

ORDINANCE NO. 24 -17

AN ORDINANCE OF PINELLAS COUNTY AMENDING THE PINELLAS COUNTY CODE SECTION 38-66 TO PROVIDE FOR AN EIGHT (8) YEAR EXTENSION OF THE CITY OF SAFETY HARBOR COMMUNITY REDEVELOPMENT AREA REDEVELOPMENT TRUST FUND PURSUANT TO SECTION 163.387, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE PINELLAS COUNTY CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Safety Harbor has requested: 1) to extend the current timeline of the Safety Harbor Community Redevelopment Area (CRA) for an additional 8 years (to 2032); 2) to extend the associated Redevelopment Trust Fund for 8 years; and 3) for the County to review and approve a revised CRA Plan; and

WHEREAS, the Board of County Commissioners provided a 1-year extension of the Community Redevelopment Area and Trust Fund in 2022, and again in 2023; and

WHEREAS, the current Redevelopment Trust Fund as previously extended will expire on October 6, 2024; and

WHEREAS, the Board of County Commissioners recognizes the importance of the Safety Harbor CRA and Trust Fund, and their continued existence; and

WHEREAS, the Board of County Commissioners wishes to establish the option to review of the use of tax increment funds four years into the 8-year extension;

NOW, THEREFORE, BE IT ORDAINED, ON THIS 21ST DAY OF MAY, 2024, BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, that:

Section 1: Section 38-66 of the Pinellas County Code is hereby amended to read as follows (additions underlined, deletions stricken):

Sec. 38-66. - City of Safety Harbor.

(a) The creation of the redevelopment trust fund by the City of Safety Harbor, Florida, is hereby approved.

(b) The county shall annually pay into the fund approved in this section a sum equal to the increment in the income, process, revenues and funds of the county derived from, or held in connection with, the community redevelopment project area, for the use of the community redevelopment agency of the City of Safety Harbor in its undertaking and carrying out of the community redevelopment project plan (plan). The increment shall be determined and appropriated annually and shall be that amount equal to 50 percent of the difference between:

(1) The amount of ad valorem taxes levied each year by or for the county, exclusive of any amount from debt service millage, on taxable real property contained within the geographic boundaries of the redevelopment area (the “current year”); and

(2) The amount of ad valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for the county, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the redevelopment area as shown upon the most recent assessment roll used in connection with the taxation of such property by each such taxing authority prior to the effective date of Ordinance No. 92-24 of the City of Safety Harbor providing for the funding redevelopment trust fund described above (the “base year”).

In calculating the increment, the amount of the ad valorem taxes levied based on the countywide debt service on county bonds shall be totally excluded from the calculation. All increments in this amount shall continue to be used for its voter-approved purpose and shall not be appropriated in any part to the fund. Any adjustments made in the appropriation will be based upon the final extended tax roll. In no year will the county obligation to the fund exceed the amount of that year's tax increment as defined by this section.

(c) Allocation and restrictions on use.

(1) The county shall annually pay to the fund the tax increment due the fund on January 1 of each taxable year. The county's obligation to annually appropriate to the fund on or before October 1 of each year shall commence immediately upon the effective date of this section and end on October 6, 2032 unless subsequently extended. However, the fund will receive the tax increment only as, if and when such taxes are collected.

(2) The county's annual contribution to the trust fund will not exceed that of the city in any given year for reasons including, but not limited to, future millage rate changes and local exemptions.

(3) Nothing in this section, however, shall require the City of Safety Harbor or the City of Safety Harbor's community redevelopment agency to issue bonds or incur loans or other indebtedness as a condition precedent to the county depositing into the fund the amounts set forth in subsection (b) of this section.

(4) Beginning in 2022, no new sale of bond or indebtedness supported by the county's tax increment may occur nor may existing indebtedness so supported be refunded without prior approval of the board of county commissioners. The county's increment contributions are to be accounted for as separate revenue within the fund but may be combined with other revenues for the purpose of paying debt service.

(d) Performance of TIF revenue review.

(1) Notwithstanding the duration established in subsection (c), in 2028, the county may at its option review its tax increment contribution to determine whether, given the totality of the circumstances, it continues to be prudent to dedicate the county portion of tax increment at the existing level.

(2) Redevelopment conditions for review. The success of the plan relies on significant private investment in residential, employment and retail uses, so that the community redevelopment area is marketable. Absent realizing this investment, the plan is not succeeding. Performance criteria include, but are not limited to, the following:

- a. Effectiveness of plan at mitigating blighting influence, including a review of changes in the assessed value of properties as reported on the property tax roll, and aesthetic conditions of property in the area.
- b. Implementation of the community redevelopment area plan, including the overall progress in implementing the projects, goals, and objectives of the plan during the review period, and alignment between the percentage of tax increment funding dollars budgeted for county priorities and the percentage of dollars actually expended on county priorities. This includes verifying that appropriate progress has been made toward completion of identified county projects, and that the community redevelopment agency has spent at least 75% of funds committed toward county priorities for the review period.

(3) Upon request of the County, the city will submit a report to the county addressing the above criteria, as well as any additional data requested by the county to perform the review, no later than July 1, 2028. Such a request, and notification of any additional data requested by the county will be submitted to the city at least 30 days prior to that date.

(4) Based on the review, the county may at its sole discretion continue, reduce, or eliminate the contribution, provided that there will be no reduction in the dedication of tax increment revenues for as long as there are unpaid loans, advances or indebtedness that were approved in advance by the county and secured by the county's tax increment revenues. If the board eliminates or reduces its contribution, the reduction will not take effect until the county's budget year following the vote on such elimination/reduction

(5) The board of county commissioners will complete its review prior to December 31, 2028, and will notify the city in writing by December 31, 2028, if it intends to eliminate or reduce the amount and/or duration of the county's tax increment

contributions. In the absence of such notification, the contribution will continue as provided.

(e) Copies of reports of audits required by F.S. § 163.387(8) will be provided to the board of county commissioners each fiscal year.

Section 3. Severability.

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such holding will not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

Section 4. Inclusion in Code.

The provisions of this Ordinance will be included and incorporated in the Pinellas County Code, as an amendment thereto, and will be appropriately renumbered to conform to the uniform numbering system of the Pinellas County Code

Section 5. Filing of Ordinance; Effective Date.

Pursuant to Section 125.66, Florida Statutes, a certified copy of this Ordinance will be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This Ordinance will become effective upon filing with the Department of State.

**APPROVED AS TO FORM**  
By: Jason C. Ester  
Office of the County Attorney