



# Orange County, Florida

Voter Approved Funding for Capital Projects including Land Conservation, Water Protection, Recreation and Transportation

January 13, 2026

Pegeen Hanrahan, P.E.  
Associate Director of Conservation Finance



TRUST FOR  
PUBLIC  
LAND™

TPL's Conservation Finance Program works to help communities protect the places they love and improve access for people to enjoy them through approval of funding both legislatively and at the ballot box.

Connecting everyone to the outdoors™

# OUR IMPACT ACROSS THE COUNTRY

**5,504**

Public outdoor spaces created  
or protected

We've created

**311**

Community Schoolyards in

**23**

states.

**\$112+ Billion**

secured in public funding.

**4 Million Acres**

protected.

# HOW WE DO IT



## PUBLIC LAND: PUBLIC GOOD

We partner with communities where we know parks and public land have the greatest potential to deliver public good.



## DATA & INSIGHT

Our Land and People Lab experts help communities make the case for more green space with sophisticated GIS-informed data.



## ADVOCACY

With TPL's support and guidance, voters have approved more than \$110 billion in public funding for parks and conservation.



## FUNDING & LEVERAGE

Our conservation finance pros deploy their expertise, leveraging every \$1 donated to return \$2,000 in public funds.



## PARK CREATION & TRANSFORMATION

We convene, listen to, and facilitate connections, helping our partner communities leverage relationships to realize their visions.

# Trust for Public Land Protection Projects

Since 1972, TPL has protected more than 4 million acres of public land, created more than 5,500 parks, trails, schoolyards, and iconic outdoor places across the United States.

In Florida alone, TPL's impact includes the protection of over 180,626 acres of land and the completion of more than 470 projects.

Trust for Public Land's Orange County projects include:

**West Orange Trail (1990s)**

**Wells Bilt Hotel (2000)**

**Tucker Ranch (2011)**

**CSX/Orlando Urban Trail (2010)**

**Additions to Lake Eola Park (2013)**

**Additions to Lake Eola Park (2021)**

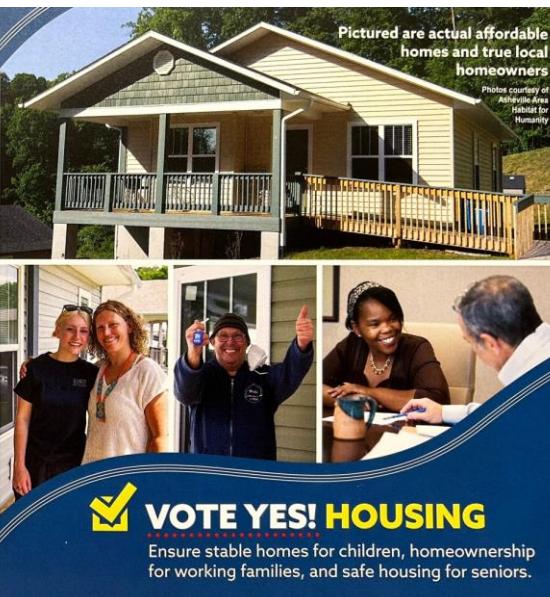
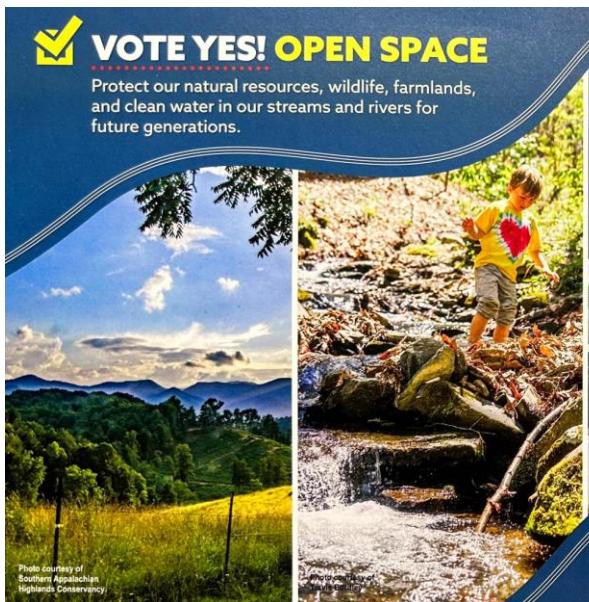


# We Work with Cities, Counties and States to Fund Conservation and Recreation Priorities, and Often Other Needs as Well.



In Florida we've assisted Alachua, Brevard, Collier, Flagler, Hillsborough, Indian River, Manatee, Martin, Miami-Dade, Lee, Nassau, Sarasota, St. Lucie, Volusia and in 2024 we assisted Clay, Lake and Osceola Counties. We are currently working with seven Florida Counties, Orange would make eight, two more are considering researching a 2026 ballot measure.

# Our Measures Often Include Other Capital Needs



**VOTE EARLY OR ON ELECTION DAY**

**REGULAR VOTING HOURS** at your precinct are from 7 A.M. to 7 P.M. on Election Day, Tuesday, November 5, 2024.

**EARLY VOTING** is available for anyone from Monday, October 21 to Saturday November 2, except Sunday October 27 from 8:30 A.M. to 6 P.M.

**EARLY VOTING LOCATIONS:**

- 1: Jasper County Elections Office (1506 Grays Highway, Unit A in Ridgeland)
- 2: St. Stephens AME Church (710 Main Street in Hardeeville)

**ADDITIONAL INFORMATION:**

For additional information on Jasper County referendum questions 1 & 2 on your November 5, 2024 ballot, please contact:

**County Administration**  
jcadministrator@jaspercountysc.gov  
843-717-3690

For additional information on voting locations, times and procedures, please contact:

**Jeanine M. Bostick**  
Director of Elections and Voters Registration  
843-726-7709

**Jasper County Questions #1 & #2 are at the END of your ballot!**

**Question #1 for Dorchester County**

**IS NOT A TAX INCREASE**

Since 2005, Dorchester County has dedicated a penny sales tax to fix our roads. Since then, the county has built more than 20 road projects. However, that penny sales tax is set to expire. And we still have more roads we need to fix.

**FIX OUR ROADS. PRESERVE OPEN SPACE.**

**VOTE YES ON QUESTION #1**

**A 'YES' VOTE CONTINUES FUNDING OUR ROADS**

Additionally, Question 1 expands to also include money for land conservation. This money is vitally needed to preserve land and water access for Dorchester County for generations to come.

Find more information at [www.VoteYesDorchester.com](http://www.VoteYesDorchester.com).

