C:\Users\phare\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\1HGIAKBI\2022-5-2 School Board Tax Referendum for 2024 - FINAL.wpd, May 2, 2022 (1:30pm) NOTE: <u>additions/deletions</u> = language proposed for addition/deletion to existing Code provisions.

RESOLUTION NO.: 2022 - 95 1 2 A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, PLACING THE PROPOSED REFERENDUM 3 FOR A SCHOOL SALES SURTAX ON THE BALLOT; PROVIDING FOR 4 5 SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. 6 WHEREAS, as authorized under Section 212.055(6), Florida Statutes, the School Board of 7 Hernando County has adopted a resolution requesting a referendum for a sales surtax to be placed on the ballot for consideration by the voters of Hernando County; and, 8 9 WHEREAS, a copy of the resolution of the Hernando County School Board is attached 10 hereto as Exhibit "A"; and, 11 WHEREAS, the ballot question is contained in Section 7 of the Hernando County School Board resolution and is hereinafter referred to as the "ballot question"; and, 12 13 WHEREAS, pursuant to Section 212.055(6)(b), Florida Statutes, the governing body of the County must place the ballot question on the ballot. 14 15 NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY 16 COMMISSIONERS OF HERNANDO COUNTY: 17 Section 1. The ballot question as set forth in Exhibit "A" attached hereto and incorporated 18 herein by reference, shall be placed on the ballot for the Tuesday, November 5, 2024 general election 19 by the Hernando County Supervisor of Elections.

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Section 2. The Hernando County School Board shall provide the Hernando County Supervisor of Elections with a Spanish-language translation of the ballot question, as required by 52 U.S.C. § 10503, on or before August 20, 2024. Section 3. The Hernando County School Board shall be responsible for publication of the required notice of said election, in English and Spanish as required by 52 U.S.C. § 10503, or make arrangements for the Hernando County Supervisor of Elections to do so. Section 4. The Hernando County School Board shall be responsible for all costs that may be incurred by the Hernando County Supervisor of Elections in relation to the referendum. Section 5. The Clerk of the Circuit Court shall provide certified copies of this Resolution to the Hernando County Supervisor of Elections and the Hernando County School Board. Severability. It is declared to be the intent of the Board of County Section 6. Commissioners that if any section, subsection, clause, sentence, phrase, or provision of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining portions of this resolution. **Section 7. Effective Date.** This resolution shall take effect immediately. (The Remainder of this Page Has Been Intentionally Left Blank)

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BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF 1 HERNANDO COUNTY in Regular Session this 10th day of May SEAL BOARD OF COUNTY COMBINED BOARD OF COUNTY, FL 2 3 4 **BOARD OF COUNTY COMMISSIONERS** 5 HERNANDO COUNTY, FLORIDA 6 WANDO COUNTY 7 8 By: 9 STEVE CHAMPION 10 DOUGLAS CHORVAT, Clerk Chairman 11 12 13 Approved for Form and Legal Sufficiency 14 15 16 17 County Attorney

## Exhibit "A"

## RESOLUTION NO. R 22-005

RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD CALLING FOR A REFERENDUM ELECTION ON NOVEMBER 8, 2022 TO DETERMINE IF THE DULY QUALIFIED ELECTORS IN HERNANDO COUNTY, FLORIDA, APPROVE CONTINUING THE HALF-CENT SALES SURTAX CURRENTLY LEVIED TO FINANCE CAPITAL IMPROVEMENTS TO SCHOOL FACILITIES WITHIN THE DISTRICT.

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. It is hereby found and determined that:

- (A) Section 212.055(6), Florida Statutes, authorizes school boards, such as the School Board of Hernando County, Florida (the Board), to levy a discretionary sales surtax not to exceed one-half percent (0.5%) for school capital outlay projects. Such levy is subject to approval by a majority vote of the electors in the county in which the school board is located.
- (B) The Board hereby determines that it is in the best interest of the School District of Hernando County, Florida (the District) and its students to renew the existing sales surtax, and authorized by Section 212.055(6), Florida Statutes, in an amount equal to one-half percent.
- (C) The Board has determined that the funds collected from the sales surtax previously approved by the voters of Hernando County in 2015 are being spent as described in project plans, routinely audited, and have vastly improved facilities in schools.
- (D) The Board recognizes the need for the continued repair, renovations, and expansions of the District, due to aging buildings and facilities.
- (E) The Board has further determined that it is prudent and in the best interest of the students and taxpayers to ask voters to renew the Sales Surtax in the 2022 General Election in order to provide sufficient time for planning, financing and contracting for additional facility improvements. Waiting until the next General Election in 2024 would be too close to the termination date of the initial Sales Tax approved in 2015.

