
Notes:	
1.	The maximum sign height, excluding the height of the structure to which the sign is attached may be increased up to 20 feet for signs fronting on the Rural Parkway in the AGR zoning district. [Ord. 2006-036]
2.	<u>Tenant, plaza, community, and/or City landmark identification shall be permitted on the totem portion of non-residential entrance signs up to a maximum of 60 square feet and 21 feet in height.</u>
3.	<u>All tenant, plaza, community, and/or City landmark identification shall maintain consistent colors and font styles. Logos are not permitted on the entrance monument signs.</u>


Graphic Depiction of Sign to Size and Scale:



Ninth Order of Business

MEMORANDUM

To: Mayor Roger Manning
City Council Members
Ken Cassel, City Manager

From: Pam E. Booker, City Attorney 

Date: March 6, 2017

Subject: Discussion on Communications Service Tax

In the process of analyzing and evaluating the budget for the City of Westlake, one option for the City to consider is the imposition and levy of a discretionary communications service tax on the sale of communications within the City limits. In 2001, the legislature simplified the communications service tax throughout the state of Florida. The legislature determined that it is a taxable privilege to engage in the business of selling retail communications services. Municipalities and Counties are allowed to impose a communications service tax on the customer's bills on a monthly basis. The dealer (provider) of services to the customer must invoice this amount separately and remit the funds to the Department of Revenue's ("Department") local communications services tax clearing trust fund. The funds are then submitted to the municipality on a monthly basis with a detailed report.

The Department maintains a list of the ordinances through-out the state for each jurisdiction. The Department of Revenue's Office of Tax Research provides data on revenue projections for the year ending 2017, for the thirty-eight jurisdictions in Palm Beach County, at the time of reporting. The rate for the majority of the jurisdictions is at 5.22%. Two of the smaller jurisdictions in Palm Beach County are Glen Ridge and Golf, with populations of 215, and 252 residents pursuant to the data. The revenue estimates are \$10,000.00 and \$16,000.00. These are comparables for the City of Westlake. A copy of the data and the list of tax rates for the jurisdictions in Palm Beach County is attached.

The statute provides exemptions for local governments, religious institutions, educational institutions and other organizations exempt under 501(c)(3) from federal income tax. A copy of the City's ordinance along with form(DR-700021) is required to be submitted to the Department by September 1, of the year of the imposition of the tax or change to an existing tax. The Department provides ninety (90) days prior notice to the dealers of service within each jurisdiction. The tax rate goes into effect for collection the following January 1.

The conversions plan contemplated \$8,000.00 revenues for the 2019 tax year from the communications services tax. Should the City Council elect to impose a communications services tax for the sale of services within the City of Westlake, an ordinance would be brought back to the Council for review and approval. The City would start receiving revenue in January of 2018. Based upon the rates for other jurisdictions in Palm Beach County, management suggests imposing a rate of 5.22% for the communications services tax. This rate includes 5.1% as authorized for charter municipalities that do not levy permit fees for utilization of the municipalities rights-of-ways, as permitted under Florida Statutes, chapter 337. There is also an additional (0.12%) for use of rights-of-ways. Therefore, the aggregate rate would be 5.22%.

Finally, the revenues received from imposition of the communications services tax may be used by the municipality for any public purpose. Please provide directions as to whether or not the City of Westlake wishes to adopt a communications service tax for the sale of communications services within the City's limits. Should you have any questions, or need any additional information, please do not hesitate to contact management.