**voteyesdorchester**  
**voteyesdorchester**

**BEAUFORT'S GREENSPACE PENNY:**  
Funding to Protect Our Land and Water

On November 8th, Beaufort County voters have an opportunity to protect greenspaces to benefit us all. The Greenspace Penny is a targeted sales tax with built-in constraints to protect the taxpayer – it will be used to protect green and open spaces, collected over a 2-year period, and collection will not exceed \$100 million. A citizen advisory board will guide, review, and recommend projects with public benefit.

**VOTE Yes FOR GREENSPACE!**

# Three Main Local Capital Funding Options in Florida

1

## General Obligation Bonds

Single subject, should focus on capital projects,  
typically backed by ad valorem property tax millage

2

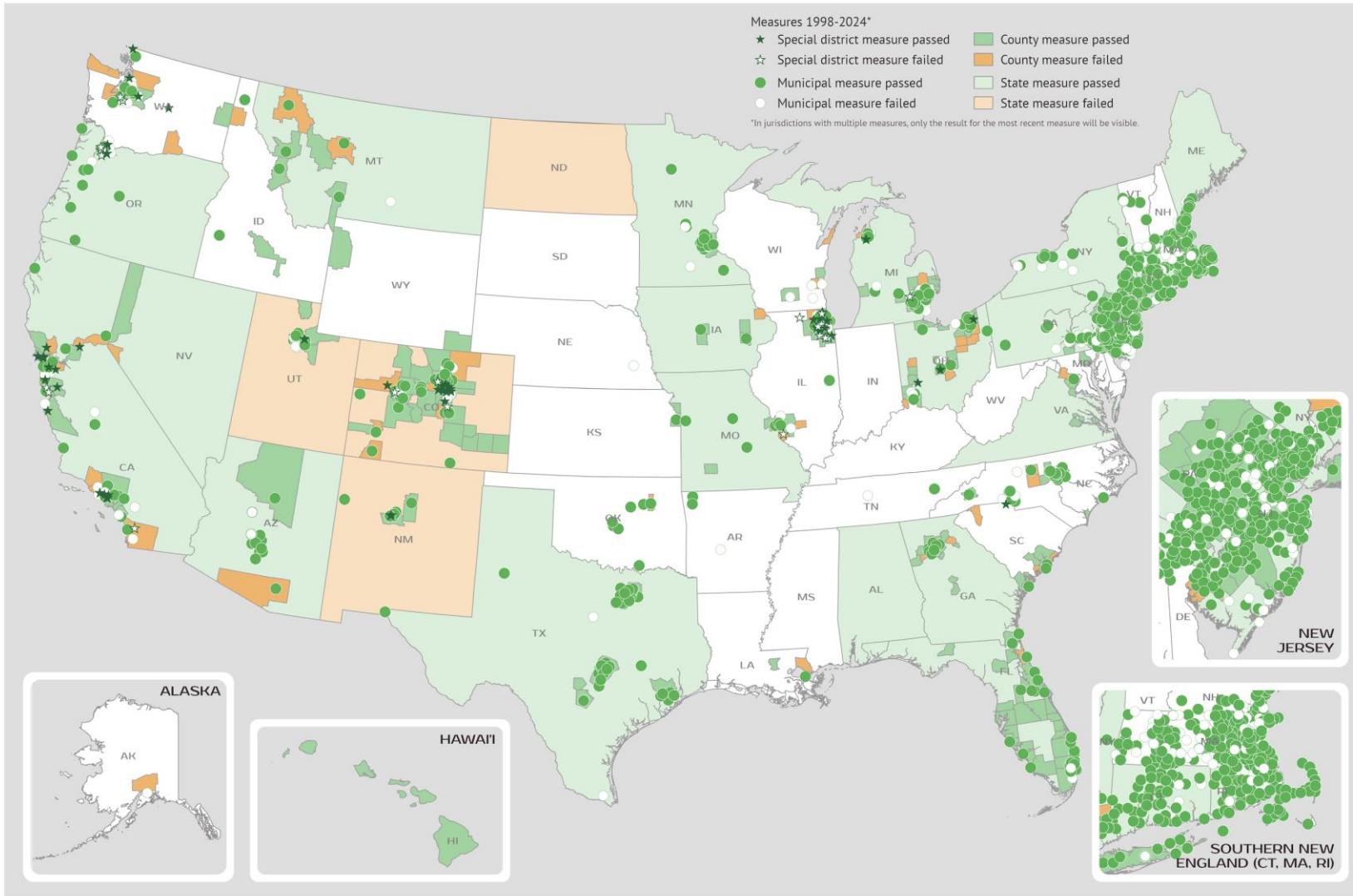
## Property Taxes or Budget Allocation

City or County Commission can allocate on their own,  
without voter approval; voter approval is a “straw poll”

3

## Sales Taxes – Usually for Capital Projects

Referred by County Commission for voter approval.  
smaller Florida counties can approve by BOCC.



# LandVote

STATE, COUNTY, MUNICIPAL, AND SPECIAL DISTRICT MEASURES 1998-2024

December 6, 2024. Copyright © Trust for Public Land. Trust for Public Land and Trust for Public Land logo are federally registered marks of Trust for Public Land. Information on this map is provided for purposes of discussion and visualization only. [www.tpl.org](http://www.tpl.org)



