

ORDINANCE NO. 21-01

AN ORDINANCE AMENDING ORDINANCE NO. 86-01, AS AMENDED, TO (1) AMEND THE BOUNDARIES OF THE EXISTING BAY COUNTY SPECIAL SUBCOUNTY TOURIST DEVELOPMENT TAX DISTRICT TO INCLUDE A CERTAIN UNINCORPORATED PARCEL CONTIGUOUS WITH THE BOUNDARIES OF THAT SPECIAL SUBCOUNTY DISTRICT, PROXIMATE TO THE PANAMA CITY BEACH SPORTS COMPLEX LOCATED ON CHIP SEAL PARKWAY, WHICH PARCEL IS WHOLLY OWNED BY THE ST. JOE COMPANY, AND WHICH DOES NOT CONTAIN ANY RESIDENTS OR ELECTORS (THE "PCB SUB-DISTRICT EXPANSION"), TO BE INCLUDED IN THE PANAMA CITY BEACH TOURIST DEVELOPMENT TAX SUB-DISTRICT (THE "PCB-SUBDISTRICT"), AND (2) IF APPROVED BY THE ST. JOE COMPANY, TO LEVY THE CURRENT FIVE PERCENT (5%) TOURIST DEVELOPMENT TAX WITHIN THE PCB SUB-DISTRICT EXPANSION; PROVIDING THAT UPON SUCH APPROVAL THE PCB SUB-DISTRICT EXPANSION SHALL IMMEDIATELY AND PERPETUALLY BE INCLUDED IN AND GOVERNED BY THE PANAMA CITY BEACH ELEMENT OF THE BAY COUNTY TOURIST DEVELOPMENT PLAN APPROVED BY THE BOARD OF COUNTY COMMISSIONERS FROM TIME TO TIME; RE-APPROVING THE CURRENT PLANS FOR TOURIST DEVELOPMENT IN PANAMA CITY BEACH, MEXICO BEACH AND PANAMA CITY; FINDING THAT HOLDING A REFERENDUM ELECTION WITHIN THE PCB SUB-DISTRICT EXPANSION IS IMPOSSIBLE; DETERMINING TO PROCEED WITH THE EXPANSION ON THE GROUNDS THAT THE LAW DOES NOT REQUIRE A USELESS ACT, THAT THE EXPANSION IS CONSISTENT WITH THE INTENT OF THE LEGISLATION AUTHORIZING THE LEVY OF THE TAX AND PREDOMINATELY SERVES THE PUBLIC INTEREST, AND THAT THE EXPANSION IS CONTINGENT UPON THE SOLE AFFECTED PARTY CONSENTING AND ACCEPTING; MAKING OTHER FINDINGS OF FACT; REPEALING ORDINANCES IN CONFLICT; RATIFYING AND CONFIRMING PRIOR ORDINANCES AND RESOLUTIONS ESTABLISHING AND AUTHORIZING THE BAY COUNTY SPECIAL SUBCOUNTY TOURIST DEVELOPMENT TAX DISTRICT AND ITS MEMBERSHIP AND REAPPOINTING THE CURRENT MEMBERS OF THE BAY COUNTY TOURIST DEVELOPMENT COUNCIL FOR THE REMAINDER OF THEIR RESPECTIVE TERMS; AND PROVIDING FOR EFFECTIVE DATES OF THIS ORDINANCE AND, IF APPROVED, THE TAX LEVY.

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WHEREAS, the Florida Local Option Tourist Development Act, Section 125.0104, *Fla. Stat.*, (the "Act") permits the Board of County Commissioners of Bay County, Florida (the "Board") to levy a tourist development tax as provided in said statutes; and

WHEREAS, the 1968 the Board levied the initial tourist development tax in the PCB Sub-District which has allowed the successful completion of a number of tourist development projects since its enactment in 1986 (the "PCB Sub-District"); and

