

## Horst, Rachel

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**From:** CEER@brevardfl.gov  
**Sent:** Sunday, January 18, 2026 2:13 PM  
**To:** Horst, Rachel  
**Subject:** A new CEER Recommendation has been submitted as ID #2026025

### Recommendation # 2026025

Dear CEER Administrator,

Speak Up Brevard Recommendation ID #2026025 has been submitted. Please login to the CEER Application to start the recommendation evaluation workflow.

#### Contact Information:

<b>Group/Organization</b>	We The People Brevard
<b>Name</b>	Judy L Trandel
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#### Recommendation Information:

<b>Recommendation ID</b>	2026025
<b>Recommendation Title</b>	Fix the Problem First with SOIRL
<b>Areas Affected</b>	Entire Brevard County and the IRL
<b>Department Affected</b>	BOARD OF COUNTY COMMISSIONERS
<b>Current problem</b>	The SOIRL discretionary 1/2 cent sales tax is expiring December 2026. Discussion on extending the tax but with stricter and more efficient use of the funds.
<b>Recommendation</b>	Implement a 1 cent sales tax to go directly and strictly to updating and repairing Infrastructure. This would fix the problem so that the IRL can heal.
<b>Attachments</b>	Fix_the_Problem_First_Protect_the_Lagoon (1).pdf

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## Fix the Problem First—Protect the Lagoon for the Long Term

Thank you for the opportunity to speak.

The Indian River Lagoon is one of our community's greatest natural assets. It supports our economy, our quality of life, our fisheries, and our property values. The question before us today is not whether the lagoon is worth protecting—it absolutely is. The question is how we protect it in a way that actually works.

County Commissioners are asking voters to extend the half-cent discretionary sales tax for another ten years under the “Save Our Indian River Lagoon” program. This request deserves support—but only if we focus squarely on fixing the pollution at its source.

The lagoon isn't dying because we lack studies, oyster mats, or short-term restoration projects. It's dying because for decades, pollution has been flowing into it every single day from three primary sources:

First, aging stormwater systems that were never designed for today's development or rainfall patterns. These systems funnel fertilizer, oil, heavy metals, and bacteria straight into the lagoon.

Second, outdated sewage infrastructure, including leaking pipes, lift stations, and treatment facilities that release nutrients and pathogens during failures and overflows.

Third, thousands of septic systems—many decades old—that leach nitrogen into groundwater, which ultimately ends up in the lagoon.

Common sense tells us this: you don't keep mopping the floor while the pipe is still leaking.

Extending this sales tax makes sense if—and only if—it is used to fix these core problems first. Updating stormwater systems. Replacing failing sewer infrastructure. Converting septic systems to central sewer where it makes the biggest impact. These are not glamorous projects, but they are the ones that permanently reduce pollution.

When we stop the damage at its source, restoration efforts actually work. Water quality improves. Seagrass returns. Fish and wildlife recover. And taxpayers see real, measurable results from their investment.

The half-cent sales tax spreads the cost fairly—across residents, visitors, and seasonal users—while keeping property taxes lower. But with that investment comes responsibility. Voters deserve transparency, accountability, and a clear commitment that infrastructure fixes come first.

Saving the Indian River Lagoon doesn't start in the water. It starts underground, in pipes, pumps, and storm drains.

If we fix the problem first, the lagoon can heal—and this tax extension can be a true solution, not just another temporary patch.

Please consider the options below:


1. Since we do not have ½ cent currency in the U.S., The taxpayers are automatically charged a full 1 cent tax on the dollar. Option 1 would be to share that ½ cent to SOIRL and the other ½ cent must be dedicated strictly to Infrastructure divided among Brevard County communities.
2. The 2<sup>nd</sup> option would be to charge a 1 cent tax that goes directly to Infrastructure throughout the Brevard communities. This will fix the problem faster which in turn will heal the Lagoon faster.
3. The 3<sup>rd</sup> option would be to ask for a 1 ½ cent tax with it split as stated above. That would leave the additional hidden ½ cent tax realized to go undesignated.

Thank you.



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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 #2026025

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CEER #2026025, titled *Fix the Problem First with SOIRL*, was received by the County from Ms. Judy L. Trandel.

**Citizen Statement:**

*The SOIRL discretionary 1/2 cent sales tax is expiring December 2026. Discussion on extending the tax but with stricter and more efficient use of the funds.*

**Citizen Recommendation:**

*Implement a 1 cent sales tax to go directly and strictly to updating and repairing Infrastructure. This would fix the problem so that the IRL can heal.*

**Staff Analysis:**

This CEER recommends enacting a new one-cent 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 increasing the surtax to one cent, and altering the authorized uses of the surtax, 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, pursuant to Section 212.055(2)(b), Florida Statutes, 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 #2026025 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.