



# Citrus County, Florida

Feasibility Study and Research Update  
March 31, 2026

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# Reminder of TPL's Process for Evaluating/Passing a Ballot Measures



**County's Request for Technical Assistance**

**Feasibility Research**

**Public Opinion survey**

**Program Recommendations and Ballot Language**

**Privately Funded Campaign (Mostly Locally Raised Funds)**

# Completed Public Opinion Survey

## Background

- Interviewed 506 likely November 2026 voters from March 12-15 by Inquire, LLC, a Florida-based Republican polling firm let by Rob Schmidt.
- 63% of interviews were live phone calls, 37% were completed online, initiated with a text
- To be contacted the voters had to have cast ballots in at least two of the last four even-year November elections and also have stated that they are likely to vote in the November 2026 election.
- The margin of error is 4.4% for most questions, but 6.1% for split sampled questions.

## Findings

- The option that included land conservation showed majority support.
- The option that focused only on the pavement management system was not as strong.
- Accountability measures to ensure the funds are used properly are important.
- The top ranked uses of funds were all conservation related.
- There is a great deal of cost sensitivity.

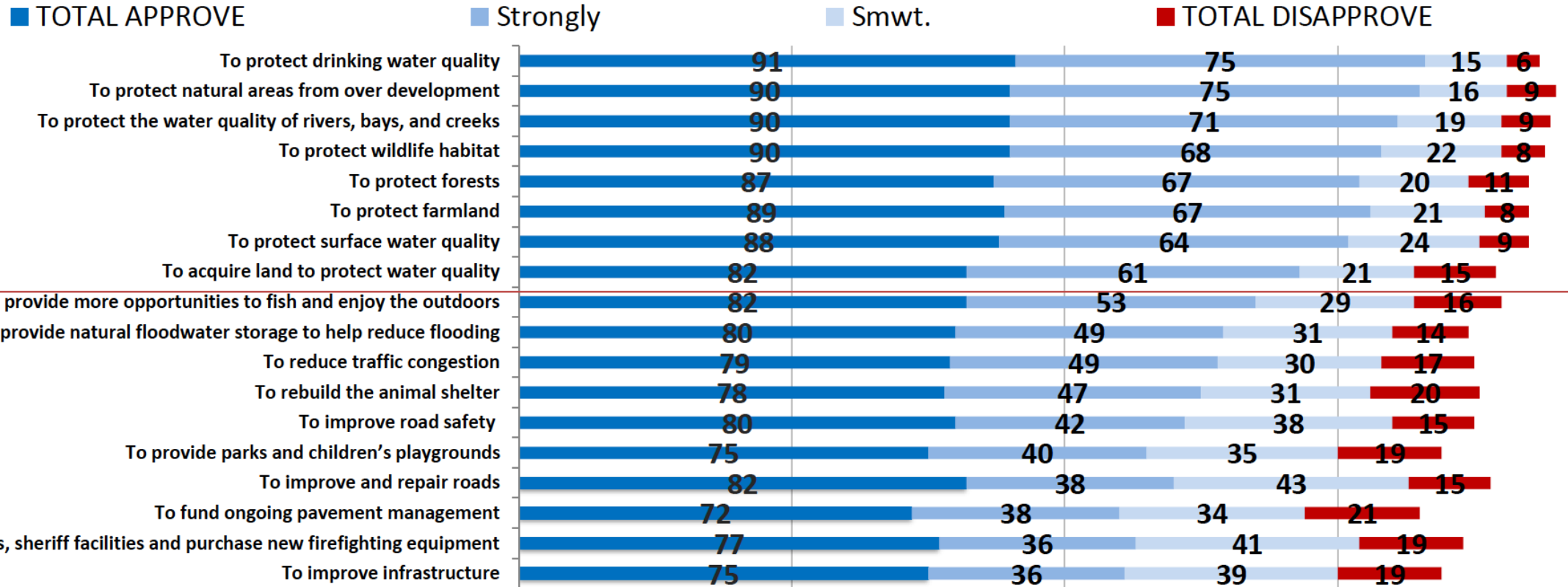
# Key Messages

- **It would likely be easier to pass a ½ cent sales tax than a full cent.**
- **Conservation uses are key and should focus on preserving lands that protect:**
  - **Drinking water quality**
  - **Water quality of rivers, bays, and creeks**
  - **Natural areas from overdevelopment**
  - **Wildlife habitat**
  - **Forests and farms**
- **The language around the road repair program should address outcomes, such as “to repair County roads to improve conditions, enhance safety and reduce traffic congestion.”**
- **Emphasizing accountability measures such providing annual independent audits and highlighting that full public disclosure of all expenditures is required**

