

Horst, Rachel

From: CEER@brevardfl.gov
Sent: Saturday, January 31, 2026 3:08 PM
To: Horst, Rachel
Subject: A new CEER Recommendation has been submitted as ID #2026052

Recommendation # 2026052

Dear CEER Administrator,

Speak Up Brevard Recommendation ID #2026052 has been submitted. Please login to the CEER Application to start the recommendation evaluation workflow.

Contact Information:

Group/Organization	WAVESaction
Name	Sandra Sullivan
Address	165 Dorset Lane, South Patrick Shores FL 32937
Phone	(954) 224-8624
Email	s2sully@gmail.com
Alternate Email	s2sully@gmail.com

Recommendation Information:

Recommendation ID	2026052
Recommendation Title	Infrastructure Surtax
Areas Affected	Several depts
Department Affected	FACILITIES DEPARTMENT
Current problem	Brevard County has billions in deficit in infrastructure for sewage, transportation, stormwater etc The Infrastructure surtax is used by other Counties to address these critical needs. Unfortunately, Brevard County kicked the can down the road in addressing this looming problem when they rejected the impact fee study in 2016 with 25+ years of no impact fee increases. Now Brevard has a fiscal crisis. At the last meeting of 2025, BOCC discussed raising taxes or eliminating the 3% cap. The Lagoon "Muck" Tax is using the surtax for as tax for military to put the burden of the PFAS contaminated Muck on the taxpayers of Brevard. The truth is out. The studies that salinity causes the PFAS they put to the lagoon for decades is in the muck. It requires federal funding and proper disposal - current disposal is a liability for Brevard as now CERCLA superfund chemicals. I find it interesting that BOCC stopped spraying in 2024 the ditches along the lagoon like SR513 South patrick, US1, Tropical Trail etc as herbicides feed algae blooms kill seagrass - in this way you can say - oh look the lagoon plan is working in 2025 saying seagrass is growing LOL. You know the truth. So do we the people. The gig is up. As is highlighted in this news story, it is not a legal use of the Infrastructure Surtax for maintenance muck dredging: The law

was never successfully updated to be legal. Neither is grass clipping marketing and other uses which are not capital projects.

<https://www.floridatoday.com/story/news/local/environment/2015/12/11/legislators-propose-tapping-sales-tax-remove-muck/77108050/>

Recommendation

It is important that Brevard leadership address the most critical need of Brevard which is infrastructure. We have a fiscal cliff coming and inaction is not acceptable. Please instead of the Lagoon Tax approve language for Infrastructure Surtax for Sewage, Stormwater, Septic to Sewer, (and possibly) transportation. I do not expect that the people of Brevard will renew the Lagoon "Muck" Tax - IMO it will fail. If you do not take the above suggestion, in light of the property tax bill(s) in Tally, it would be prudent to at minimum delay the lagoon tax with the ~\$450 MILLION not spent and more than \$100 not yet allocated there is plenty to fund projects until 2028 when we know where we are on the Property Tax referendum.

Attachments


No Documents were attached.

Please do not reply to this e-mail, as it will go to an unmonitored mailbox.



County Attorney's Office
2725 Judge Fran Jamieson Way
Building C, Room 308
Viera, Florida 32940

BOARD OF COUNTY COMMISSIONERS

TO: Jim Liesenfelt, County Manager
THRU: Morris Richardson, County Attorney 
FROM: Heather A. Balsler, Assistant County Attorney
SUBJ: Citizen Efficiency and Effectiveness Recommendation #2026052

CEER #2026052, titled *Infrastructure Surtax*, was received by the County from Ms. Sandra Sullivan.

Citizen Statement:

Brevard County has billions in deficit in infrastructure for sewage, transportation, stormwater etc The Infrastructure surtax is used by other Counties to address these critical needs. Unfortunately, Brevard County kicked the can down the road in addressing this looming problem when they rejected the impact fee study in 2016 with 25+ years of no impact fee increases. Now Brevard has a fiscal crisis. At the last meeting of 2025, BOCC discussed raising taxes or eliminating the 3% cap. The Lagoon "Muck" Tax is using the surtax for as tax for military to put the burden of the PFAS contaminated Muck on the taxpayers of Brevard. The truth is out. The studies that salinity causes the PFAS they put to the lagoon for decades is in the muck. It requires federal funding and proper disposal - current disposal is a liability for Brevard as now CERCLA superfund chemicals. I find it interesting that BOCC stopped spraying in 2024 the ditches along the lagoon like SR513 South patrick, US1, Tropical Trail etc as herbicides feed algae blooms kill seagrass - in this way you can say - oh look the lagoon plan is working in 2025 saying seagrass is growing LOL. You know the truth. So do we the people. The gig is up. As is highlighted in this news story, it is not a legal use of the Infrastructure Surtax for maintenance muck dredging: The law was never successfully updated to be legal. Neither is grass clipping marketing and other uses which are not capital projects. <https://www.floridatoday.com/story/news/local/environment/2015/12/11/legislators-propose-tapping-sales-tax-remove-muck/77108050/>

Citizen Recommendation:

It is important that Brevard leadership address the most critical need of Brevard which is infrastructure. We have a fiscal cliff coming and inaction is not acceptable. Please instead of the Lagoon Tax approve language for

Infrastructure Surtax for Sewage, Stormwater, Septic to Sewer, (and possibly) transportation. I do not expect that the people of Brevard will renew the Lagoon "Muck" Tax - IMO it will fail. If you do not take the above suggestion, in light of the property tax bill(s) in Tally, it would be prudent to at minimum delay the lagoon tax with the ~\$450 MILLION not spent and more than \$100 not yet allocated there is plenty to fund projects until 2028 when we know where we are on the Property Tax referendum.