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
LIBERTY BOCC	\$ 2,483,757	0.600%	\$ 14,756	5,969	\$ 416
Bristol	\$ 498,156	5.220%	\$ 25,649	958	\$ 520
MADISON BOCC	\$ 4,986,097	1.840%	\$ 96,724	13,456	\$ 371
Greenville	\$ 260,549	4.620%	\$ 12,166	766	\$ 340
Lee	\$ 277,545	5.220%	\$ 14,505	332	\$ 836
Madison	\$ 1,661,732	5.220%	\$ 91,647	3,061	\$ 543
MANATEE BOCC	\$ 185,615,870	1.840%	\$ 3,347,530	274,675	\$ 676
Anna Maria	\$ 1,742,624	5.220%	\$ 90,134	1,519	\$ 1,147
Bradenton	\$ 36,161,210	5.720%	\$ 2,028,524	52,511	\$ 689
Bradenton Beach	\$ 1,727,607	5.720%	\$ 97,636	1,178	\$ 1,467
Holmes Beach	\$ 4,457,284	5.220%	\$ 227,808	3,851	\$ 1,157
Longboat Key (part)	\$ 3,811,086	5.220%	\$ 195,701	2,378	\$ 1,603
Palmetto	\$ 7,342,737	5.420%	\$ 387,752	13,034	\$ 563
MARION BOCC	\$ 147,025,912	1.735%	\$ 2,720,897	269,793	\$ 545
Bellevue	\$ 3,464,341	5.120%	\$ 178,872	4,741	\$ 731
Dunnellon	\$ 1,804,303	5.220%	\$ 93,014	1,771	\$ 1,019
McIntosh	\$ 369,020	5.220%	\$ 19,207	450	\$ 820
Ocala	\$ 49,307,121	5.220%	\$ 2,555,888	58,217	\$ 847
Reddick	\$ 151,426	1.300%	\$ 1,922	501	\$ 302
MARTIN BOCC	\$ 99,343,473	1.840%	\$ 1,742,553	129,131	\$ 769
Jupiter Island	\$ 1,470,559	5.220%	\$ 72,071	810	\$ 1,816
Ocean Breeze	\$ 101,675	2.200%	\$ 1,630	95	\$ 1,070
Sewall's Point	\$ 2,050,208	3.120%	\$ 57,827	2,000	\$ 1,025
Stuart	\$ 17,464,107	5.220%	\$ 862,952	16,087	\$ 1,086
MIAMI-DADE BOCC	\$ 651,116,956	5.220%	\$ 32,572,374	1,153,854	\$ 564
Aventura	\$ 41,087,831	5.200%	\$ 1,948,969	37,473	\$ 1,096
Bal Harbour	\$ 5,877,040	5.220%	\$ 288,648	2,778	\$ 2,116
Bay Harbor Islands	\$ 4,288,885	5.220%	\$ 198,851	5,552	\$ 772
Biscayne Park	\$ 2,048,200	5.220%	\$ 99,654	3,147	\$ 651
Coral Gables	\$ 72,953,950	5.220%	\$ 3,249,574	49,397	\$ 1,477
Cutler Bay	\$ 23,296,372	5.220%	\$ 1,158,984	44,109	\$ 528
Doral	\$ 83,525,440	5.220%	\$ 3,899,196	55,660	\$ 1,501
El Portal	\$ 1,202,579	5.600%	\$ 61,670	2,334	\$ 515
Florida City	\$ 4,150,156	5.420%	\$ 218,514	12,577	\$ 330
Golden Beach	\$ 891,904	2.120%	\$ 16,055	928	\$ 961
Hialeah	\$ 97,298,279	5.870%	\$ 5,454,826	233,053	\$ 417
Hialeah Gardens	\$ 10,002,348	5.220%	\$ 497,526	23,004	\$ 435
Homestead	\$ 30,120,740	5.420%	\$ 2,048,180	69,515	\$ 433
Indian Creek	\$ 131,181	0.700%	\$ 778	86	\$ 1,525
Key Biscayne	\$ 15,779,291	5.220%	\$ 713,727	12,684	\$ 1,244
Medley	\$ 8,248,886	6.220%	\$ 466,618	836	\$ 9,867
Miami	\$ 416,155,759	5.220%	\$ 20,388,967	436,857	\$ 953
Miami Beach	\$ 81,348,565	5.220%	\$ 3,763,857	91,714	\$ 887
Miami Gardens	\$ 48,994,109	5.220%	\$ 2,417,399	109,951	\$ 446
Miami Lakes	\$ 24,939,255	5.220%	\$ 1,147,983	30,198	\$ 826
Miami Shores	\$ 7,419,231	5.720%	\$ 378,304	10,806	\$ 687
Miami Springs	\$ 11,622,949	5.220%	\$ 561,735	14,089	\$ 825
North Bay Village	\$ 4,857,203	4.900%	\$ 211,798	8,178	\$ 594
North Miami	\$ 25,775,659	5.220%	\$ 1,271,228	62,380	\$ 413
North Miami Beach	\$ 34,277,892	5.220%	\$ 1,722,877	43,533	\$ 787
Opa-locka	\$ 8,235,629	5.220%	\$ 413,407	17,528	\$ 470
Palmetto Bay	\$ 22,895,712	5.220%	\$ 1,092,003	23,843	\$ 960
Pinecrest	\$ 16,583,955	5.520%	\$ 790,349	18,408	\$ 901
South Miami	\$ 9,618,246	5.220%	\$ 437,353	13,656	\$ 704