- (F) The Board has further determined that such projects as planned in the future are necessary in order for the District to meet the needs of the students and citizens of Hernando County to maintain safe learning and work environments.
- (G) The projects consist of fixed capital expenditures or fixed capital costs associated with the acquisition, construction, renovation, repair or improvement of school facilities and campuses which have a useful life expectancy of five (5) years or more, and any land improvement, design, project plan review, permitting, commissioning, on-site inspections, project representatives and engineering costs associated thereto. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.
- (H) The renewal of the Sales Surtax is necessary to be able to fund the projects or to issue obligations secured by and payable from the Sales Surtax to finance the cost of projects. The Sales Surtax shall be used to acquire, construct, reconstruct, renovate, repair, improve, or equip facilities or to make lease payments under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), Florida Statutes, or pay bond indebtedness issued to finance the projects as permitted by Section 212.055(6), Florida Statutes.
- (I) Prioritization of the projects will be determined by application of objective criteria, including the age of the schools, the number of students affected, overcrowding and growth of population, crucial needs, legislative requirements, the facility condition index, and recent dollars expended at the school. Proceeds of the Sales Surtax may also be used to pay debt service on any debt obligations, the proceeds of which are issued to pay costs of any of the foregoing on the criteria listed. The specific projects to be funded with the proceeds of the surtax may be modified as the Board determines to be in the best interest of the citizens of Hernando County.
- (J) In accordance with section 212.055(6)(b), Florida Statutes, revenues collected shall be shared with eligible charter schools in Hernando County based on their proportionate share of the total school district enrollment.

SECTION 3. PLAN OF FINANCE. The specific use of the Sales Surtax is being tracked in detail by the District and available for viewing on the District's website. Future projects are described in the District's Facilities Plan.

SECTION 4. CITIZENS' OVERSIGHT COMMITTEE. This authorizes the establishment of an independent oversight committee of volunteers ("the Committee") for the purpose of overseeing and approving the implementation of the plan, 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 Board. The Committee oversees the use of the sales tax revenues in accordance with this resolution and provides periodic reports of such use to the Board. The role of the Committee in overseeing the implementation of the plan shall constitute an integral part of the plan and shall not be subject to repeal prior to completion of the plan.

SECTION 5. LEVY OF SALES SURTAX. Subject to approval of the duly qualified electors of Hernando County, the Board hereby extends the Sales Surtax in an amount equal to one-half percent (0.5%). The Sales Surtax shall take effect on January 1, 2026, and shall continue for a period of ten (10) years.

SECTION 6. ELECTION ORDERED. A referendum election shall be and is hereby ordered to be held on November 8, 2022.

SECTION 7. OFFICIAL BALLOT. The ballots to be used in the referendum election shall contain a statement in following form:

## RENEWAL OF SCHOOL BOARD SALES SURTAX TO CONTINUE FUNDING SCHOOL FACILITY IMPROVEMENTS

Shall continuing the one-half cent sales surtax currently levied by the Hernando County School Board be renewed for 10 years, and to be used exclusively for repairs, renovations and safety upgrades to school facilities with expenditures reviewed by a citizens' oversight committee?

	FOR THE ONE-HALF CENT TAX
	AGAINST THE ONE-HALF CENT TAX

SECTION 8. DISSEMINATION OF INFORMATION. The Superintendent of schools is authorized to use available District funds to disseminate information to the citizens of the county concerning the Sales Surtax. The Board finds that the expenditure of such funds is for a public purpose and is an authorized expenditure.

SECTION 9. ELECTION PROCEDURE. The Supervisor of Elections shall hold, administer and conduct the referendum election in the manner prescribed by law for holding elections in the District.

SECTION 10. SEVERABILITY. In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, phrase, clause, sentence or paragraph hereof.

SECTION 11. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 12. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption.

## ADOPTED at a Regular Meeting this 12th day of April 2022.

SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE HERNANDO COUNTY SCHOOL DISTRICT.

(SEAL)

By:

Chairman

ATTEST

Superintendent of Schools/Secretary

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

School Board Attorney