WHEREAS, in 1997 at the request of representatives of Mexico Beach the Board expanded the Bay County Special Subcounty Tourist Development Tax District eastward to include the Mexico Beach Expanded Tax District, that expansion and levy was approved by the voters in the Mexico Beach Expanded Tax District, and the proceeds of that that levy have been dedicated to Mexico Beach, making a valuable contribution to the growth of tourism in Mexico Beach prior to Hurricane Michael, and being essential in the redevelopment of Mexico Beach now (the "Mexico Beach Sub-District"); and

WHEREAS, in 2014 at the request of representatives of Panama City the Board expanded the Bay County Special Subcounty Tourist Development Tax District northward to include the Panama City Expanded Tax District, that expansion and levy was approved by the voters in the Panama City Expanded Tax District, and the proceeds of that that levy have been dedicated to Panama City and have made a valuable contribution to the growth of tourism in Panama City (the "Panama City Sub-District"); and

WHEREAS, through the recommendation and efforts of the Bay County Tourist Development Council ("TDC"), in 2020 the Board developed the Panama City Beach Sports Complex ("PCB Sports Complex") on land donated to the Board by the St. Joe Company; and

WHEREAS, the construction of the PCB Sports Complex has been financed by current and future tourist development taxes collected within the PCB Sub-District; and

WHEREAS, the St. Joe Company also contributed to the Board a material portion of the cost of constructing

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Chip Seal Parkway to provide access to the PCB Sports Complex, the new A. Gary Walsingham (public) Academy and the PCB Sub-District Expansion which is the subject of this Ordinance; and

WHEREAS, upon the recommendation of the TDC, the Board leased the PCB Sports Complex to the Panama City Beach Convention and Visitors Bureau, Inc., a Florida corporation not-for-profit, (the "CVB") to operate the PCB Sports Complex to promote tourism in Bay County and serve the public's interests; and

WHEREAS, the TDC and the CVB recommend and support the PCB Sub-District Expansion to allow the transient accommodation rentals in that expansion area to support the Panama City Beach element of the Bay County Tourist Development Plan including the PCB Sports Complex in particular; and

WHEREAS, The St. Joe Company is developing a hotel in the PCB Sub-District Expansion area near the PCB Sports Complex, and also will develop and sell houses in that area which may become vacation rentals by their owners, all of which the Board desires, consistent with the desire of the TDC and the CVB, to subject to the levy of the tourist development tax; and

WHEREAS, The St. Joe Company is the sole owner of the land comprising the entire PCB Sub-District Expansion which is contiguous to the Bay County Special Subcounty Tourist Development Tax District and is near the PCB Sports Complex, as shown and described upon the map attached, incorporated and marked Exhibit "A"; and

WHEREAS, the Board is hopeful that The St. Joe Company as the sole owner of the land within the PCB Sub-District Expansion will continue to support tourism in Bay County by approving the PCB Sub-District Expansion on its lands; and

WHEREAS, there are no electors, homes, or persons residing in the PCB Sub-District Expansion; and

WHEREAS, the Board has been advised that the law does not require a useless act and finds that it would be impossible to hold a referendum in the subject expansion area because it contains not a single resident or elector amongst which a referendum could be held, and moreover finds that expansion is consistent with the intent of the general legislation authorizing the local-option tourist development tax, or, conversely, that the refusal to make the

expansion and collect the tax from the transient accommodations to be located there would be inconsistent with the legislature's intent; and

WHEREAS, the PCB Sub-District Expansion is contiguous to the existing Bay County Special Subcounty Tourist Development Tax District, which is wholly comprised of the PCB Sub-District, the Mexico Beach Sub-District, and the Panama City Sub-District.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BAY COUNTY:

SECTION 1. SHORT TITLE. This Ordinance shall be known as and may be referred to as the "2020 PCB Expansion of the Bay County Special Subcounty Tourist Development Tax District."

SECTION 2. THE TOURIST DEVELOPMENT COUNCIL. The Bay County Special Subcounty Tourist Development Tax District and the Tourist Development Council created and organized by Ordinance 86-01, as amended by Ordinances 88-13, 91-07, 93-16, 94-01, 94-15, 95-07 and 96-22, and Resolution 1495 adopted February 15, 1990, all as amended, shall continue in force and effect except as expressly amended herein. All members of the TDC shall continue to be qualified by ownership or involvement in tourist accommodations within the area of the Tourist Development Tax District as established by Ordinance 86-01 ("Panama City Beach") or the tourist industry on Panama City Beach. The current members of the TDC are reappointed for the remainder of their respective terms.

