

RESOLUTION NO.: 2024-054

A RESOLUTION REPEALING RESOLUTION NO. 2022-95; INCORPORATING
RECITALS AS FINDINGS OF FACT; PLACING THE HERNANDO COUNTY
SCHOOL BOARD'S PROPOSED REFERENDUM FOR A SCHOOL SALES
SURTAX ON THE 2024 GENERAL ELECTION BALLOT; PROVIDING FOR
SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as authorized under Section 212.055(6), Florida Statutes, the School Board of Hernando County has adopted Resolution No. R24-006 in which it requests that a referendum for the renewal of a sales surtax to be placed on the 2024 General Election ballot for consideration by the voters of Hernando County; and,

WHEREAS, a copy Hernando County School Board Resolution No. R24-006 is attached hereto as Exhibit “1”; and,

WHEREAS, the ballot question is contained in Hernando County School Board Resolution No. R24-006 § 8 (the “ballot question”); and,

WHEREAS, pursuant to Fla. Stat. § 212.055(6)(b), the governing body of the County must place the ballot question on the ballot.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY
COMMISSIONERS OF HERNANDO COUNTY:

Section 1. The above Recitals are incorporated into the body of this Resolution and are adopted as findings of fact.

1 **Section 2.** Hernando County Board of County Commissioners' Resolution No. 2022-95,
2 adopted on May 10, 2022, is hereby repealed and replaced by the instant Resolution.

3 **Section 3.** The ballot question shall be placed on the ballot for the Tuesday, November 5,
4 2024 general election by the Hernando County Supervisor of Elections.

5 **Section 4.** The Hernando County School Board shall provide the Hernando County
6 Supervisor of Elections with a Spanish-language translation of the ballot question, as required by 52
7 U.S.C. § 10503, on or before August 20, 2024.

8 **Section 5.** The Hernando County School Board shall be responsible for publication of the
9 required notice of said election, in English and Spanish as required by 52 U.S.C. § 10503, or make
10 arrangements for the Hernando County Supervisor of Elections to do so.

11 **Section 6.** The Hernando County School Board shall be responsible for all costs that may be
12 incurred by the Hernando County Supervisor of Elections in relation to the referendum.

13 **Section 7.** The Clerk of the Circuit Court shall provide certified copies of this Resolution to
14 the Hernando County Supervisor of Elections, the Hernando County School Board, and the Office
15 of Program Policy Analysis and Government Accountability.

16 **Section 8. Severability.** It is declared to be the intent of the Board of County
17 Commissioners that if any section, subsection, clause, sentence, phrase, or provision of this
18 resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the
19 validity of the remaining portions of this resolution.

20 **Section 9. Effective Date.** This resolution shall take effect immediately.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF
HERNANDO COUNTY in Regular Session this 27th day of February 2024.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:

Heidi Krupp, Deputy Clerk
for DOUGLAS CHORVAT, JR.
Clerk & Comptroller

By:

ENa
ELIZABETH NARVERUD
Chairman

Approved for Form and Legal Sufficiency

Jan Joubert
County Attorney

RESOLUTION NO. R24-006

A RESOLUTION OF THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF HERNANDO COUNTY, FLORIDA, AUTHORIZE THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA TO RENEW THE LEVY A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN HERNANDO COUNTY, FLORIDA FOR THE CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, OR IMPROVEMENT OF SCHOOL FACILITIES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, AND THE PURCHASE OF TECHNOLOGY EQUIPMENT, INCLUDING HARDWARE AND SOFTWARE; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. The School Board of Hernando County, Florida (the "School Board"), as the governing body of the School District of Hernando County, Florida (the "District"), pursuant to Article IX, Section 4(b) of the Florida Constitution, Section 1001.32(2), Florida Statutes, and Section 1001.40, Florida Statutes, hereby finds and determines the following:

A. It is in the best interest of the District and its students to construct, reconstruct, renovate, remodel, or improve school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software, as described in Exhibit A attached hereto, as such school facilities may be modified from time to time by the School Board (collectively, the "Projects").

B. Section 212.055(6), Florida Statutes, authorizes the levy of a one-half percent (0.5%) school capital outlay surtax for the purpose of funding the construction,

EXHIBIT "1"

reconstruction, renovation, remodeling, or improvement of school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software, upon approval by a majority vote of the electors of Hernando County, Florida (the "County").

C. The School Board currently levies a one-half percent (0.5%) school capital outlay surtax, which surtax expires on December 31, 2024.