# Key Findings

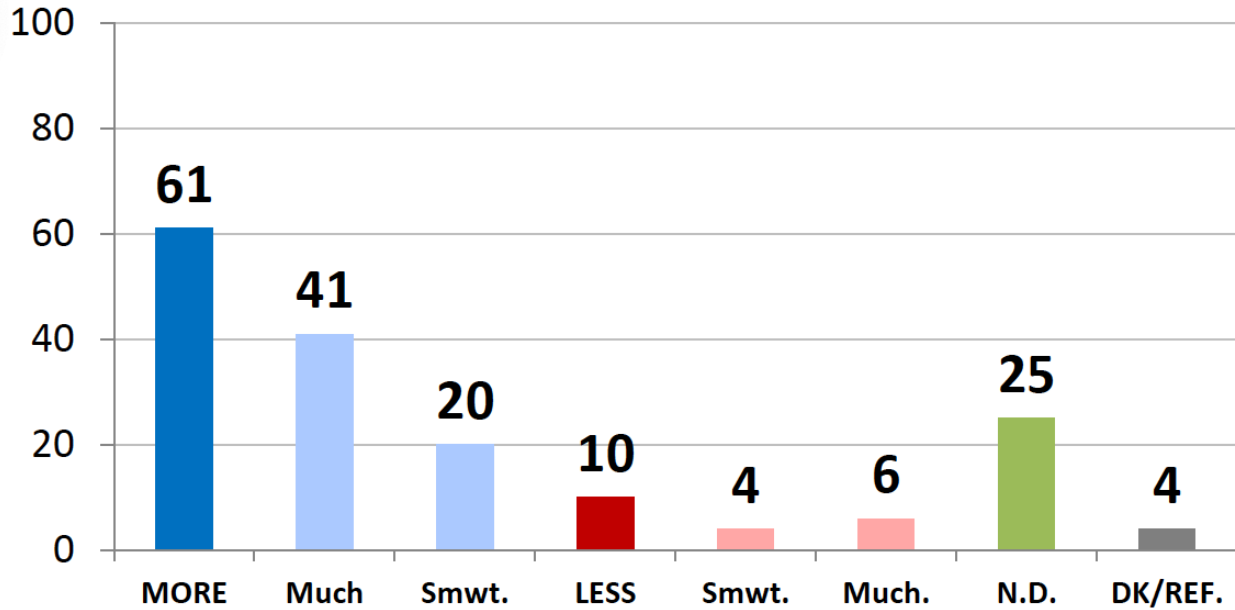
## Uses for Funds Summary

*(Split-Sampled; Ranked Greatest to Least by "Strongly Approve")*



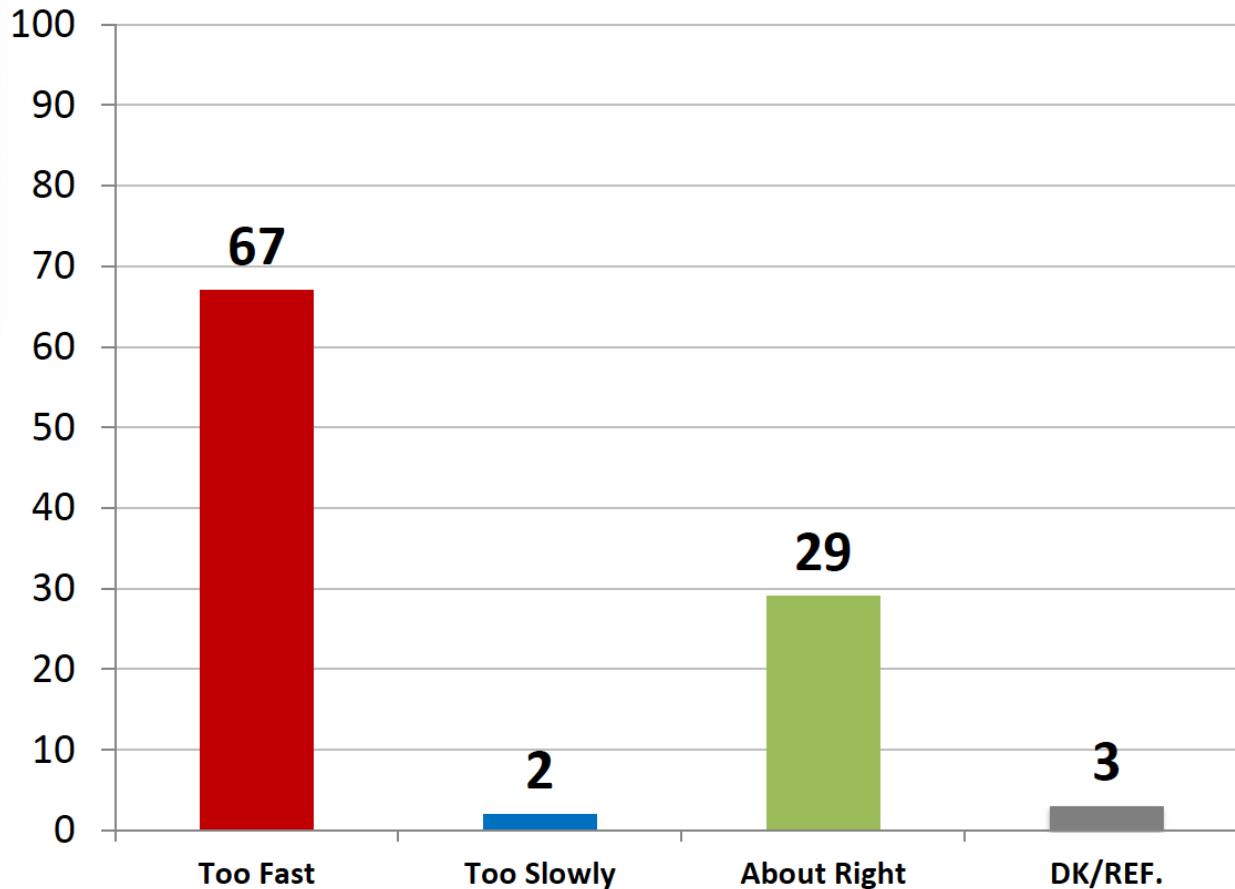
This proposal that you were just asked to vote on would create a new sales tax to repair roads and improve road safety. Another provision may be added to this proposal to acquire land to protect water quality and preserve wildlife habitat, natural areas, and farmland. Does adding land conservation make you more likely or less likely to support this proposal? If it would make no difference, you can indicate that as well.

*(Roads Only Ballot Iteration; Split Sampled, N=251)*



## Key Findings

# Do you think Citrus County is growing and developing...?



FL Citrus County - GEN  
March 2026

*inquire*

19

## Key Findings

# County/Municipal Revenue Split

<b>Local Discretionary Sales Surtax Revenue Distribution</b>		
Default Formula Estimates FY2025		
<i>Jurisdiction</i>	<i>Dollars</i>	<i>Percentage</i>
Citrus BOCC	\$23,539,043	93.309551
Crystal River	\$518,988	2.057285
Inverness	\$1,168,800	4.633164
<b>Total</b>	<b>\$25,226,832</b>	<b>100</b>
<i>Source: Florida Dept. of Revenue Office of Tax Research</i>		

