

Infrastructure Surtax “Broadening” Required Actions

Step	Action	Deadline / Window	Responsible Party	Statutory Context
1	Complete revised surtax ordinance and transmit to OPPAGA*	By May 7, 2026	County staff/Board	Proposed ordinance must be provided to OPPAGA before adoption of new or modified discretionary surtax under section 212.055, F.S.
2	OPPAGA procures independent CPA to conduct performance audit	Within 60 days of OPPAGA receiving the ordinance	OPPAGA	OPPAGA must procure the certified public accountant within 60 days of receiving the final resolution.
3	Performance audit completed and posted on county website	No later than September 4, 2026	Independent CPA and County	Performance audit must be completed and available to the public at least 60 days before the referendum on the surtax.

**Office of Program Policy Analysis and Government Accountability*