



Kevin Madok, CPA

Clerk of the Circuit Court & Comptroller – Monroe County, Florida

September 29, 2017

Department of State
Administrative Code & Register
500 S Bronough Street
Tallahassee FL 32399-0250

To Whom It May Concern,

Attached is an electronic copy of Ordinance No. 019-2017, under F.S. 125.66(3), providing for a temporary exemption from paying the 4 cent tourist development tax and the 1 cent tourist impact tax (bed taxes) for rentals of qualifying residential properties to residents displaced by Hurricane Irma.

This Ordinance was adopted by the Monroe County Board of County Commissioners at a special meeting, held in formal session, on September 27, 2017. Should you have any questions, please feel free to contact me at (305) 292-3550.

Respectfully Submitted,

Kevin Madok, CPA, Clerk of
the Circuit Court & Comptroller &
ex-officio to the Monroe County
Board of County Commissioners

by: Pamela G. Hancock, D.C.

cc: County Attorney
Tax Collector
Finance
BOCC
File

KEY WEST
500 Whitehead Street
Key West, Florida 33040
305-294-4641

MARATHON
3117 Overseas Highway
Marathon, Florida 33050
305-289-6027

PLANTATION KEY
88820 Overseas Highway
Plantation Key, Florida 33070
305-852-7145

PK/ROTH BUILDING
50 High Point Road
Plantation Key, Florida 33070
305-852-7145

ORDINANCE NO. 019 - 2017

AN ORDINANCE OF THE MONROE COUNTY BOARD OF COUNTY COMMISSIONERS CREATING A TEMPORARY EXEMPTION FROM THE LIABILITY FOR TOURIST DEVELOPMENT TAXES AND TOURIST IMPACT TAXES FOR PROVIDERS OF RENTAL HOUSING OF AT LEAST THIRTY (30) DAYS BUT NO MORE THAN 181 DAYS TO RESIDENTS DISPLACED BY HURRICANE DAMAGE; AUTHORIZING THE MONROE COUNTY TAX COLLECTOR TO ADOPT RULES TO ADMINISTER THE EXEMPTION; DECLARING AN EMERGENCY AND PROVIDING FOR ADOPTION WITHOUT NOTICE UPON APPROVAL BY A SUPERMAJORITY VOTE; AND PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR A SUNSET DATE; AND PROVIDING FOR SEVERABILITY

WHEREAS, on September 4, 2017, Governor Rick Scott declared a state of emergency in anticipation of the devastating impact that Hurricane Irma would have on the State of Florida; and

WHEREAS, on September 5, 2017, Mayor George Neugent declared a state of emergency in Monroe County in anticipation of the devastating impact that Hurricane Irma would have on Monroe County and the Florida Keys; and

WHEREAS, Hurricane Irma struck parts of Monroe County as a Category 4 hurricane, leaving thousands of homes uninhabitable and leaving residents in immediate need of housing; and

WHEREAS, many residential properties that are used as second and/or vacation rental homes survived the storm in habitable condition; and

WHEREAS, these surviving residential properties are perfectly situated to provide housing to those residents displaced from their own homes due to storm related damage; and

WHEREAS, Florida law authorizes and the County Code imposes a four cent tourist development taxⁱ and a one cent tourist impact taxⁱⁱ (hereinafter referred to the "bed taxes") on any person or entity that rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment, motel, resort, rooming house, tourist or trailer camp or condominium, or vacation rental home (hereinafter "short term rental housing") for periods of six (6) months or less; and

WHEREAS, the Monroe County Tax Collector is responsible for collecting and administering the bed taxes from providers of short term rental housing; and

WHEREAS, the Federal Emergency Management Agency is providing a stipend to displaced residents to assist with securing local short term rental housing; and

WHEREAS, the stipend provided is far less than the monthly ownership costs commonly associated with owning a short term rental housing; and

WHEREAS, the Board finds it necessary to provide a tax incentive to the owners of short term rental housing to induce those owners to provide short term rental housing to residents displaced by the storm by providing a temporary exemption from paying the bed taxes; and

WHEREAS, the bed taxes are intended to fund tourist related programs such as marketing, improvements to certain tourist related infrastructure projects, and to offset the ad valorem tax loss associated with purchasing land for conservation purposes; and

WHEREAS, allowing residents who have been displaced from their homes to stay in short term rental housing does not add to the tax burdens meant to be offset by the bed taxes; and

WHEREAS, Florida law vest the County Commission with the authority to legislate county-wide on this subject matter; and

WHEREAS, the Board finds that due to the volume of local housing stock rendered inhabitable by the storm, an emergency exists that warrants immediate action by the Board through the emergency ordinance adoption procedures set forth in F.S. 125.66(3), thereby dispensing with the normal notice procedures for ordinances adopted under F.S. 125.66(2).