www.LandVote.org



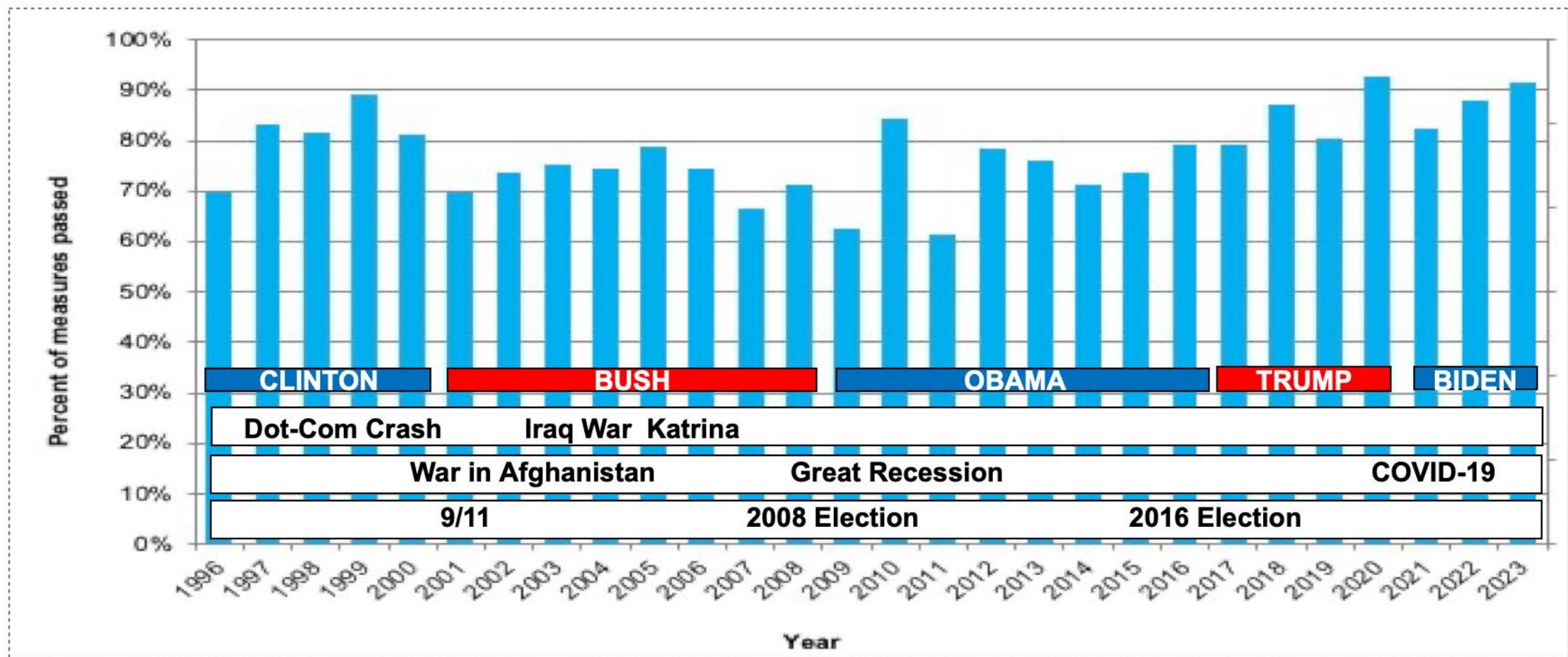
Trust for Public Land has helped pass 686 ballot measures for parks, land, trails and schoolyards since 1996, representing \$112 billion in funding, with an 84% win rate.

In November 2024 we won 23 out of 23 measures, a 100% win rate.

In 2025 we won 6 of 6.

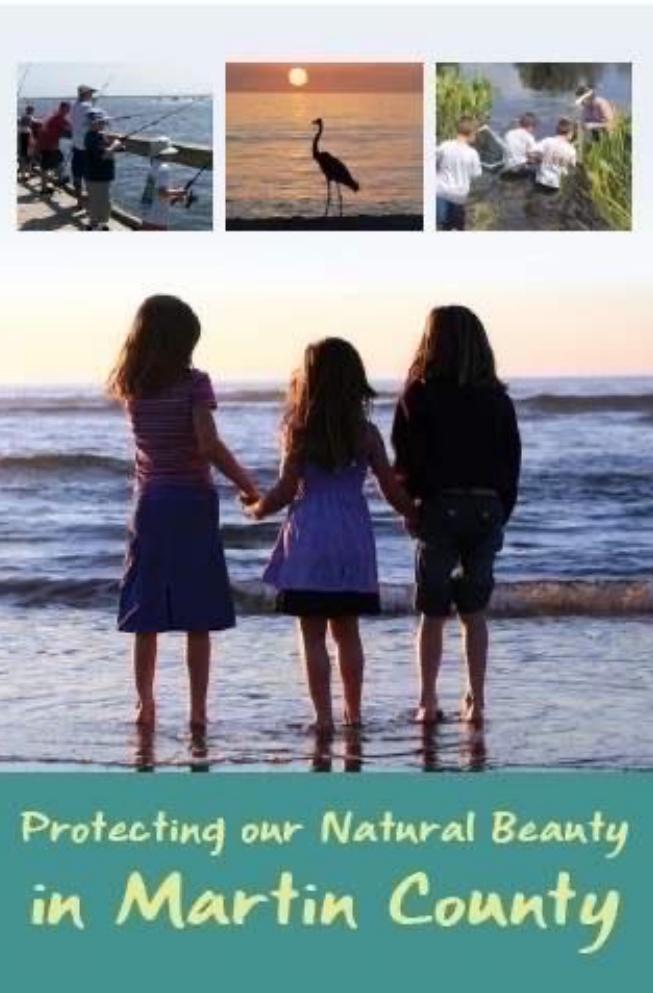


# This is True in Good Times and Bad, In Red Communities and Blue



77% Overall Approval Rate Across the United States

# 85% of Florida Conservation Ballot Measures Have Passed



## Local Conservation Finance Mechanisms in Florida

Summary of local ballot measures from 1996-2024

Mechanism	# Passed	# Failed	Total	% Passed
Bond	57	8	65	88%
Sales Tax	17	8	23	74%
Property Tax	13	2	15	87%
Other*	2	0	2	100%
Total	89	18	105	85%

