

**ORDINANCE 2026-02**

**AN ORDINANCE OF THE LIBERTY COUNTY BOARD OF COUNTY COMMISSION PROVIDING FOR THE ASSESSMENT OF A ½ CENT FIRE SERVICES SURTAX ON SALES OF QUALIFIED GOODS SOLD WITHIN LIBERTY COUNTY; PROVIDING FOR THE ORDINANCE TO BECOME EFFECTIVE ONLY UPON APPROVAL OF THE MAJORITY OF THE VOTERS CASTING A BALLOT ON THE REFERENDUM TO ADOPT SAID ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS;** The Liberty County Board of County Commission desires to provide the citizens of Liberty County with quality fire prevention and suppression services;

**WHEREAS;** Liberty County is a fiscally constrained County and lacks the necessary funds to finance county-wide fire services through its current revenues;

**WHEREAS;** The Liberty County Board of County Commission respects the role of citizens in making such policy decisions as the assessment of taxes;

**WHEREAS;** The Liberty County Board of County Commission understands that any tax renewal of this nature can only be done after the approval of the voters of Liberty County pursuant to Florida Statute 212.055(8);

**WHEREAS;** A referendum for the implementation of this Ordinance has been placed upon the ballot of the general election scheduled for November 3, 2026;

**WHEREAS;** If approved by a majority of the voters, this ordinance creating an additional ½ cent surtax on qualifying goods sold in Liberty County shall take effect on January 1, 2027, and continue for a period of five years ending on December 31<sup>st</sup> 2031;

**WHEREAS;** Any and all proceeds collected as a result of the surtax shall be spent in accordance with Florida Statute 212.055(8);

**NOW THEREFORE BE IT RESOLVED AND ORDAINED BY THE BOARD OF COUNTY COMMISSION OF LIBERTY COUNTY, FLORIDA THAT:**

1. **ADOPTION:** Ordinance 2026-02 is hereby adopted.
2. **RATIFICATION:** Upon ratification by a majority of the voters of Liberty County, Florida, during the general election of November 3, 2026, this ordinance shall become effective January 1, 2027.
3. **EXPIRATION:** The authority to collect this surtax under this ordinance shall expire on December 31<sup>st</sup> 2031, unless extended by a subsequent referendum.

**DULY ADOPTED** by the Liberty County Board of County Commission with a quorum present this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**ATTESTATION:**

\_\_\_\_\_  
**Jace Ford**

Liberty County Clerk of Court

\_\_\_\_\_  
**Dewayne Branch**

Chairman, Liberty County Board of County Commissioners