D. The School Board has determined that the funds collected from the surtax previously approved by the voters of the County in 2015 are being spent as described in the project plans, have been routinely audited, and have vastly improved the educational facilities in the District.

E. The School Board has further determined that is prudent and in the best interest of the students and taxpayers to ask voters to renew the surtax at the general election to be held on November 5, 2024.

F. The renewal of the levy the school capital outlay surtax authorized by Section 212.055(6), Florida Statutes, at a rate equal to one-half percent (0.5%) for a period of ten (10) years, commencing on January 1, 2025 and terminating on December 31, 2035 (the "Surtax"), is in the best interest of the District and its students and is necessary to provide sufficient revenues to fund the Projects in order to meet the needs of the students and citizens of the County to maintain a safe learning and work environment.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES; SHARING OF SURTAX REVENUES WITH ELIGIBLE CHARTER SCHOOLS.

A. The School Board hereby adopts the plan for the use of the Surtax revenues, which plan provides for the use of such revenues to pay any portion of the costs of the Projects as described in Exhibit A attached hereto, as such Projects may be modified from time to time by the School Board. The Projects shall consist of fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, renovation, remodeling, or improvement, including safety and security improvements, of school facilities and campuses which have a useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design, and engineering costs associated therewith. In addition, the Projects shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The specific projects to be funded with the proceeds of the Surtax revenues may be modified from time to time as the School Board determines to be in the best interest of the District and its students. Neither the proceeds of the Surtax nor any interest thereon shall be used for operational expenses.

B. In accordance with the plan for the use of the Surtax revenues herein adopted, at the subsequent option of the School Board, the Surtax revenues may be used for the purpose of (i) paying any portion of the costs of the Projects, (ii) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the Projects, or (iii) making lease payments under lease-purchase agreements pursuant to Section 1001.42(11)(b)(5), Florida Statutes, Section 1013.15(2), Florida Statutes, and Section 1013.64(6)(b)3., Florida Statutes.

C. The Surtax revenues shall be shared with eligible charters schools within the District based on their proportionate share of total school District enrollment. The Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4), Florida Statutes. The eligibility of a charter school to receive funds under this resolution shall be determined in accordance with Section 1013.62(1), Florida Statutes. If a school's charter is not renewed or is terminated and the charter school is dissolved under the provisions of law under which the charter school was organized, any unencumbered Surtax revenues received by such charter school shall revert to the School Board.

SECTION 4. LEVY OF SALES SURTAX. Subject to approval by a majority vote of the qualified electors of the County voting in the referendum, the School Board hereby levies the Surtax in an amount equal to one-half percent (0.5%). The Surtax shall be levied for a period of ten (10) years, commencing on January 1, 2025 and terminating on December 31, 2035. If the Surtax shall be approved by referendum, the School Board shall comply with all applicable provisions of Section 212.055(6), Florida Statutes.

SECTION 5. REFERENDUM ELECTION ORDERED. A referendum election is hereby ordered to be held in the County at the general election on November 5, 2024, to determine whether or not the School Board may levy the Surtax. The School Board hereby requests the Board of County Commissioners of the County to place the required referendum election on the ballot of such general election in accordance with Section 212.055(6)(b), Florida Statutes.

SECTION 6. NOTICE OF ELECTION. The Superintendent, in consultation with the Supervisor of Elections, is hereby authorized and directed to place a notice of the referendum election in a newspaper of general circulation published in the County. Such notice shall be made not less than thirty (30) days prior to the referendum election and shall be made at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is to be held, or in such other manner and times required by the laws of the State of Florida. The School Board shall make provisions for the timely payment of any costs associated with the publication of the notice of the referendum election.

SECTION 7. PLACES OF VOTING, INSPECTORS, AND CLERKS.

The polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the County shall be entitled and permitted to vote at such referendum election on the proposition provided in this resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of the County in accordance with the laws of the State of Florida.