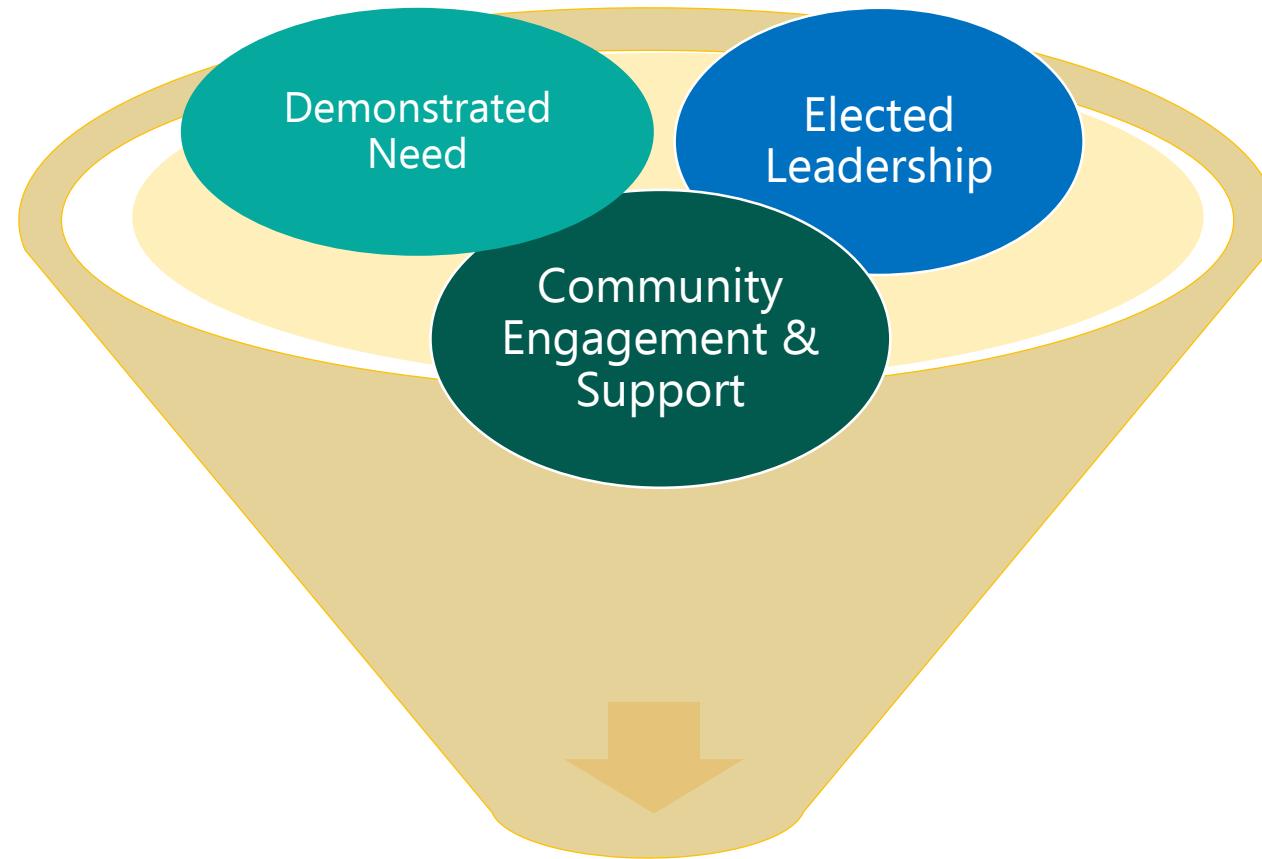
*\*Budget allocations*

Source: TPL LandVote Database - measures that include \$ for land conservaton.

**Over 90% of Florida Measures TPL has worked on have passed.**

# KEY Ingredients for Voter Approved Funding Sources

We want all parts of the community (different neighborhoods, urban/suburban/rural, different constituencies) to be able to see value in the projects.  
"Put the voters in the picture."



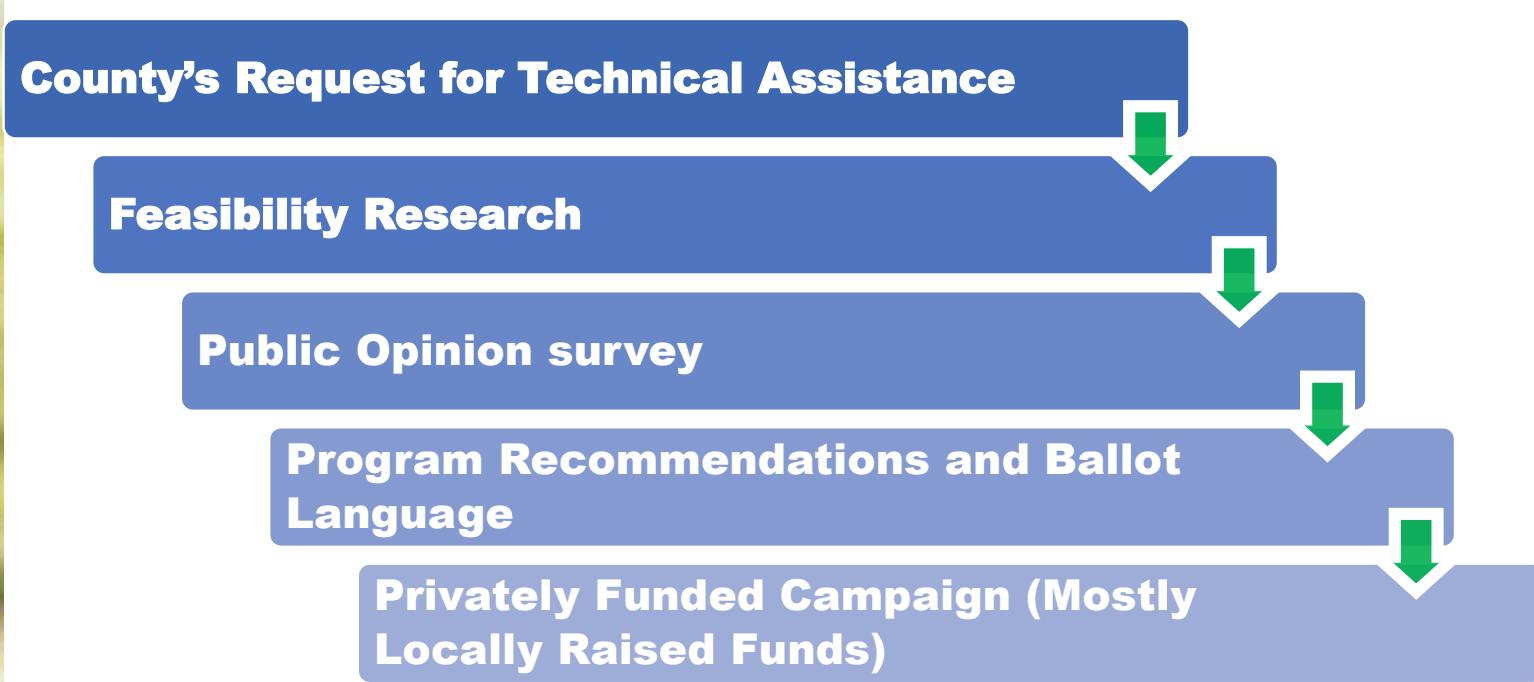
Community support, and support from advocacy groups, is important.

Avoiding opposition is time well spent.

CLEAR, LEGAL, DESCRIPTIVE BALLOT LANGUAGE

APPROVED BY VOTERS FOR THOSE DEMONSTRATED NEEDS

**We follow a well-tested road map to help decisionmakers assess funding options to see if there is one that the community will embrace.**



# First Step: Request for Technical Assistance from TPL

OSCEOLA COUNTY  
BOARD OF COUNTY COMMISSIONERS

February 19, 2024

Mr. Will Abberger  
Vice President  
Director Conservation Finance  
The Trust for Public Land  
306 North Monroe Street  
Tallahassee, Florida 32301

Mr. Adam Snyder  
The Nature Conservancy  
120 19th Street North, Suite 200  
Birmingham, Alabama 35203

Dear Mr. Abberger and Mr. Snyder,

By this letter, Osceola County requests technical advice and assistance from the Trust for Public Land and The Nature Conservancy in connection with our efforts to develop and sustain reliable, ongoing sources of funding for land conservation, open space, and natural area protection and stewardship.

As part of your advice and assistance, I understand you will conduct research with affected groups to develop recommendations for Osceola County on strategies for supporting dedicated, ongoing sources of public funds for land conservation and parks.

We are interested not only in the factual information that you can provide, but also your opinions and recommendations on public funding measures available to us and strategies to enact such measures. That would include understanding the public's priorities and attitudes concerning land conservation, water quality, and natural areas—including parks, trails, and fish and wildlife habitat—and how the public would respond to different methods of presenting those issues.