SECTION 3. PANAMA CITY BEACH EXPANSION OF THE BAY COUNTY SPECIAL SUBCOUNTY TOURIST DEVELOPMENT TAX DISTRICT. There is hereby established in Bay County, Florida, an amendment to the boundaries of the Bay County Special Subcounty Tourist Development Tax District, to wit, the addition of the PCB Sub-District Expansion which is contiguous to and shall become a part of the existing PCB Sub-District. Boundaries of the PCB Sub-District Expansion are described as follows:

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All of the real property described and shown upon attached and incorporated Exhibit "A" located in Bay County Florida.

SECTION 4. LEVY; IMPOSITION AND COLLECTION OF TOURIST DEVELOPMENT TAX IN THE PCB SUB-DISTRICT EXPANSION. The levy, imposition and collection of the tourist development tax in the PCB Sub-District Expansion (the "Tax") shall always be in the same manner and rate as in the Bay County Special Subcounty Tourist Development Tax District as a whole.

SECTION 5. TOURIST DEVELOPMENT PLAN. The tax revenues collected in the PCB Sub-District Expansion shall be used exclusively to fund the Panama City Beach element of the Bay County Tourist Development Plan as approved by the Board from time to time.

SECTION 6. APPROVAL.

A. This Ordinance shall not take effect until approved and consented to by The St. Joe Company as the sole owner of the PCB Sub-District Expansion area with the formality of a recorded deed.

SECTION 7. REPEAL OF TOURIST DEVELOPMENT TAX. Upon petition of fifteen percent (15%) of the of the electors within the entire PCB Sub-District, the Board shall cause an election to be held for the repeal of the Tax in the PCB Sub-District subject only to any outstanding bonds for which the Tax has been pledged.

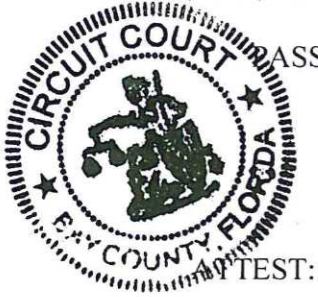
SECTION 8. SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction then only this ordinance and the tax imposed and levied pursuant to this ordinance in the PCB Sub-District Expansion shall stand repealed as of the day such holding becomes final without right of further appeal, and the tax levied in the remainder of the Bay County Special Subcounty Tourist Development Tax District shall remain in full force and effect, unchanged, as if this Ordinance had not been adopted, the Board recognizing that the matters contained in this ordinance constitute a unitary and interdependent plan and policy which is severable from the prior (and any subsequent) ordinances affecting the Bay County Tourist Development Tax

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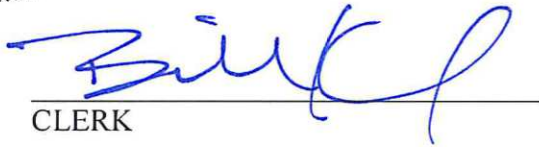
or the Bay County Special Subcounty Tourist Development Tax District.

SECTION 9. EFFECTIVE DATES. This ordinance shall take effect as provided by law. If the St. Joe Company approves the Tax, this Ordinance shall be deemed to be in effect and collection of the Tax shall begin on February 28, 2021. Should the St. Joe Company fail or refuse to approve the Tax on or before February 28, 2021, this ordinance shall become null and void.

PASSED AND ADOPTED this 2<sup>nd</sup> day of February, 2021.




WITNESSETH:

  
CLERK

BOARD OF COUNTY COMMISSIONERS  
OF BAY COUNTY, FLORIDA

BY:   
ROBERT CARROLL, CHAIRMAN

APPROVED AS TO FORM:

  
COUNTY ATTORNEY'S OFFICE  
**Brian D. Leebrick**

