

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: April 14, 2026

Consent

Regular

Ordinance

Public Hearing

Department: Office of Financial Management and Budget

**I. EXECUTIVE BRIEF**

**Motion and Title:** Staff recommends motion to

(A) waive the Board of County Commissioners (BCC) policy under Resolution No. R2025-0508 that limits advisory board member's appointments to three (3) terms; and

(B) adopt a Resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, amending Resolution R-2016-1921 regarding the Palm Beach County Infrastructure Surtax Independent Citizen Oversight Committee (Surtax Committee); revising the Surtax Committee Term Limits; revising the Surtax Committee attendance requirements; and continuing the Surtax Committee.

**Summary:** On December 20, 2016, the Board of County Commissioners established the Surtax Committee through Resolution R2016-1921. The Surtax Committee meets quarterly, issues an annual report, may make recommendations to the BCC, and ensures that the proceeds of the Local Government Infrastructure Surtax (Surtax) are expended for the purposes set forth in the ballot measure and are in compliance with the County's Surtax plan. Under Resolution R2025-0508, Uniform Policies for County Advisory Boards and Committees, committee members may only serve three (3) terms. This resolution will allow the members of the Surtax Committee to serve more than three (3) terms. The Surtax ended on December 31, 2025 but the proceeds from collections still remain and will take several years to complete all the projects in the plan. The Surtax Committee will continue to serve until only de minimis Surtax proceeds remain unspent. De minimis is defined in Palm Beach County Ordinance No. 2025-008 as one percent (1%) of the total aggregate distributions of Surtax proceeds as calculated by the County. Countywide (MWJ)

**Background and Policy Issues:** In order to preserve continuity on the Surtax Committee as the final proceeds from the Surtax are expended, staff requests that the BCC waive its policy of limiting advisory board members to three (3) terms.

**Attachments:** Surtax Committee Resolution

Recommended By:  2/26/2026  
Department Director Date

Approved By:  3-5-26  
County Administrator Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT*</b>	_____	_____	_____	_____	_____
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____
<b>Is Item Included in Current Budget:</b>	Yes _____	No _____			
<b>Does this item include use of Federal funds?</b>	Yes _____	No _____			
<b>Does this item include the use of State funds?</b>	Yes _____	No _____			

Budget Account No: Fund \_\_\_\_\_ Dept \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_ Program \_\_\_\_\_

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

This item has no fiscal impact.

**C. Departmental Fiscal Review: \_\_\_\_\_**

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Development Comments:**

*Lisa M. [Signature]* 2/26/2026  
OFMB 2/25  
AMF 2/26

*[Signature]* 3/2/26  
Contract Development and Control  
26.2.27.26

**B. Legal Sufficiency:**

*[Signature]* 3/2/26  
Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director

**RESOLUTION NO. R-2026-**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (BCC) OF PALM BEACH COUNTY, FLORIDA, AMENDING RESOLUTION R-2016-1921 REGARDING THE PALM BEACH COUNTY INFRASTRUCTURE SURTAX INDEPENDENT CITIZEN OVERSIGHT COMMITTEE (SURTAX COMMITTEE); REVISING THE SURTAX COMMITTEE TERM LIMITS; REVISING THE SURTAX COMMITTEE ATTENDANCE REQUIREMENTS; AND CONTINUING THE SURTAX COMMITTEE.**

**WHEREAS**, pursuant to section 212.055(2), Florida Statutes, Palm Beach County adopted Ordinance 2016-032 which authorized a countywide referendum for a Local Government Infrastructure Surtax of one percent (1%) (the Surtax) on all authorized taxable transactions occurring within Palm Beach County with independent oversight by a citizen committee; and

**WHEREAS**, the BCC through Resolution No. R2016-1921 established the Surtax Committee membership, term limits, attendance requirements and duties; and

**WHEREAS**, Palm Beach County Ordinance No. 2025-008 repealed the Surtax as \$2.7 billion was collected throughout the County and ended the Surtax on December 31, 2025; and

**WHEREAS**, Palm Beach County Ordinance No. 2025-008 requires the continuation of the Surtax Committee to function and carry out their responsibilities and duties until only a de minimis amount of Surtax proceeds remain unspent; and

**WHEREAS**, Resolution 2025-0508 limits terms of committee members and a waiver is requested for the Surtax Committee members to continue to serve until the Surtax Committee ends.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA THAT:**

1. Resolution No. R2016-1921 establishing the Surtax Committee membership, term limits, attendance requirements and duties shall be revised as follows:

A. Section III of the Resolution is amended as follows:

**III. Terms and Conditions of Membership**

All members of the Surtax Committee shall be electors of the County at the time of appointment and while serving on the Surtax Committee. The members of the Surtax Committee shall serve for terms of three (3) years. Members may serve more than three (3) terms. Members of the Surtax Committee may be reappointed, provided they continue to meet the qualifications of membership, and may be removed with or without cause in the same manner as is presently set forth by resolution for the appointment of such members. A vacancy on the Surtax Committee not occurring by expiration of terms shall be filled by the BCC for the unexpired term in the same manner as is presently set forth by resolution for appointments to the Surtax Committee. Surtax Committee members shall receive no compensation for the performance of their duties.

B. Section IV of the Resolution is amended as follows:

**IV. Removal for Lack of Attendance**

Members of the Surtax Committee shall be automatically removed for lack of attendance. Lack of attendance means failure to attend three (3) consecutive meetings or failure to attend at least two-thirds one-half of the regularly scheduled meetings during a calendar year. Participation for less than three-fourths of a meeting shall be the same as a failure to attend a meeting. ~~Absences shall be entered into the minutes at the next regularly scheduled meeting of the Committee.~~ Members removed under this paragraph shall not continue to serve until a new

appointment is made and removal shall create a vacancy.

C. Section IX is added to the Resolution as follows:

**IX. Continuance of the Surtax Committee**

The Surtax Committee shall continue in accordance with Ordinance No. R2025-008 until only a de minimis amount of Surtax proceeds remain unspent. De minimis is defined in Palm Beach County Ordinance No. 2025-008 as one percent (1%) of the total aggregate distributions of Surtax proceeds as calculated by the County.

2. This Resolution shall be effective upon adoption by the BCC.

The foregoing Resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

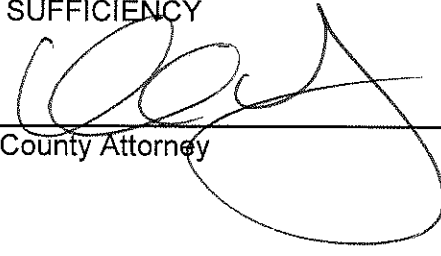
Commissioner Sara Baxter, Mayor	_____
Commissioner Marci Woodward, Vice Mayor	_____
Commissioner Maria G. Marino	_____
Commissioner Gregg K. Weiss	_____
Commissioner Joel G. Flores	_____
Commissioner Maria Sachs	_____
Commissioner Bobby Powell Jr.	_____

The Mayor thereupon declared the resolution duly passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

PALM BEACH COUNTY, FLORIDA  
BY ITS BOARD OF COMMISSIONERS

Michael A. Caruso  
CLERK OF THE CIRCUIT COURT

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

By:  \_\_\_\_\_  
County Attorney

By: \_\_\_\_\_  
Deputy Clerk