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Sunny Isles Beach	\$ 17,958,465	5.220%	\$ 884,752	21,592	\$ 832
Surfside	\$ 4,706,867	5.220%	\$ 223,120	5,703	\$ 825
Sweetwater	\$ 6,338,352	5.220%	\$ 320,408	20,793	\$ 305
Virginia Gardens	\$ 1,618,340	5.220%	\$ 76,088	2,416	\$ 670
West Miami	\$ 4,377,314	5.220%	\$ 217,873	6,018	\$ 727
MONROE BOCC	\$ 39,992,861	1.640%	\$ 612,746	33,866	\$ 1,181
Islamorada	\$ 5,162,253	5.220%	\$ 267,746	6,199	\$ 833
Key Colony Beach	\$ 1,272,759	5.100%	\$ 64,660	796	\$ 1,599
Key West	\$ 26,819,407	5.220%	\$ 1,294,967	24,662	\$ 1,087
Layton	\$ -	0.00%	\$ -	183	\$ -
Marathon	\$ 10,018,039	5.220%	\$ 497,451	8,439	\$ 1,187
NASSAU BOCC	\$ 38,281,202	1.840%	\$ 679,061	60,301	\$ 635
Callahan	\$ 1,261,918	4.500%	\$ 55,827	1,185	\$ 1,065
Fernandina Beach	\$ 12,041,156	5.120%	\$ 601,020	11,946	\$ 1,008
Hilliard	\$ 1,640,622	5.220%	\$ 81,822	3,032	\$ 541
OKALOOSA BOCC	\$ 75,440,082	2.300%	\$ 1,732,773	108,932	\$ 693
Cinco Bayou	\$ 429,088	5.120%	\$ 21,651	397	\$ 1,081
Crestview	\$ 15,043,904	5.220%	\$ 766,667	23,460	\$ 641
Destin	\$ 17,695,071	5.220%	\$ 926,783	12,730	\$ 1,390
Fort Walton Beach	\$ 21,627,814	5.620%	\$ 1,190,108	20,869	\$ 1,036
Laurel Hill	\$ 230,826	2.800%	\$ 6,156	534	\$ 432
Mary Esther	\$ 3,366,209	5.020%	\$ 164,963	3,859	\$ 872
Niceville	\$ 11,001,628	5.500%	\$ 590,794	13,774	\$ 799
Shalimar	\$ 1,331,060	5.000%	\$ 65,478	741	\$ 1,796
Valparaiso	\$ 2,878,516	5.220%	\$ 139,056	5,254	\$ 548
OKEECHOBEE BOCC	\$ 12,306,201	0.800%	\$ 109,413	32,505	\$ 379
Okeechobee	\$ 4,446,051	5.100%	\$ 235,488	5,534	\$ 803
ORANGE BOCC	\$ 430,756,931	4.980%	\$ 20,667,537	797,388	\$ 540
Apopka	\$ 25,785,751	6.120%	\$ 1,550,689	46,571	\$ 554
Bay Lake	\$ -	0.00%	\$ -	15	\$ -
Belle Isle	\$ 4,412,237	5.220%	\$ 212,715	6,464	\$ 683
Eatonville	\$ 2,110,556	5.220%	\$ 106,209	2,214	\$ 953
Edgewood	\$ 2,105,424	5.220%	\$ 98,824	2,635	\$ 799
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 24,869,953	5.220%	\$ 1,207,685	17,007	\$ 1,462
Oakland	\$ 1,457,609	5.220%	\$ 74,462	2,624	\$ 555
Ocoee	\$ 21,450,745	5.220%	\$ 1,060,995	40,171	\$ 534
Orlando	\$ 268,141,804	5.220%	\$ 13,021,814	262,372	\$ 1,022
Windermere	\$ 3,612,063	5.220%	\$ 176,122	2,869	\$ 1,259
Winter Garden	\$ 23,047,609	5.220%	\$ 1,179,190	39,871	\$ 578
Winter Park	\$ 35,130,198	5.720%	\$ 1,874,270	28,967	\$ 1,213
OSCEOLA BOCC	\$ 108,738,944	5.220%	\$ 5,793,129	200,266	\$ 543
Kissimmee	\$ 34,666,613	5.220%	\$ 1,786,417	66,432	\$ 522
St. Cloud	\$ 19,158,868	5.100%	\$ 951,385	41,316	\$ 464
PALM BEACH BOCC	\$ 424,760,404	5.720%	\$ 24,482,459	605,960	\$ 701
Atlantis	\$ 2,582,564	5.100%	\$ 123,166	2,001	\$ 1,291
Belle Glade	\$ 5,828,595	5.120%	\$ 281,910	17,448	\$ 334
Boca Raton	\$ 130,356,300	5.420%	\$ 6,451,783	87,766	\$ 1,485
Boynton Beach	\$ 46,385,003	5.220%	\$ 2,551,904	72,784	\$ 637
Briny Breezes	\$ 221,061	5.220%	\$ 11,418	415	\$ 533
Cloud Lake	\$ 171,391	2.320%	\$ 3,889	133	\$ 1,289
Delray Beach	\$ 59,167,006	5.220%	\$ 2,823,968	63,175	\$ 937
Glen Ridge	\$ 211,192	5.220%	\$ 10,024	215	\$ 982
Golf	\$ 375,680	5.220%	\$ 16,024	252	\$ 1,491

