

WALTON COUNTY
TAXPAYERS ASSOCIATION, INC
BOARD OF DIRECTORS

BONNIE MCQUISTON - PRESIDENT
DAN SCUPIN - VICE-PRESIDENT
SUZANNE HARRIS - SECRETARY
MARY NIELSON - TREASURER
JIM BAGBY
BOBBY BOWICK
DON BROWN
Robert Connor
Frank Day
Pete Garcia
Emmett Hildreth
Eileen McDermott
Alan Powdermaker
Jim Rice
Dr. Don Riley
Bob Sullivan

Bob Hudson - Executive Director

● MARCH - 2012

The Tax Beacon

www.waltontaxpayers.org

THE WALTON COUNTY TAXPAYERS ASSOCIATION, INC
'THE EYES AND EARS FOR WALTON COUNTY TAXPAYERS'



Membership Has It's Privileges

The benefits of membership include:

- our newsletter, and
- E-mail updates and bulletins
- participation in polls and survey

Our 2012 annual meeting was held on Thursday March 15, 2012 at 6:30 p.m. at the Coastal Branch Library at the government/education center on 331 South.

Seven (7) directors were elected for a two-year term to end 12/31/2013 Newly elected Board members were:

JB Hillard
Suzanne Harris
Emmett Hildreth
Mary Nielson
Jim Rice
Dan Scupin

The membership also elected the following to serve a one year term as Advisory Board Members:

Don Brown
Robert Connor
Rep. Matt Gaetz
Pete Garcia
Eileen McDermott
Alan Powdermaker

Immediately following the annual meeting, the new board of directors elected officers for the new year. Those elected as Officers for 2012 were Don Riley - President, Robert Sullivan - Vice-President, Bobby Bowick - Secretary and Dan Scupin - Treasurer.

The Taxpayers Association has remained non-partisan for over 28 years. Elected officials come and go but our focus continues to be advocating for lower taxes, transparency in government, accountability from public officials, and fair and equitable representation. We continue to be a voice for all county taxpayers. We provide the checks and balances.

We hope you will once again remember why you have supported us and continue to do so.

We have you to thank for giving us the incentive to keep going forward. You are invested in our quest for better government.

The membership period for the WCTA is January 1 to December 31st of each year. Your membership renewal is key and vital to meeting the Mission of the WCTA.

This year we have revised the membership levels to include a \$10.00 per year level. People that select this level will receive their newsletters by e-mail. Individuals desiring to continue to receive the e-mail in printed form are required to make a \$20.00 contribution.

Please return your membership form in the enclosed self addressed envelope. We need your support!

www.waltontaxpayers.org

President's Message



This past year has been one of significant change. County commission and school board district lines were redrawn. There were changes in county personnel, particularly county administration, which affected continuity in addressing WCTA issues. However, WCTA persevered.

It was a year of transition, as well, for WCTA with the creation of an

executive director position and everyone adjusting to new roles. As executive director, former WCTA president Bob Hudson continues to bring unique skills and talents to WCTA, such as: website development and management, graphics for ads, assembling and publishing the quarterly newsletter, scheduling meetings and formulating agendas. Bob attends meetings with the WCTA president, researches issues and prepares studies on various areas of county government. He also serves as a South Walton Mosquito Control commissioner.

When Bob moved from president to executive director, I was asked to serve as president. I accepted, committing to serve for one year only. It was a year of hard work and challenges resulting in fulfillment and accomplishment.

During 2011, WCTA addressed the inequities in taxation of county fire/rescue services throughout the county. WCTA is continuing to work with county administration on resolving taxation and funding inconsistencies. Other issues worked on last year were: county contract policies, the TDC credit card audit, and county budget workshops and budget hearings.

WCTA attended South Walton Fire Commission meetings, budget workshop and pension board meetings. Union negotiations with firefighters were closely monitored and WCTA questioned the feasibility of sustaining the firefighters' pension plan.

WCTA reviewed revenues and expenses, administrative and teachers' salaries with the Walton County school district financial officer. These reviews occurred prior to the special referendum for ½ mil transfer of funds from capital to operating. The voters approved the referendum as they had in 2003 and 2007.

Several board members received significant appointments on county boards and committees. Bob Sullivan was appointed to the Code Enforcement board, Don Riley was appointed to the South Walton Fire District pension board, Suzanne Harris served on the Tourist Develop-

ment Council, and I served on the Redistricting Committee and the 331 Bridge Task Force.

The work of other board members deserves recognition. Bobby Bowick chaired the WCTA membership committee where he brought fresh creative ideas. Jim Rice chaired the nominating committee for 2012 and diligently pursued candidates from North Walton. Eileen McDermott served as our resident editor on the newsletter and drafted positions and white papers for presentation to county commissioners. Dan Scupin, Bob Sullivan and Frank Day reviewed the budgets of various constitutional offices.