Half Cent

**\$11,769,522**  
**\$259,494**  
**\$584,400**  
**\$12,613,416**

# Sales Tax is Highly Utilized in Florida – Only Citrus and Collier are at 0% for Local Option

Florida County Local Discretionary Sale Surtax Rates									
0% - no tax		1.00%				1.50%			
CITRUS	0.00%	BAKER	1.00%	MIAMI-DADE	artment	ALACHUA	1.50%	MARION	1.50%
COLLIER	0.00%	BAY	1.00%	NASSAU	1.00%	CALHOUN	1.50%	MONROE	1.50%
	0.50%	BRADFORD	1.00%	OKALOOSA	1.00%	CLAY	1.50%	OSCEOLA	1.50%
HERNANDO	0.50%	BREVARD	1.00%	OKEECHOBEE	1.00%	COLUMBIA	1.50%	WAKULLA	1.50%
LEE	0.50%	BROWARD	1.00%	PASCO	1.00%	DESOTO	1.50%	WASHINGTON	1.50%
MARTIN	0.50%	CHARLOTTE	1.00%	PINELLAS	1.00%	DUVAL	1.50%		
ORANGE	0.50%	DIXIE	1.00%	POLK	1.00%	ESCAMBIA	1.50%		
PALM BEACH	0.50%	FLAGLER	1.00%	PUTNAM	1.00%	FRANKLIN	1.50%		
ST JOHNS	0.50%	GILCHRIST	1.00%	SANTA ROSA	1.00%	GADSDEN	1.50%		
VOLUSIA	0.50%	GLADES	1.00%	SARASOTA	1.00%	HENDRY	1.50%		
	2.00%	GULF	1.00%	SEMINOLE	1.00%	HIGHLANDS	1.50%		
HAMILTON	2.00%	HARDEE	1.00%	ST LUCIE	1.00%	HILLSBOROUGH	1.50%		
		INDIAN RIVE	1.00%	SUMTER	1.00%	HOLMES	1.50%		
		JEFFERSON	1.00%	SUWANNEE	1.00%	JACKSON	1.50%		
		LAFAYETTE	1.00%	TAYLOR	1.00%	LEON	1.50%		
		LAKE	1.00%	UNION	1.00%	LIBERTY	1.50%		
		LEVY	1.00%	WALTON	1.00%	MADISON	1.50%		
		MANATEE	1.00%						

Source: Florida Department of Revenue

# Substantial Revenue is from Non-Residents and Out of County Shoppers

<b>Citrus County: Estimated Revenue and Cost of Infrastructure Sales Tax</b>			
<b>Sales Tax</b>	<b>Total Annual Revenue*</b>	<b>Household Spending on Taxable Goods**</b>	<b>Annual Cost/ Household</b>
1.0%	\$25,226,832	\$11,978	\$120
0.5%	\$12,613,416	\$11,978	\$60
<b>Sales Tax</b>	<b>Total Annual Revenue*</b>	<b>Total Revenue Attributed to Resident Spending***</b>	<b>% of Revenue Generated by Residents</b>
1.0%	\$25,226,832	\$8,320,514	33%
0.5%	\$12,613,416	\$4,160,257	33%
<i>*Florida Dept. of Revenue; Local Discretionary Sales Surtax Estimates for FY25</i>			
<i>Assumes default formula distribution to municipalities with roughly 93.3% going to the county.</i>			
<i>**Est. avg household spending on taxable items = 22% of median household income (\$54,447).</i>			
<i>***Average household spending multiplied by est. # of households in the county (69,463).</i>			

# Options for the Board

1



Ask voters to consider a whole cent in November 2026, with a greater focus on land conservation

2



Ask voters to consider a half cent in November 2026, with a greater focus on land conservation

3



Shift the focus to November 2028

Reminder: Ballot language must be adopted and submitted to OPPAGA prior to May 7, 2026

# Example Ballot Language Option (Subject to Legal Review)

## **CITRUS COUNTY ROAD REPAIR AND LAND CONSERVATION FOR WATER AND WILDLIFE ONE PERCENT SALES SURTAX (15 words/15 allowed)**

Shall Citrus County fund repairs of publicly owned roads to improve conditions, enhance safety and reduce traffic congestion and also to acquire land to protect drinking water quality; water quality in rivers, lakes, bays and creeks; wildlife habitat; forests and farmland, by enacting a one percent sales surtax paid by visitors, businesses and residents beginning January 1, 2027 for ten years, with full public disclosure of project spending and annual independent audits? (72 words/75 allowed)