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Greenacres	\$ 18,901,058	6.440%	\$ 1,143,384	38,943	\$ 485
Gulf Stream	\$ 1,138,086	5.220%	\$ 53,601	998	\$ 1,140
Haverhill	\$ 924,987	2.600%	\$ 22,456	1,977	\$ 468
Highland Beach	\$ 5,268,645	5.220%	\$ 253,255	3,600	\$ 1,464
Hypoluxo	\$ 1,918,875	5.920%	\$ 125,645	2,691	\$ 713
Juno Beach	\$ 6,030,592	5.220%	\$ 271,609	3,240	\$ 1,861
Jupiter	\$ 52,006,807	5.220%	\$ 2,518,832	59,108	\$ 880
Jupiter Inlet Colony	\$ -	5.220%	\$ -	396	\$ -
Lake Clarke Shores	\$ 2,493,000	5.220%	\$ 118,828	3,375	\$ 739
Lake Park	\$ 5,512,266	5.320%	\$ 274,756	8,598	\$ 641
Lake Worth	\$ 17,005,669	5.220%	\$ 836,445	37,674	\$ 451
Lantana	\$ 4,287,024	5.420%	\$ 212,522	10,683	\$ 401
Loxahatchee Groves	\$ 1,688,567	5.220%	\$ 88,143	3,203	\$ 527
Manalapan	\$ 952,597	1.600%	\$ 14,094	410	\$ 2,323
Mangonia Park	\$ 1,445,134	5.620%	\$ 72,438	1,959	\$ 738
North Palm Beach	\$ 11,827,123	5.220%	\$ 570,688	12,206	\$ 969
Ocean Ridge	\$ 2,161,540	2.000%	\$ 39,929	1,794	\$ 1,205
Pahokee	\$ 1,680,472	5.220%	\$ 84,172	5,488	\$ 306
Palm Beach	\$ 19,007,556	5.220%	\$ 901,401	8,041	\$ 2,364
Palm Beach Gardens	\$ 58,204,232	3.500%	\$ 1,966,456	50,521	\$ 1,152
Palm Beach Shores	\$ 1,454,900	5.520%	\$ 78,732	1,143	\$ 1,273
Palm Springs	\$ 9,487,049	5.320%	\$ 478,643	22,282	\$ 426
Riviera Beach	\$ 20,899,710	5.220%	\$ 1,014,767	33,953	\$ 616
Royal Palm Beach	\$ 22,573,425	5.220%	\$ 1,089,434	36,731	\$ 615
South Bay	\$ 1,095,987	5.100%	\$ 52,699	3,209	\$ 342
South Palm Beach	\$ 749,264	5.600%	\$ 38,221	1,366	\$ 549
Tequesta	\$ 5,807,487	5.220%	\$ 281,278	5,665	\$ 1,025