In December, the BCC appointed the Hwy 331 Bridge Task Force. The Florida Department of Transportation (FDOT) presented the county with a proposal for a new Hwy 331 bridge across the Choctawhatchee Bay. Since the state requires local governments to contribute a portion of the costs for new bridges, Walton County was asked to fund \$75M, with the state funding \$102M. FDOT prefers to toll new bridges to pay for local funding. However, local governments may choose their own funding sources. The Task Force held public hearings to determine if the public would accept a toll or a sales tax (up to a 1 cent increase). The Task Force recommended to the county commission to schedule a public referendum for up to 1 cent sales tax to fund the \$75M local contribution. The county commission made the decision to hold a referendum but only for a ½ cent sales tax. Also, they voted not to toll the bridge should the referendum fail. WCTA took the position of No Tax, No Toll.

2012 will be an exciting election year with WCTA holding candidate forums for local offices. WCTA will also work with county staff to trim the 2013 budget, as revenues from ad valorem taxes are not expected to increase in the next fiscal year.

As you can see, WCTA is committed to being the eyes and ears for Walton County taxpayers. I have enjoyed being part of this vital organization for the past 15 years. I will be stepping down from the board, as well as the presidency, at our annual meeting. It is time for fresh energy, new ideas and new eyes and ears to take the lead in watching how government spends tax dollars. As I pass the baton, I want to thank the board who supported me, executive director Bob Hudson, and the officers who served with me, Vice President Dan Scupin, Secretary Suzanne Harris and Treasurer Mary Nielson. Most importantly, over the years the support of our members can't be overstated. I am most thankful for your dedication to our mission.

The WCTA annual member meeting is March 15. This is a meeting where the membership votes for the board of directors for the coming year. Our nominating committee comprised of Jim Rice, Dan Scupin and Don Riley has composed a slate of candidates and nominations will be taken from the floor. I encourage all of you to attend, and as a reminder, all paid members can vote. Let us join together to support the new executive team.

B onnie

WHY DO SOME PAY TWICE ?

“Double Taxation” for residents in South Walton is no small amount as they pay for 77% of the Fire & Rescue cost in North Walton County.

When the County Commission created North Walton Fire and Rescue they also created an MSBU taxing district that was to pay for fire and rescue in areas not covered by South Walton Fire District (SWFD), Freeport, Liberty, Argyle or DeFuniak Springs. They set the level of assessment at \$25 per household, plus a square foot charge for business. That MSBU only generates \$187,000 of the \$7.7 million budget for Fire and Rescue in the North Walton Fire District.

That leaves a “tax bill” for those living within the South Walton Fire District of \$ 5,973,244. This is in addition to the “tax bill” sent to each property owner in the SWFD. A study done by the WCTA shows that a property owner living in the SWFD service area who owns a home with an appraised value of \$200,000 would receive a tax bill from SWFD of \$179.98. The property owner would also receive a property tax bill from Walton County which includes an additional property tax of \$113.86 for a service that they do not utilize.

Analysis of South Walton Funding For North Walton Fire Rescue

Total Walton County Taxable Value	10,859,504,981
Taxable Value South Walton	9,325,469,300
Taxable Value North Of Bay	1,534,035,681
Total Walton County Taxes Collected (Taxable Value*3.5563)	38,619,658
Taxes Collected South Walton (Taxable Value*3.5563)	33,164,166
Taxes Collected North of Bay (Taxable Value*3.5563)	5,455,491

<u>Budgeted Expense</u>	
Walton Fire & Rescue Budget (7.67% of Total Budget)	7,377,546
Aid to North Walton Independent Districts	
Argyle	66,968
DeFuniak Springs	85,279
Liberty	70,246
Freeport	132,061
Total Aid To Independent Fire Districts	354,554
Total North Fire & Rescue Cost	7,732,100

<u>Revenue Sources</u>	
Ambulance Fees	991,431
MSBU Collected for Walton Fire & Rescue	187,550
North Taxes Collected times 7.67% which is the % of budget allocated for Walton Fire & Rescue = amount of Ad Valorem allocated to fund Walton Fire & Rescue	579,875
	1,758,856
Total Revenues Earned/Paid By North Walton	1,758,856

Deficit of Revenues To Fund Fire & Rescue Collected From South Walton	5,973,244
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If a South Walton resident calls 911 to report a fire or need for emergency services, for example, it's a South Walton Fire District unit that arrives, not a Walton County Fire & Rescue unit. But the South Walton resident pays the same fraction of their county taxes to support the Walton County Fire & Rescue operations a service they never use.