Information provided to Osceola County will be public record as a matter of law. This request does not in any way commit public funds to the efforts of the Trust for Public Land and The Nature Conservancy related to this request, nor does it require public disclosure of any confidential information of either organization.

This request will continue in effect for any advice you offer or presentations you submit for the use of this body related to such matters. In addition, we would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Thank you.

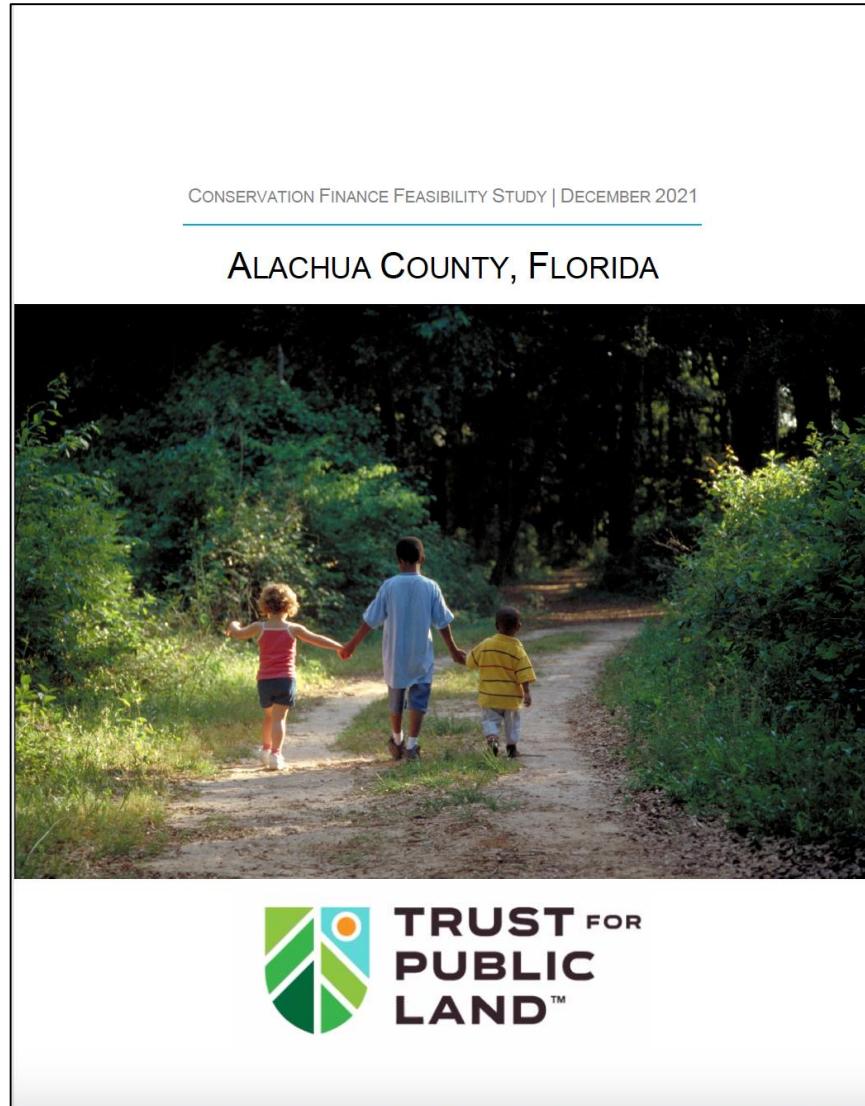
Sincerely,

  
Cheryl L. Grieb  
Chairwoman  
Board of County Commissioners

1 Courthouse Square  
Suite 4700  
Kissimmee, FL 34741  
O: 407.742.2000  
F: 407.742.2391

- Our work is entirely privately funded
- Must have a request for technical assistance from the County Mayor and/or County Commission
- Completion of feasibility report (will be briefer than normal due to time constraints)
- Completion of public opinion polling
- Recommendations on program elements
- Work with private citizens to communicate to voters, County cannot spend resources to advocate

# Second Step: Feasibility Research



- Demographics
- Current Parks and Conservation Budget
- Fiscal Capacity and Finance Options
- Political Profile
- Election History
- Election Requirements
- Ballot Language Requirements
- Pathways to the Ballot
- Best Practices