Wellington	\$ 45,474,367	5.220%	\$ 2,147,983	59,860	\$ 760
West Palm Beach	\$ 104,354,494	5.420%	\$ 5,201,521	106,217	\$ 982
PASCO BOCC	\$ 273,956,107	1.840%	\$ 4,953,297	444,384	\$ 616
Dade City	\$ 4,232,087	5.220%	\$ 223,309	6,816	\$ 621
New Port Richey	\$ 11,513,309	5.620%	\$ 639,065	15,351	\$ 750
Port Richey	\$ 2,597,900	5.100%	\$ 130,014	2,638	\$ 985
St. Leo	\$ 258,968	5.220%	\$ 12,857	1,350	\$ 192
San Antonio	\$ 961,128	0.800%	\$ 7,671	1,232	\$ 780
Zephyrhills	\$ 8,425,762	5.520%	\$ 460,671	15,010	\$ 561
PINELLAS BOCC	\$ 189,479,312	5.220%	\$ 9,817,808	273,814	\$ 692
Belleair	\$ 3,396,531	5.220%	\$ 166,452	3,889	\$ 873
Belleair Beach	\$ 1,550,720	6.000%	\$ 89,647	1,563	\$ 992
Belleair Bluffs	\$ 1,756,792	5.220%	\$ 88,179	2,052	\$ 856
Belleair Shore	\$ 109,951	2.400%	\$ 2,564	107	\$ 1,028
Clearwater	\$ 92,136,079	5.120%	\$ 4,525,861	110,679	\$ 832
Dunedin	\$ 23,807,246	5.320%	\$ 1,223,627	35,777	\$ 665
Gulfport	\$ 6,805,969	6.120%	\$ 405,444	12,222	\$ 557
Indian Rocks Beach	\$ 4,024,995	2.300%	\$ 89,068	4,203	\$ 958
Indian Shores	\$ 2,427,948	5.220%	\$ 124,380	1,424	\$ 1,705
Kenneth City	\$ 2,213,214	5.100%	\$ 110,638	5,040	\$ 439
Largo	\$ 52,954,542	5.620%	\$ 2,887,184	80,747	\$ 656
Madeira Beach	\$ 4,178,548	5.720%	\$ 233,075	4,341	\$ 963
North Redington Beach	\$ 1,358,901	5.120%	\$ 68,155	1,418	\$ 958
Oldsmar	\$ 17,967,595	5.820%	\$ 976,724	13,993	\$ 1,284
Pinellas Park	\$ 35,347,373	5.400%	\$ 1,857,797	51,790	\$ 683
Redington Beach	\$ 1,125,651	5.400%	\$ 57,929	1,438	\$ 783
Redington Shores	\$ 1,984,342	5.220%	\$ 100,656	2,152	\$ 922