\_\_\_ For the one percent sales surtax

\_\_\_ Against the one percent sales surtax

# For Further Information



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

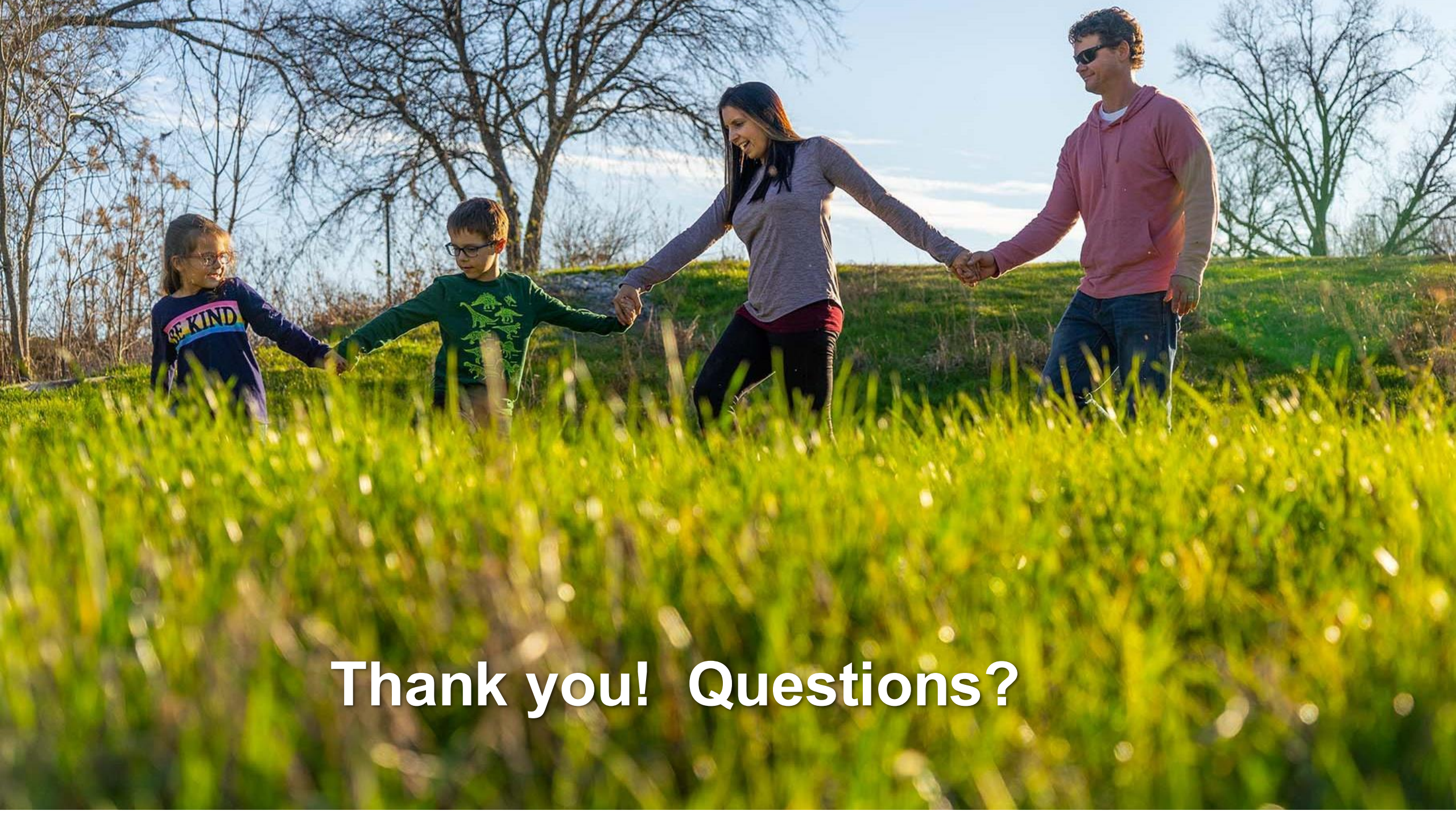


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**Thank you! Questions?**