# Only 2 Counties have no Local Option Sales Tax

Discretionary Sales Surtax Information for Calendar Year 2026						DR-15DSS R. 11/25 Page 1 of 2	
County	Total Surtax Rate	Effective Date	Expiration Date	County	Total Surtax Rate	Effective Date	Expiration Date
Alachua	1.5% (.5%) (1%)	Jan 1, 2019 Jan 1, 2023	Dec 31, 2030 Dec 31, 2032	Jefferson	1%	Jun 1, 1988	None
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	None
Bay	1% (.5%) (.5%)	Jan 1, 2011 Jan 1, 2017	Dec 31, 2030 Dec 31, 2036	Lake	1%	Jan 1, 1988	Dec 31, 2032
Bradford	1%	Mar 1, 1993	None	Lee	.5%	Jan 1, 2019	Dec 31, 2028
Brevard	1% (.5%) (.5%)	Jan 1, 2015 Jan 1, 2017	Dec 31, 2026 Dec 31, 2026	Leon	1.5% (.1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 31, 2039 Dec 31, 2027
Broward	1%	Jan 1, 2019	Dec 31, 2048	Levy	1%	Oct 1, 1992	None
Calhoun	1.5% (1%) (.5%)	Jan 1, 1993 Jan 1, 2009	None Dec 31, 2028	Liberty	1.5% (.1%) (.5%)	Nov 1, 1992 Jan 1, 2017	None Dec 31, 2026
Charlotte	1%	Apr 1, 1995	Dec 31, 2026	Madison	1.5% (.1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Citrus	None			Manatee	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2017	Dec 31, 2032 Dec 31, 2031
Clay	1.5% (1%) (.5%)	Feb 1, 1990 Jan 1, 2021	Dec 31, 2039 Dec 31, 2050	Marion	1.5% (.1%) (.5%)	Jan 1, 2017 Jan 1, 2025	Dec 31, 2044 Dec 31, 2034
Collier	None			Martin	.5% 1% (.5%) (.5%)	Jan 1, 2025 Jan 1, 1992 Jan 1, 2003	Dec 31, 2034 None None
Columbia	1.5% (1%) (.5%)	Aug 1, 1994 Jan 1, 2023	None Dec 31, 2042	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
DeSoto	1.5% (1%) (.5%)	Jan 1, 1988 Jan 1, 2015	None Dec 31, 2035	Monroe	1.5% (.1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 31, 2048 Dec 31, 2035
Dixie	1%	Apr 1, 1990	Dec 31, 2029	Nassau	1% 1% (.5%) (.5%)	Mar 1, 1996 Jan 1, 2019 Jan 1, 2021	None Dec 31, 2028 Dec 31, 2030
Duval	1.5% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001 Jan 1, 2021	None Dec 31, 2030 Dec 31, 2035	Okaloosa	1% (.5%) (.5%)	Jan 1, 2019 Jan 1, 2021	Dec 31, 2028 Dec 31, 2030
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 31, 2028 Dec 31, 2037	Okeechobee	1% .5%	Oct 1, 1995 Jan 1, 2003	None Dec 31, 2035
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2013	Dec 31, 2032 Dec 31, 2032	Osceola	1.5% (.1%) (.5%)	Sep 1, 1990 Jan 1, 2017	Dec 31, 2045 Dec 31, 2036
Franklin	1.5% (1%) (.5%)	Jan 1, 2008 Jan 1, 2023	None Dec 31, 2042	Palm Beach	.5% 1% (.5%) (.5%)	Jan 1, 2026 Jan 1, 2004 Jan 1, 2005	Dec 31, 2035 Dec 31, 2033 Dec 31, 2029
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 31, 2038	Pasco	1% 1% (.5%) (.5%)	Jan 1, 2005 Feb 1, 1990	Dec 31, 2039 Dec 31, 2029
Gilchrist	1%	Oct 1, 1992	None	Pinellas	1% 1% (.5%) (.5%)	Jan 1, 2004 Feb 1, 1990	Dec 31, 2033 Dec 31, 2029
Glades	1%	Jan 1, 2022	Dec 31, 2031	Polk	1% (.5%) (.5%)	Jan 1, 2005	Dec 31, 2044
Gulf	1%	Jan 1, 2010	None	Putnam	1% 1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2016 Jul 1, 1996	Dec 31, 2032 Dec 31, 2035 Dec 31, 2036
Hamilton	2% (1%) (1%)	Jul 1, 1990 Jan 1, 2025	Dec 31, 2029 Dec 31, 2036	St. Lucie	1% 1% (.5%) (.5%)	Jul 1, 1996 Jan 1, 2019	Dec 31, 2028 Dec 31, 2028
Hardee	1%	Jan 1, 1998	None	Santa Rosa	1% (.5%) (.5%)	Oct 1, 1998 Jan 1, 2017	Dec 31, 2028 Dec 31, 2026
Hendry	1.5% (1%) (.5%)	Jan 1, 1988 Jan 1, 2023	None Dec 31, 2042	Sarasota	1% 1% 1% (.5%) (.5%)	Sep 1, 1989 Jan 1, 2015	Dec 31, 2039 Dec 31, 2034
Hernando	.5%	Jan 1, 2016	Dec 31, 2035	Seminole	1% 1% 1% (.5%) (.5%)	Jan 1, 1993	None
Highlands	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 2017	Dec 31, 2033 Dec 31, 2036	Sumter	1% 1% 1% (.5%) (.5%)	Jan 1, 1988 Aug 1, 1989	None Dec 31, 2037
Hillsborough	1.5% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001 Jan 1, 2019	Dec 31, 2041 None Dec 31, 2028	Union	1% 1% .5% (.5%) (.5%)	Feb 1, 1993 Jan 1, 2002	None Dec 31, 2031
Holmes	1.5% (1%) (.5%)	Oct 1, 1995 Jan 1, 2021	Dec 31, 2028 Dec 31, 2032	Volusia	1.5% (.1%) (.5%)	Jan 1, 1988 Jan 1, 2023	Dec 31, 2037 Dec 31, 2032
Indian River	1%	Jun 1, 1989	Dec 31, 2034	Wakulla	1.5% (.1%) (.5%)	Jan 1, 1988 Jan 1, 2023	Dec 31, 2037 Dec 31, 2032
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	None Dec 31, 2035	Walton	1% 1% (.5%) (.5%)	Feb 1, 1995 Jan 1, 2019	None Dec 31, 2028
Washington	1.5% (1%) (.5%)	Nov 1, 1993 Jan 1, 2019	Dec 31, 2034 Dec 31, 2028				

For 2026, the following counties have surtax rate changes:							
DR-15DSS R. 11/25 Page 2 of 2							
<b>Jackson</b> <b>1.5% Total Surtax Rate</b>							
<ul style="list-style-type: none"> <li>Current 1% small county surtax is <b>extended (effective 1/1/2026)</b> and expires upon repeal.</li> <li>Current .5% school capital outlay surtax remains in effect and expires 12/31/2035.</li> </ul>							
<b>Martin</b> <b>.5% Total Surtax Rate</b>							
<ul style="list-style-type: none"> <li>Current .5% school capital outlay surtax <b>expired 12/31/2025</b>.</li> <li>Current .5% local government infrastructure surtax remains in effect and expires 12/31/2034.</li> </ul>							
<b>Palm Beach</b> <b>.5% Total Surtax Rate</b>							
<ul style="list-style-type: none"> <li><b>New .5% school capital outlay surtax begins 1/1/2026</b> and expires 12/31/2035.</li> <li>Current 1% local government infrastructure surtax is <b>repealed</b> effective 12/31/2025.</li> </ul>							

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

**Subscribe to Receive Email Alerts from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**Orange is one of only seven counties that levy just 0.5 cents, in this case for school capital projects.**

# If Requested TPL Will Complete Feasibility Research and Polling for Orange County Using Grant Funding

<b>Orange County: Estimated Revenue and Cost of Infrastructure Sales Tax</b>			
<b>Sales Tax</b>	<b>County Annual Revenue*</b>	<b>Household Spending on Taxable Goods**</b>	<b>Annual Cost/ Household</b>
1.0%	\$528,736,901	\$16,942	\$169
0.5%	\$264,368,451	\$16,942	\$85
<b>Sales Tax</b> <b>County Annual Revenue*</b> <b>Total Revenue Attributed to Resident Spending***</b> <b>% of Revenue Generated by Residents</b>			
1.0%	\$528,736,901	\$86,219,024	16%
0.5%	\$264,368,451	\$43,109,512	16%

*\*Florida Dept. of Revenue; Local Discretionary Sales Surtax Estimates for FY25*

*Assumes default formula distribution to municipalities with roughly 70% going to the county.*

*\*\*Est. avg household spending on taxable items = 22% of median household income (\$77,011).*

*\*\*\*Average household spending multiplied by est. # of households in the county (508,907).*