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Safety Harbor	\$ 12,719,054	6.520%	\$ 795,350	17,097	\$ 744
St. Petersburg	\$ 178,124,760	5.620%	\$ 9,657,491	256,265	\$ 695
St. Pete Beach	\$ 9,133,201	5.700%	\$ 501,377	9,412	\$ 970
Seminole	\$ 13,498,119	5.220%	\$ 699,355	18,231	\$ 740
South Pasadena	\$ 4,063,589	5.720%	\$ 229,067	5,081	\$ 800
Tarpon Springs	\$ 16,570,673	5.720%	\$ 921,521	24,421	\$ 679
Treasure Island	\$ 6,462,344	5.220%	\$ 329,520	6,790	\$ 952
POLK BOCC	\$ 191,220,634	5.220%	\$ 9,748,882	388,514	\$ 492
Auburndale	\$ 8,541,476	5.220%	\$ 437,784	14,832	\$ 576
Bartow	\$ 9,342,423	6.120%	\$ 556,497	18,029	\$ 518
Davenport	\$ 2,837,414	3.520%	\$ 100,488	3,786	\$ 749
Dundee	\$ 1,682,977	5.720%	\$ 92,580	3,974	\$ 423
Eagle Lake	\$ 1,070,179	5.420%	\$ 56,309	2,387	\$ 448
Fort Meade	\$ 1,868,717	5.320%	\$ 98,630	5,741	\$ 326
Frostproof	\$ 1,563,364	5.320%	\$ 80,409	3,004	\$ 520
Haines City	\$ 9,960,768	5.220%	\$ 514,053	22,660	\$ 440
Highland Park	\$ -	0.00%	\$ -	234	\$ -
Hillcrest Heights	\$ 109,256	1.100%	\$ 1,174	254	\$ 430
Lake Alfred	\$ 2,421,727	5.220%	\$ 122,355	5,322	\$ 455
Lake Hamilton	\$ 681,239	3.720%	\$ 24,757	1,271	\$ 536
Lake Wales	\$ 8,962,829	5.220%	\$ 456,157	15,011	\$ 597
Lakeland	\$ 68,174,068	6.430%	\$ 4,264,792	101,517	\$ 672
Mulberry	\$ 2,545,081	5.220%	\$ 131,914	3,775	\$ 674
Polk City	\$ 2,710,278	5.220%	\$ 140,230	1,623	\$ 1,670
Winter Haven	\$ 27,859,330	6.320%	\$ 1,724,542	38,085	\$ 732
PUTNAM BOCC	\$ 23,585,872	1.840%	\$ 507,465	57,391	\$ 411
Crescent City	\$ 852,795	5.100%	\$ 39,859	1,540	\$ 554
Interlachen	\$ 882,397	5.220%	\$ 44,937	1,337	\$ 660
Palatka	\$ 6,914,135	5.220%	\$ 274,183	10,418	\$ 664
Pomona Park	\$ 293,496	5.220%	\$ 13,773	873	\$ 336
Welaka	\$ 455,537	5.220%	\$ 22,707	712	\$ 640
ST. JOHNS BOCC	\$ 126,212,656	1.840%	\$ 2,689,075	192,710	\$ 655
Hastings	\$ 475,779	5.220%	\$ 24,633	604	\$ 788
Marineland (part)	\$ 124	0.400%	\$ -	2	\$ -
St. Augustine	\$ 17,130,668	5.220%	\$ 1,048,599	13,590	\$ 1,261
St. Augustine Beach	\$ 3,550,283	5.220%	\$ 242,858	6,480	\$ 548
ST. LUCIE BOCC	\$ 47,366,111	1.840%	\$ 841,129	70,814	\$ 669
Fort Pierce	\$ 23,836,732	5.220%	\$ 1,208,093	42,087	\$ 566
Port St. Lucie	\$ 101,202,887	5.220%	\$ 5,137,665	174,126	\$ 581
St. Lucie Village	\$ 400,302	1.600%	\$ 6,166	597	\$ 671
SANTA ROSA BOCC	\$ 74,497,157	1.580%	\$ 1,120,011	141,729	\$ 526
Gulf Breeze	\$ 5,902,513	4.500%	\$ 258,006	5,832	\$ 1,012
Jay	\$ 525,889	1.300%	\$ 6,631	563	\$ 934
Milton	\$ 6,110,655	5.820%	\$ 362,039	9,345	\$ 654
SARASOTA BOCC	\$ 210,238,543	4.820%	\$ 9,959,253	251,065	\$ 837
Longboat Key (part)	\$ 6,964,482	5.220%	\$ 355,220	4,467	\$ 1,559
North Port	\$ 32,725,437	5.720%	\$ 1,834,899	62,235	\$ 526
Sarasota	\$ 57,871,180	5.320%	\$ 2,997,651	52,899	\$ 1,094
Venice	\$ 21,027,387	5.220%	\$ 1,084,584	21,418	\$ 982
SEMINOLE BOCC	\$ 131,315,983	5.120%	\$ 6,516,941	213,401	\$ 615
Altamonte Springs	\$ 33,475,952	5.940%	\$ 1,908,024	43,325	\$ 773
Casselberry	\$ 14,714,516	5.420%	\$ 779,310	27,608	\$ 533
Lake Mary	\$ 29,443,558	5.220%	\$ 1,479,335	15,905	\$ 1,851
Longwood	\$ 13,579,525	5.520%	\$ 718,279	13,974	\$ 972