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA THAT:

SECTION 1: Findings.

- a. The whereas clauses set forth above are hereby adopted as legislative findings.
- b. The Board finds that an emergency exists and invokes the adoption of emergency ordinance provisions set forth in F.S. 125.66(3).

SECTION 2: TEMPORARY EXEMPTION. Any person or establishment that rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, apartment motel, apartment, resort, rooming house, tourist or trailer camp, condominium, or vacation rental home (hereinafter "short term rental housing") for periods of six months or less to a bona fide resident of Monroe County who has been displaced from his or her normal place of residence due to damage caused by or attributable to Hurricane Irma shall not be liable for the tourist development tax imposed by Section 23-197 *et seq.* and tourist impact tax imposed by Section either 23-178 or Section 23-179 of the Monroe County Code only upon satisfying the following conditions:

- a. The owner or manager of the short term rental housing provides written documentation to the Tax Collector that the occupant of that housing during the requested exemption period is a Monroe County resident displaced from his or her home due to storm damage; and

- b. The rental period is for a term of at least 30 days,ⁱⁱⁱ or for a shorter term if the owner can produce a vacation rental permit issued by the local government with permitting authority for that short term rental housing unit or other documentation that said short term rental housing unit is compliant with the land development regulations and codes of the municipality where the property is situated or from the County Planning Department if the property is situated in unincorporated Monroe County.

SECTION 3. TAX COLLECTOR'S AUTHORITY. The Tax Collector is authorized to adopt procedures including creating forms necessary to administer this temporary exemption.

SECTION 4. LIMITED APPLICABILITY. The temporary exemption from bed taxes is only in place for the time period the short term rental housing is rented to a resident or residents displaced by the storm for occupancy by that resident or residents.

SECTION 5. EFFECTIVE DATE. This emergency ordinance shall take effect immediately upon adoption and compliance with the procedures set forth in F.S. 125.66(3).

SECTION 6. SUNSET DATE. This ordinance shall sunset no later than six months after adoption of this ordinance or upon adoption of a subsequent ordinance rescinding this ordinance, whichever shall occur first.

SECTION 7. SEVERABILITY. If a Court of competent jurisdiction determines that any section of this ordinance is unconstitutional or otherwise invalid, the remainder of the ordinance shall remain in full force and effect.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a special meeting of said Board held on the 27th day of September, 2017.



Mayor George Neugent
 Mayor Pro Tem David Rice
 Commissioner Danny Kolhage
 Commissioner Heather Carruthers
 Commissioner Sylvia Murphy

Yes
Yes
Yes
Yes
Yes

**BOARD OF COUNTY COMMISSIONERS
 OF MONROE COUNTY, FLORIDA**

(SEAL)
 Attest: KEVIN MADOK, Clerk

By: Camille Stancule
 Deputy Clerk

By: George R. Neugent
 Mayor

FILED FOR RECORD
 2017 SEP 29 PM 12:54

CLK. CIR. CL.
 MONROE COUNTY, FLA

MONROE COUNTY ATTORNEY
 APPROVED AS TO FORM
ROBERT S. STILLINGER, JR.
 COUNTY ATTORNEY
 Date 9-29-17

¹ F.S. 125.0104 and M.C.C. § 23-197 *et seq.*

² F.S. 125.0108 and M.C.C. § 23-178 for those portions of Monroe County located in the Florida Keys Areas of Critical State Concern and M.C.C. §23-179 for those portions of Monroe County located in the Key West Area of Critical State Concern.

³ Since rentals for periods in excess of 181 days are not liable for bed taxes, this ordinance does not apply to rental agreements for a term in excess of 181 days.