



MARTIN COUNTY
BOARD OF COUNTY COMMISSIONERS
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Commissioner, District 1

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Commissioner, District 5

TARYN KRYZDA, CPM
County Administrator

SARAH W. WOODS
County Attorney

Eric H. Miller
Local, Federal & Veterans Affairs Subcommittee
209 House Office Building
402 S. Monroe Street
Tallahassee, FL 32399-1300

Dear Mr. Miller:

As the County Administrator (Administrator) for Martin County (County) and Chief Financial Officer, I have been asked to provide you with an explanation of our taxing structure. Martin County is unique in that we provide municipal services to eighty-seven percent (87%) of the unincorporated area in the County. The services provided are: Road Maintenance, Stormwater Maintenance, Park Maintenance and Fire Rescue. All residents within the unincorporated area pay for the aforementioned services through a Municipal Services Taxing Unit (MSTU). An MSTU is established for each one separately and each MSTU is a separate Taxing Authority and leverage a separate millage rate accordingly.

If an area was to incorporate within the County, the County has agreed to continue providing all services to that incorporated area, as long as the incorporated area is willing to levy the appropriate MSTU millage rate, and remit those monies to the County. This would be accomplished through an Interlocal Agreement between the two governing bodies. Another major concern has been funding for the Sheriff, and impacts to a newly incorporated area. The Sheriff is funded by the County through a county-wide millage rate which is assessed to all residents, whether in an incorporated or unincorporated area. Therefore, the Sheriff would continue to provide services to the incorporated area as he had prior to the incorporation.

Prior studies have been done on the validity of incorporation with the financial feasibility calculations based upon Per-Capita. This is problematic as the County would not have the ability to collect from the residents on a per-capita basis, and therefore feel that using a straight millage rate based upon the taxable value, since that would be the basis for the Interlocal Agreement, provides transparency to those impacted residents. Therefore, my recommendation would be to allow the Feasibility Study to be done based upon taxable values and our MSTU millage rates, rather than per-capita.

Should you require any additional information, please do not hesitate to contact me.

Sincerely,



Taryn G. Kryzda

Martin County Board of County Commissioners
County Administrator

TELEPHONE
772-288-5400

WEB ADDRESS
<http://www.martin.fl.us>