**Local Communications Services Tax
Notification of Tax Rate Change**

DR-700021
R. 06/12
TC
Rule 12A-18.100
Florida Administrative Code
Effective 05/13

Name of Jurisdiction:	
Existing Tax Rate:	New Authorized Tax Rate:
Effective Date of New Rate:	Repeal Date of New Rate:
Contact Person for Rate Changes:	
Name: _____	Telephone Number: _____
Title: _____	E-mail Address: _____
Street/PO Box: _____	City/State/ZIP: _____
Submitted by:	
Name: (Print) _____	Title: _____
Signature: _____	Date: _____

Instructions for Completing Form DR-700021

Who Must Use this Form? Local jurisdictions must use this form to notify the Department of tax rate changes.

Ordinance or Resolution Authorizing Tax Rate Change: A copy of the local ordinance or resolution that authorizes the tax rate change is required and must be submitted with the form.

Rate Change Information: Any local governing authority may adopt, repeal or change its communications services tax rate through an ordinance or resolution as provided in section (s.) 202.21, F.S. The adoption, repeal or change must be effective on or after January 1. The local government must notify the Department by September 1 immediately preceding January 1 by submitting this form along with a copy of the ordinance or resolution.

Emergency Rate Change Information: Any local governing authority may adjust its local communications services tax rate through an emergency ordinance or resolution as provided in s. 202.20(2)(a)3., F.S. A local governing authority that adjusts its rate through emergency provisions must notify the Department of the new tax rate immediately upon its adoption. The emergency ordinance or resolution must specify the effective date for the adjusted rate. Emergency rate changes take effect for taxable services included on bills that are dated on or after the first day of the first month beginning at least 60 days after the adoption of the rate change.

Deadline for Submission: For rate changes pursuant to s. 202.21, F.S., the form and ordinance or resolution must be submitted by September 1. For emergency rate changes pursuant to s. 202.20, F.S., the form and ordinance or resolution must be submitted upon adoption.

How to Submit Form and Ordinance or Resolution: An original, signed form and copy of the ordinance must be mailed to the Department. Mail documents to:

Revenue Accounting
Communications Services Tax
Florida Department of Revenue
PO Box 6609
Tallahassee FL 32314-6609

In addition to mailing the documents, it is suggested that you also e-mail a copy of the form and ordinance to the Department at: revenueaccounting@dor.state.fl.us

THIS AREA FOR DOR USE ONLY		
Received On: _____	Approved By: _____	Date: _____

Communications Services Tax

Chapter 202, Florida Statutes

Summary:

The Communications Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida CST and the local CST. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

Florida Communications Services Tax:

The Florida CST includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent.¹ Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local CST.³ The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate of up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁴ In addition to the local CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

1. Sections 202.12(1)(a), 203.01(b), F.S.
2. Sections 202.12(1)(b), 203.01(b), F.S.
3. Section 202.19(1), F.S.
4. Section 202.19(2), F.S.
5. Section 202.19(5), F.S.

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida CST via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

Administrative Procedures:

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices.⁶ The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁷

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.⁸

Any adoption, repeal, or change in the rate of a local CST imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1st that immediately precedes the January 1st effective date.⁹

Distribution of Proceeds:*Florida Communications Services Tax:*

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹⁰ The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.¹¹ The proceeds derived from the 9.07

6. Section 202.16, F.S.

7. Section 202.22, F.S.

8. Section 202.18(3), F.S.

9. Section 202.21, F.S.

10. Sections 202.18(1)(a), 202.18(2)(a), F.S.

11. Section 202.18(1)(b), F.S.

percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹² This provision specifies that 63 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.¹³

Authorized Uses:

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁴

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-14	Records, lease payments as proprietary information

The full text of this opinion is available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁶ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2017 as calculated by the DOR.