## 1% Sales Surtax

### Municipal Revenue Sharing by Statutory Default Formula

Local Government	Distribution Percentage	1% Estimated Distribution	0.5% Estimated Distribution
Orange County Government	70.213439	\$ 528,736,901	\$ 264,368,451
Apopka	3.112671	\$ 23,439,730	\$ 11,719,865
Bay Lake	0.001573	\$ 11,845	\$ 5,923
Belle Isle	0.381938	\$ 2,876,155	\$ 1,438,077
Eatonville	0.128596	\$ 968,382	\$ 484,191
Edgewood	0.143457	\$ 1,080,292	\$ 540,146
Lake Buena Vista	0.001139	\$ 8,577	\$ 4,289
Maitland	1.081706	\$ 8,145,704	\$ 4,072,852
Oakland	0.293206	\$ 2,207,965	\$ 1,103,983
Ocoee	2.669987	\$ 20,106,132	\$ 10,053,066
Orlando	17.426074	\$ 131,225,710	\$ 65,612,855
Windermere	0.164772	\$ 1,240,803	\$ 620,401
Winter Garden	2.729105	\$ 20,551,315	\$ 10,275,658
Winter Park	1.652335	\$ 12,442,782	\$ 6,221,391
Countywide Total	100	\$ 753,042,307	\$ 376,521,154

**Local Discretionary Sales Surtaxes are shared between the County and its municipal governments, either by default formula or a negotiated agreement.**

# Overcoming Prior Losses is Possible: Alachua County Sales Tax History

1998 – Failed Half Cent Parks and Recreation Tax

2000 – Passed Alachua County Forever Bonds (not a sales tax), \$29M Land Conservation Program ACT/TNC Helped

2001 – Passed One Cent for Criminal Courthouse (One Year, One Penny, One Courthouse)

2004 – Failed Half Cent for Parks, Half Cent for Roads (Better Parks Better Roads)

2008 – Passed Half Cent for Conservation and Parks (Wild Spaces Public Places) TPL Helped

2012 – Failed Three Quarters Cent for Charter County Regional Transportation System

2014 – Failed One Cent for Charter County Regional Transportation System

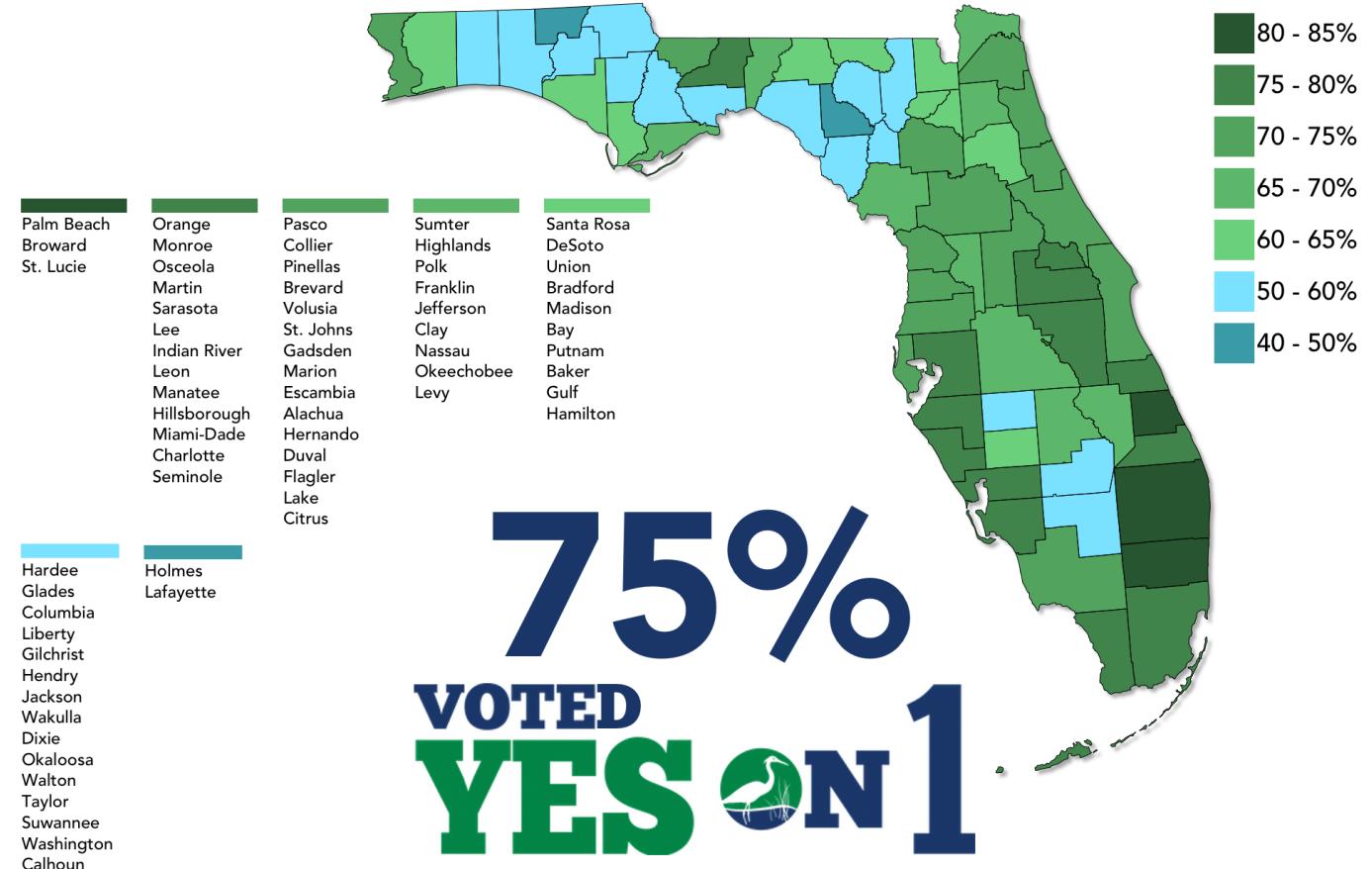
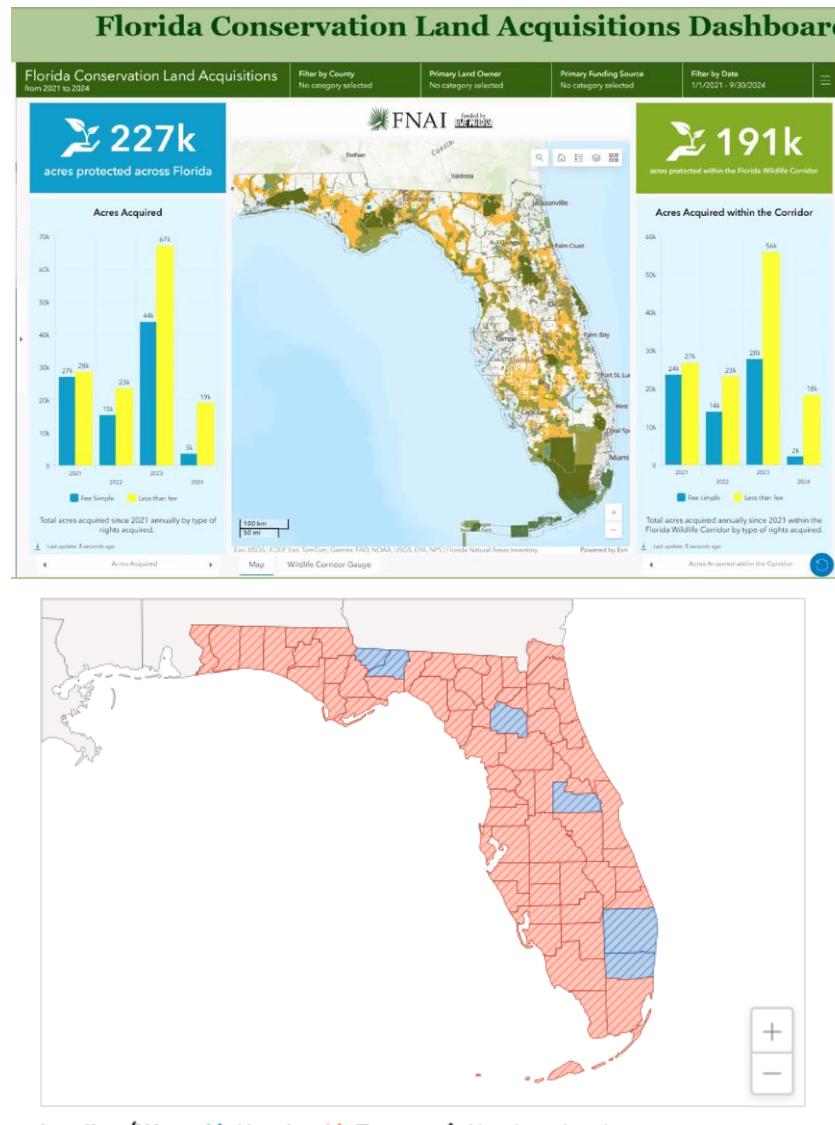
2016 – Passed Half Cent for Conservation and Parks (Wild Spaces Public Places 2.0) TPL Helped