Staff Analysis:

This CEER recommends enacting a new local government infrastructure surtax to replace the existing Save Our Indian River Lagoon half-cent surtax. The Board considered this very issue at its meeting on February 24, 2026, and approved legislative intent for the renewal of the Save Our Indian River Lagoon half-cent surtax, subject to approval by the voters at a referendum election in November 2026. If the Board reverses its prior direction and accepts this CEER recommendation, it will dramatically change the process and timeline for placing the surtax on the ballot, likely rendering it impossible.

Recent Board Direction to Renew SOIRL Half-Cent Surtax

On February 24, 2026, the Board of County Commissioners considered Item I.1., which requested that the Board of County Commissioners discuss infrastructure funding options and provide staff direction. The Clerk to the Board's memorandum on Item I.1. describes the Board's action as follows:

The Board of County Commissioners, in regular session on February 24, 2026, discussed legislative intent for infrastructure funding options and approved preserving the existing legislative intent approved by the Board on November 18, 2025, for renewal of the Save Our Indian River Lagoon (SOIRL) 0.5 percent infrastructure sales surtax, subject to voter approval, as currently structured, which allows the surtax to be considered as a renewal and would not require Office of Program Policy and Government Accountability (OPPAGA) review.

The Board specifically considered and rejected altering the SOIRL surtax to authorize infrastructure project types not currently included in the SOIRL Project Plan (such as public facilities, transportation, drainage, etc.). The CEER's proponent, Sandra Sullivan, spoke on the subject at that meeting. Essentially, the Board already considered and rejected this CEER at its February 24, 2026 meeting.

Statutory Authority and Timeline to Enact a New Surtax

Section 212.055(2), Florida Statutes, entitled the “Local Government Infrastructure Surtax”, authorizes a county to levy a discretionary sales surtax of 0.5 or 1 percent, pursuant to an ordinance enacted by a majority of the county governing body, and approved by a majority of county electors voting in a referendum. A statement including a “brief general description of projects to be funded” by the tax shall be placed on the ballot when the referendum takes place.

Section 212.055(2)(b), Florida Statutes, provides that the Board of County Commissioners must enact an ordinance calling for a referendum on the levy of the surtax. Section 212.055(2)(c), Florida Statutes, states that the proceeds of the surtax shall be distributed according to an interlocal agreement or by state Department of Revenue formula.

Pursuant to section 212.055(11)(a), Florida Statutes, in order to adopt a new surtax, a certified public accountant must conduct a performance audit of the program associated with the proposed surtax. Section 212.055(11)(b), Florida Statutes, provides a strict timeline for this performance audit process that must be completed before placing the referendum on the ballot.

First, at least 180 days before the referendum is held (i.e., no later than May 7, 2026), the county must provide a copy of the final surtax ordinance to the state Office of Program Policy Analysis and Government Accountability (OPPAGA). This means that the proposed surtax ordinance must have been drafted, advertised, heard, and enacted by a majority of the Board of County Commissioners on or before May 7, 2026. If the Board does not act on this CEER until May 5, 2026, it will be literally impossible to meet this requirement for the 2026 general election year, as ordinances must be advertised at least ten days before the meeting at which they are enacted.

Second, assuming that the deadline to submit the final surtax ordinance to OPPAGA is satisfied, OPPAGA shall procure the certified public accountant services within 60 days of receiving the ordinance. Third, at least 60 days before the referendum is held (i.e., by

September 4, 2026), the performance audit must be completed and the report, findings and recommendations be made available on the county's official website.

History of the SOIRL Surtax and Process for Renewal

On August 23, 2016, the Board of County Commissioners passed an ordinance calling for a referendum to be placed on the November 2016 ballot for the voters to decide whether to approve a Save Our Indian River Lagoon local infrastructure half-cent surtax. Also on August 23, 2016, pursuant to Section 212.055(2)(c), Florida Statutes, the Board approved an interlocal agreement, to be signed by the governing bodies of municipalities representing a majority of the county's municipal population, which provided for the use and distribution of the proceeds from the half-cent surtax.

On November 8, 2016, a majority of Brevard County qualified electors voted in favor of a half-cent tax being expended on the Save Our Indian River Lagoon Project Plan, aiming to restore the Indian River Lagoon through financing, planning, constructing, maintaining, and operating capital improvements and capital maintenance projects and programs designed to improve water quality, fish, wildlife, and marine habitat, remove muck and reduce pollution. This tax was approved for a period of ten years exclusively to fund these lagoon related projects.

Section 212.055(11)(a)-(c), Florida Statutes, describes the performance audit requirements and procedure required for a new local government infrastructure surtax. However, pursuant to Section 212.055(11)(d), Florida Statutes, this procedure "does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum." Thus, the existing SOIRL half-cent surtax may be renewed by majority vote of the electors at referendum, without resort to the lengthy OPPAGA audit process.

Staff Recommended Action:

It is recommended that the Board of County Commissioners reject CEER #2026052 as it is inconsistent with prior Board direction, and it is impossible to enact a new local government infrastructure surtax within the statutory timeline for placement on the 2026 general election ballot.