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.¹⁷

12. Section 202.12(1)(b), F.S.

13. Section 202.18(3), F.S.

14. Section 202.19(8), F.S.

15. <http://myfloridalegal.com/ago.nsf/Opinions>

16. http://dor.myflorida.com/dor/taxes/local_tax_rates.html

17. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

July 10, 2017 1st ReadingAugust 14, 2017 2nd Reading**ORDINANCE NO. 2017-3**

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING A COMMUNICATIONS SERVICE TAX ON ALL COMMUNICATIONS SERVICES WITHIN THE CITY OF WESTLAKE, WHICH SHALL BECOME PART OF THE CODE OF ORDINANCES, ENTITLED "COMMUNICATIONS SERVICES TAX", PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 202, the legislature has adopted a simplified communications service tax procedure for all communications services; and

WHEREAS, the City of Westlake, as a newly incorporated municipality does not currently have a communications services tax in place, however, consistent with the provisions of Florida Statutes, Chapter 202, the City of Westlake desires to create, implement and levy a communications services tax on purchase of communications services in the City of Westlake; and

WHEREAS, in accordance with Florida Statutes, the City of Westlake hereby imposes and levies a local communications services tax as provided for in Section 202.19(2)(a), Florida Statutes, at the rate of 5.10%; and

WHEREAS, the City of Westlake elects not to charge permit fees authorized by Section 337.401(3)(c) and (j), of the Florida Statutes, the City desires to increase the communications services tax rate by an amount equal to (0.12%) to replace the revenue lost to the City for permit fees; and

WHEREAS, it is the intent of the City of Westlake to impose an aggregate local communications services tax rate in the amount of 5.22% (5.1% + 0.12% = 5.22%), effective January 1, 2018.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

Section 1. Communications Services Tax: The City of Westlake hereby adopts and levies a Communications Services Tax, as provided for in Florida Statutes, §202.19(2)(a), at the rate of 5.10%. The rate is to be effective January 1, 2018.

Section 2. Statutory Provision: In accordance with §337.401(3)(c) and (j), Florida Statutes, the City elects not to charge or collect engineering permit fees for the placement or maintenance of communications facilities in the public roads or rights-of-way of the City. As a result of this election, the City elects to increase the local communications services tax rate delineated in (1) and (2) above by twelve-hundredths percent (0.12%). Except as provided

herein, the City retains all existing authority to require and collect permit fees from users or occupants of municipal road and rights-of-way, and to set appropriate permit fee amounts. In the aggregate, the new combined Local Communications Service Tax Rate for the City of Westlake will be 5.22% effective January 1, 2018.

Section 3. Dealer Compliance: All dealers of communications services shall comply with the requirements for the collection and remittance of taxes on communications services imposed by Chapters 202 and 203, of the Florida Statutes, and as they may be amended from time to time.

Section 4. Notice to Department: The City Council hereby directs staff to provide notice to the Florida Department of Revenue of adoption by the City of Westlake of the local communications services tax rates and the City’s election not to charge engineering permit fees for the placement and maintenance of communications facilities in the rights-of-way. Notice shall be sent via U.S. certified mail, return receipt requested, and shall be post marked on or before June 1, 2017. A certified copy of this ordinance and Form DR-700021 shall be submitted with the notification.

Section 5. Codification and Conflicts: The City Council specifically authorizes codification and incorporation of this ordinance into the Code of Ordinance for the City of Westlake. Should any ordinance be in conflict with the provisions contained herein, the same is hereby repealed by adoption of this ordinance.

Section 6: Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

Section 7. Effective Date: This ordinance shall be effective upon adoption on second reading. The imposition and collection of the new combined Local Communications Services Tax Rate shall commence effective January 1, 2018.

PASSED this _____ day of July 10, 2017, on first reading.

PASSED AND ADOPTED this _____ day of August 14, 2017, on second reading.

 City of Westlake
 Roger Manning, Mayor

 Sandra Demarco, City Clerk

 Pam E. Booker, City Attorney