

**RESOLUTION NO. 17-02-08**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, REQUESTING THAT THE MONROE COUNTY BOARD OF COUNTY COMMISSIONERS CONSIDER AND ADOPT POLICY MODIFICATIONS REGARDING MONROE COUNTY TOURIST DEVELOPMENT COUNCIL (“TDC”) PROJECTS; SUPPORTING THE UTILIZATION AND EXPENDITURE OF TDC DESIGNATED “BRICKS AND MORTAR” FUNDS FOR MUNICIPALITIES AND NON-PROFIT ORGANIZATIONS AND MODIFICATION OF CURRENT MATCH REQUIREMENTS OF BOTH MUNICIPALITIES AND NON-PROFIT APPLICANTS FOR UTILIZATION OF SUCH FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Local Option Tourist Development Act, as set forth in Section 125.0104, Florida Statutes, provides for the establishment of a Tourist Development Tax pursuant to the Act; and

**WHEREAS**, Monroe County, Florida (the “County”) adopted an Ordinance pursuant to the Act entitled “Tourist Development Tax” which is codified in Chapter 23, Article VI of the Monroe County Code of Ordinances (the “Ordinance”); and

**WHEREAS**, pursuant to Section 23-197 (a) of the Ordinance: “*...a tourist development tax at a rate of four percent of each whole and major fraction of each dollar of the total rental charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, tourist or trailer camp or condominium for a term of six months or less.*”; and

**WHEREAS**, pursuant to its adopted Ordinance, the County established a Tourist Development Council (TDC), subordinate District Advisory Committees (DAC), and has completed a Tourist Development Plan as required under the Act and the Ordinance, and

**WHEREAS**, the adopted Ordinance provides specific requirements for the membership of the both the TDC and the DACs and further provides legislative limitations for their respective authorities; and

**WHEREAS**, responsibilities of either the TDC or the DACs is, in part, the review of proposals for Destination, Turn Key, Cultural Umbrella, Fishing Umbrella events and Bricks & Mortar projects; and

**WHEREAS**, said Tourist Development Plan establishes the distribution of the four percent (4%) thus levied under the Ordinance; and which provides as follows:

***“Sec. 23-200. Tourist development plan.***

***(a) Authorized uses of revenue.***

***(1) The first two cents of the four-cent tax shall be spent:***

***a. To promote and advertise Monroe County tourism within domestic and international markets.***

- b. To promote county festivals, tournaments, races and other tourist-related activities.
- c. To promote county tourist-oriented cultural events such as visual and performing arts, including but not limited to theater, concerts, recitals, opera, dance, and art exhibitions.

(2) *The third cent and the fourth cent of the four-cent tax shall be spent:*

- a. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, or aquariums, within the boundaries of the county or sub-county taxing district in which the tax is levied.
- b. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more museums, zoological parks, fishing piers or nature centers which are publicly owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities.
- c. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar association in the county.
- d. To finance beach improvement, maintenance, renourishment, restoration, and erosion control.
- e. To finance fishing piers.
- f. To advertise and promote the district and/or the county within domestic and international markets.
- g. To promote county festivals, tournaments, races and other tourist-related activities.
- h. To promote county tourist-oriented cultural events such as visual and performing arts, including but not limited to theater, concerts, recitals, opera, dance, and art exhibitions.

**WHEREAS**, applications for Bricks and Mortar projects receive funds entirely from the 3<sup>rd</sup> and 4<sup>th</sup> cents of those taxes levied under the Ordinance; and

**WHEREAS**, through such applications, the County receives Bricks & Mortar funds at a rate of one hundred percent (100%) reimbursement; and

**WHEREAS**, as a matter of County policy, other local governments, nonprofit organizations under 501 (C) of the United States Internal Revenue Code, and other businesses authorized to conduct business in the State of Florida, are only eligible for fifty percent (50%) reimbursable grants under the TDC Bricks and Mortar program and must also be able to show availability of one hundred percent (100%) of the requested project funding at the time of application for such grant funds; and

**WHEREAS**, Bricks and Mortar funds which may remain at the end of a TDC funding cycle are typically rolled over at the recommendation of the DACs into advertising and promotion efforts; and

**WHEREAS**, this policy operates to the detriment of the purpose for Bricks and Mortar project development as the physical amenities and attractions provided through TDC Bricks and Mortar grant funding is as important to the TDC concept as the advertising and promotional component; and

**WHEREAS**, TDC Bricks and Mortar projects contribute significantly to the character and vitality of the Keys economic engine; and

**WHEREAS**, the Keys tourist experience is enhanced significantly by those TDC funded Keys Bricks and Mortar attractions that visitors encounter while in the Keys, and is determined in part by whether each tourist visitor returns to the Keys for future vacations; and

**WHEREAS**, local government jurisdictions like Islamorada, Village of Islands (the “Village”) provide a proportionate share of the taxes levied under the Ordinance and, therefore deserve an equal and proportionate share of said tax revenues made available through Bricks and Mortar grants; and

**WHEREAS**, non-profit organizations recognized under 501 (c) if the Internal Revenue Service frequently operate at the limits of their budgets, as most are dependent on donor and grant revenues to support their efforts, and

**WHEREAS**, making the full amount of TDC Bricks and Mortar grant funds available “up front” is often a significant financial burden which ultimately dissuades many nonprofits from applying for these grants; and

**WHEREAS**, the Village Council of Islamorada, Village of Islands (the “Village Council”) has determined that it is more equitable for all five (5) Keys municipalities and the unincorporated County be provided equal reimbursable funding for proposed, qualified and approved TDC Bricks and Mortar projects.

**NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:**

**Section 1.** **Recitals.** The above recitals are true and correct and are incorporated herein by this reference.

**Section 2.** **Requesting Policy Revisions to TDC Brick and Mortar Projects.** The Village Council hereby requests that the Board of County Commissioners of Monroe County, Florida adopt the following policy revisions to the application, review, and approval of TDC Bricks and Mortar projects:

1. All five municipalities and the unincorporated County shall be provided equal reimbursable funding for proposed, qualified and approved TDC Bricks and Mortar projects.
2. TDC Bricks & Mortar grant funding, shall remain available for Bricks and Mortar projects exclusively and not be rolled over into advertising and promotion.
3. Approved Bricks and Mortar projects submitted by 501 C nonprofit organizations shall be provided reimbursable funding up to seventy-five (75%) percent and may be partially reimbursed at the midpoint of completion.

**Section 3.** **Transmittal.** The Village Clerk is directed to furnish copies of this Resolution to:

- Monroe County Board of County Commissioners
- City of Key Colony Beach
- City of Key West
- City of Layton
- City of Marathon

**Section 4.** **Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED ON THIS 16<sup>th</sup> DAY OF FEBRUARY, 2017.**

Motion to adopt by Councilwoman Deb Gillis, second by Vice Mayor Chris Sante.

Mayor Jim Mooney	YES
Vice Mayor Chris Sante	YES
Councilman Mike Forster	YES
Councilwoman Deb Gillis	YES
Councilwoman Cheryl Meads	YES



CHRIS SANTE, VICE MAYOR

ATTEST:

  
\_\_\_\_\_  
KELLY TOTH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY  
FOR THE USE AND BENEFIT OF ISLAMORADA,  
VILLAGE OF ISLANDS ONLY

  
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ROGET V. BRYAN, VILLAGE ATTORNEY