2022 – Passed One Cent for Conservation, Parks, Roads, Fire Stations and Affordable Housing (Wild Spaces Public Places 3.0) TPL Helped

## Local Government Infrastructure Surtax - s. 212.055(2), F.S.

Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
<b>Alachua</b>	<b>Increased Rate</b>	<b>1.0%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2032</b>

## We are proud of the bipartisan nature of our work.



Pd. pol. adv. paid for and sponsored by Florida's Water and Land Legacy, Inc., 1700 N. Monroe St., Ste. 11-286, Tallahassee, FL 32303

# For Further Information

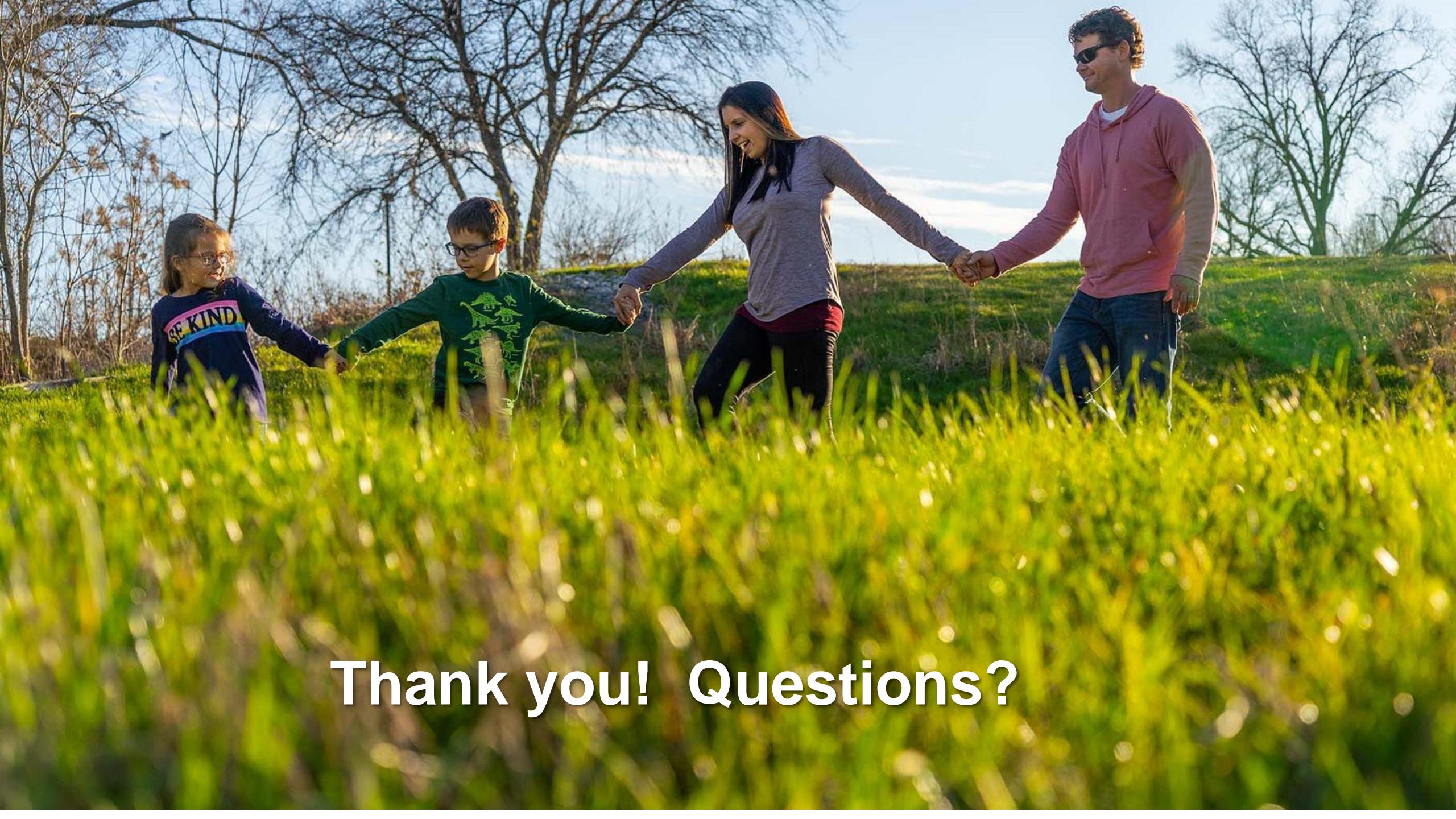


**Pegeen Hanrahan, P.E.**  
Trust for Public Land

Associate Director of  
Conservation Finance



[Pegeen.Hanrahan@tpl.org](mailto:Pegeen.Hanrahan@tpl.org)  
Website: [tpl.org](http://tpl.org)  
352-665-5939



Thank you! Questions?