South Walton Fire District is a “special taxing district” which meets specific needs not addressed in the general countywide millage. The affected residents voted a specified millage to be used for a special purpose. Taxing districts are created by an act of the Legislature with a confirming referendum by residents.

To prevent double taxation, the County could adjust the tax rate to deduct for services provided by special taxing districts, i.e. those which have their own fire department should not be assessed County millage for fire services in areas outside the boundaries of the special taxing district.



In Walton County we currently provide for Mosquito control thru two entities, the North Walton Mosquito Control District (NWMCD) and the South Walton County Mosquito Control District (SWCMCD).

Each of these entities levy a distinct millage rate for providing the service to residents within their respective service areas. A resident in the North Walton Mosquito Control District receives a tax bill from that entity and only that area.

The same is true for residents of the SWCMCD area. Their tax bill includes a levy for SWCMCD but not NWMCD, therefore no “dual taxation”.

This issue is a primary project for the WCTA during 2012. The WCTA has made presentations to the BCC and delivered the study to each commissioner.

The County Administrator, Greg Kisela, stated that he would develop a plan to eliminate the “double taxation” prior to the beginning of the 2012-2013 budget cycle. The WCTA has met three times with Mr. Kisela discussing possible scenarios that would eliminate the double taxation.

A consultant from the Florida Association of Counties attended the last meeting and is to present additional ideas how the county can fund North Walton Fire & Rescue from within the area they cover.

The recommendation to the BCC is scheduled to be made by March 31st.

Walton County Highway 331 Bridge Tax Proposal

Commissioners passed a motion to schedule a referendum for a new half cent sales tax. Voters will decide if the county can raise \$75 million dollars to build a new bridge over the Choctawhatchee Bay, or scrap the plans.

The state pledged \$102 million to widen Highway 331, from Highway 98 to Interstate 10. State officials are requiring the county to come

ful way to raise the money. February 14 they discussed putting a full one-cent tax on the ballot, but some argued that would give Walton County one of the highest tax rates in the state. So, they opted for the half-cent sales tax instead.

At the February 28th BCC meeting, the WCTA asked the BCC to postpone the printing of the ballots for the April 24th referendum and to help facilitate a meeting with the Secretary of Transportation to see a change in the project.

On March 5th a delegation from Walton County traveled to Tallahassee and met with state officials for over an hour. The State agreed to alter the plan and made changes that seemed to address many concerns expressed by Walton County.

The State will forward a new offer to Walton County in writing with specific details of the offer.

Walton County will have an opportunity to study the offer and review their current plan

for a sales tax referendum on April 24th.

The WCTA representatives that attended the meeting were Bonnie McQuiston, Dr. Don Riley and Mr. JB Hillard. Four County Commissioners attended along with the County Administrator and County lobbyist.

The special referendum currently called for May 8th will have an early voting opportunity from April 30th to May 5th.

Registered voters in Walton County can request an absentee ballot by contacting the Supervisor of Elections office at (850) 892-8112

Overview

U.S. Highway 331 is the primary north/south roadway in Walton County and the only roadway connecting north Walton to south Walton County. The roadway is currently over traveled and 274% above its capacity level in the evening. The maximum service volume is 690 vehicles per hour and the Florida Department of Transportation (FDOT) measured a trip count of 770 vehicles per hour in 2005. The overabundance of vehicles on U.S. 331 poses a daily threat to each commuter who travels on this road causing multiple accidents each year. U.S. 331 is also the sole evacuation route out of south Walton during hurricanes and has a 24 hour evacuation time.



Clyde B. Wells Bridge

up with the \$75 million for the bridge.

If the county doesn't have a plan in place by July 1st the money will go to other projects. Commissioners decided against the option of a toll and said a sales tax is the least pain-

Member Support for WCTA - 2012 Membership Renewal

Please accept our thanks for the support you provide. Your contributions to our organization not only sustain us financially but also validate our work.

We believe strongly that we must continue our mission for more accountability in government spending, decreasing the role of government in our daily lives, and pressing for lower taxes. We must stay involved to get more value for our tax dollars.

A basic annual contribution of \$10 goes toward the costs of our quarterly newsletter. Our newsletter is intended to keep you informed on how local government is spending your money and what you are getting in return. Your Membership allows us to continue to be The Eyes and Ears for Walton County Taxpayers.

Mail Your Membership Contribution To:

**WCTA
PO BOX 1085
Santa Rosa BCH, FL 32459**

Please mail your necessary support Today !

**Please consider a "Plus" contribution of
\$40.00**

Note: If you are a resident/owner of a Grand Dunes 1, Grand Dunes 2, Turtle Beach or Edgewater Beach Condominium, Surfside or St. Andrews or Raven Oaks at Sandestin your dues are paid through your Condo Association.

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