SECTION 8. OFFICIAL BALLOT. The ballot to be used in the referendum election shall contain a statement relating to the authority of the School Board to levy the Surtax and shall be in full compliance with the laws of the State of Florida and in substantially the following form:

OFFICIAL BALLOT

School District of Hernando County, Florida
Referendum Election – November 5, 2024

**RENEWAL OF ONE-HALF PERCENT SALES SURTAX TO CONTINUE FUNDING
FIXED CAPITAL IMPROVEMENTS TO SCHOOLS**

SHALL THE ONE-HALF CENT SALES SURTAX
CURRENTLY LEVIED IN HERNANDO COUNTY BE
RENEWED FOR TEN (10) YEARS TO BE USED FOR NEW
CONSTRUCTION, RECONSTRUCTION, RENOVATION,
REMODELING, OR IMPROVEMENT OF SCHOOL
FACILITIES, INCLUDING SAFETY AND SECURITY
IMPROVEMENTS, AND THE PURCHASE OF
TECHNOLOGY EQUIPMENT, INCLUDING HARDWARE
AND SOFTWARE WITH THE CONTINUED REVIEW OF
EXPENDITURES BY A CITIZENS' OVERSIGHT
COMMITTEE?

_____ FOR THE ONE-HALF CENT TAX

_____ AGAINST THE ONE-HALF CENT TAX

SECTION 9. CITIZENS' OVERSIGHT COMMITTEE. There shall be established an independent oversight committee of volunteers (the "Committee") for the purpose of overseeing the use of the Surtax revenues in accordance with this Resolution, commencing upon the approval of the renewal of the Surtax and extending through the date of completion of the Projects to be funded under the plan. The membership of the Committee shall be established by the Superintendent and the School Board. The

Committee shall oversee the use of the use of the Surtax revenues in accordance with this Resolution and provide periodic reports of such use to the School Board. The role of the Committee in overseeing the use of the Surtax revenues shall constitute an integral function of the Committee and shall not be subject to repeal prior to completion of the Projects.

SECTION 10. VOTE-BY-MAIL; ABSENTEE VOTING. Any electors participating in said referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to voting by mail and absentee voting. The form of ballots to be used in such referendum election for these voters shall be the same as used at the polling places for such referendum election.

SECTION 11. EARLY VOTING. Adequate provisions shall be made for early voting as required by Section 101.657, Florida Statutes. The form of ballots to be used in the referendum election for early voting shall be the same as used in the polling places for the referendum election. The Supervisor of Elections shall designate the early voting dates, times, and locations.

SECTION 12. PRINTING OF BALLOTS.

A. The Supervisor of Elections of the County is authorized and directed to have printed a sufficient number of the ballots for use of vote-by-mail and absentee electors and early voters entitled to cast such ballots in such referendum election and shall also have printed sample ballots and deliver them to the inspectors and clerks on or before the date and time for the opening of the polls for such referendum election for the voting places.

B. The Supervisor of Elections of the County is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

SECTION 13. REFERENDUM ELECTION PROCEDURE. The Supervisor of Elections of the County shall hold, administer, and conduct the referendum election in the manner prescribed by the law for holding such elections in the County. Returns shall show the number of qualified electors who voted in the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law.

SECTION 14. REFERENDUM RESULTS. If a majority of the ballots cast at the referendum election shall be "FOR THE ONE-HALF CENT TAX" the levy of the Surtax shall be approved and the Surtax shall be levied as provided by law.

SECTION 15. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph hereof.

SECTION 16. REPEALING CLAUSE. All prior resolutions, in particular Resolution No. 22-005 adopted by the School Board on April 12, 2022, in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

SECTION 17. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of the County voting in a referendum.

[Remainder of page intentionally left blank]

ADOPTED by The School Board of Hernando County, Florida, at a Regular Meeting this 23rd day of January 2024.

**THE SCHOOL BOARD OF HERNANDO
COUNTY, FLORIDA**

By: 
Chairman

ATTEST:


Superintendent/Secretary

**APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:**

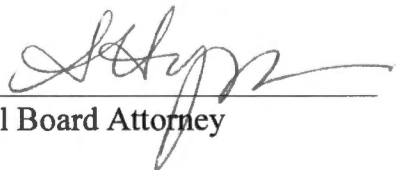

School Board Attorney

EXHIBIT A

PLAN FOR USE OF SURTAX REVENUES

1. Pursuant to Section 212.055(6), Florida Statutes, fixed capital expenditures or fixed capital costs to be funded by the Surtax revenues shall be for:

(a) construction, reconstruction, renovation, remodeling, or improvement of school facilities and campuses and any land acquisition, land improvement, design and engineering costs associated therewith;

(b) safety and security improvements of school facilities and campuses;

(c) retrofitting, upgrading, and providing for technology equipment and implementation, including hardware and software, for various sites within the District.

2. The scope of the projects will be based on a detailed assessment of the facility need and condition and providing for a safe and appropriate learning environment.