

**LOCAL GOVERNMENT INFRASTRUCTURE SURTAX  
FLA. STAT. § 212.055(2)  
2021-2022 TIMELINE**

<b>DATE</b>	<b>TASK</b>
Ten Days Prior to Public Hearing	Bocc Publishes Notice of the Public Hearing at Which It Will Consider Ordinance  (Fla. Stat. § 212.054(6) referring to Fla. Stat. § 125.66(2)(a))
Prior to December 1, 2021	BOCC Adopts Ordinance Placing Referendum on Ballot at Public Hearing  (Fla. Stat. § 212.055(2)(a)(1))
After Ordinance Enactment but No Later than October 1, 2022	BOCC Provides Notice of the Ordinance’s Enactment to FDOR  (Fla. Stat. § 212.054(7)(b))
After Ordinance Enactment but No Later than May 1, 2022 (Primary Election Date)	Negotiate and Approve Interlocal Agreement with Brooksville Unless Relying on Statutory Distribution Formula  (Fla. Stat. § 212.055(2)(c))
After Ordinance Enactment but No Later than August 23, 2022	Provide Ballot Title & Question to SOE  (Fla. Stat. § 212.055(2)(b) referring to Fla. Stat. § 101.161)
May-September, 2022	Program Performance Audit Process  (Fla. Stat. § 212.055(11))
- By May 12, 2022 (No Later than 180 Days Before Referendum Date)	County Provides Ordinance to Office of Program Policy Analysis and Government Accountability (“OPPAGA”)  (Fla. Stat. § 212.055(11)(b)(1))
- By July 11, 2022 (Within 60 Days of OPPAGA’s Receipt of Ordinance from County)	OPPAGA Procures CPA to Conduct Program Performance Audit  (Fla. Stat. § 212.055(11)(b)(2))

<p>- By September 9, 2022 (At Least 60 Days Before Referendum Date)</p>	<p>Audit Completed &amp; Audit Report Posted on County's Website</p> <p>(Fla. Stat. § 212.055(11)(b)(3))</p>
<p>November 8, 2022 (General Election)</p>	<p>Referendum Election</p> <p>(Fla. Stat. § 212.055(10) referring to Fla. Stat. § 97.021)</p>
<p>November 16, 2022 (Must Be within 10 Days of Referendum's Passage, but No Later than November 16<sup>th</sup> of the Year Preceding Collection of Surtax)</p>	<p>Notice to FDOR of the Referendum's Passage</p> <p>(Fla. Stat. § 212.054(7)(a))</p>
<p>January 1, 2023</p>	<p>Surtax Effective</p> <p>(Fla. Stat. § 212.054(5))</p>