



August 5, 2024



***Via Federal Express***

Mr. Jeff Rogers  
County Administrator  
Hernando County, Florida  
15470 Flight Path Drive  
Brooksville, FL 34604

RE: The Hernando County School Board —Referendum Election to Continue Levy of a One-Half Percent Discretionary School Capital Outlay Sales Surtax in The Hernando County School District

Dear Mr. Rogers:

On March 6, 2024, in compliance with Section 212.054(7)(a) and (b), Florida Statutes, The School Board of Hernando County ("School Board") provided notice to the County Administrator's Office that it had adopted Resolution 24-006 on January 23, 2024, calling for a referendum election seeking approval for the continued levy for a period of ten years of a one-half percent discretionary school capital outlay sales surtax ("Sales Surtax") in the District, in accordance with Section 212.055(6), Florida Statutes. As provided in Section 212.055(10), Florida Statutes, the School Board has requested that the referendum be placed on the ballot of the general election to be held on November 5, 2024. At its February 27, 2024 Board meeting, The Hernando County Board of County Commissioners ("HCOCC") passed Resolution 2024-054, which encompassed School Board Resolution 24-006. On March 6, 2024, the School Board provided you with a non-certified copy of the HCOCC Resolution 2024-054. Please find a certified copy of this resolution enclosed for your records.

On April 24, 2024, the School Board provided additional notice to the County Administrator's Office that on April 9, 2024 the School Board passed an amended Resolution 24-006. At that time, the School Board also provided notice that the HCOCC adopted the amended version of School Board Resolution 24-006 in their HCOCC Resolution 2024-111. On April 24, 2024, the School Board provided you with a non-certified copy of the HCOCC's Resolution 2024-111. Enclosed, please find a certified copy of same for your records.

Additionally, please find the enclosed Spanish translation of the approved ballot title and ballot question provided on behalf of the Hernando County School Board for your records.

Thank you for your assistance. Please advise if you have any question or require additional information.



Sincerely,

David M. Delaney, Esq.  
Board Attorney for The Hernando County School Board

Enclosures

cc: Members, The Hernando County School Board  
Superintendent Ray Pinder  
Shirley Anderson  
Superintendent Ray Pinder  
Gina Michalicka  
Joyce McIntyre  
Kelly Pogue

**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.

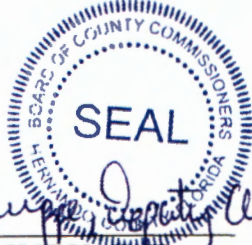
11          **Section 6.** The Hernando County School Board shall be responsible for all costs that may be  
12      incurred by the Hernando County Supervisor of Elections in relation to the referendum.

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.

1 BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF  
2 HERNANDO COUNTY in Regular Session this 27<sup>th</sup> day of February 2024.



3  
4 BOARD OF COUNTY COMMISSIONERS  
5 HERNANDO COUNTY, FLORIDA

6  
7  
8  
9 Attest: Heidi Kuyper, Deputy Clerk  
10 for DOUGLAS CHORVAT, JR.  
11 Clerk & Comptroller

By: EN  
12 ELIZABETH NARVERUD  
13 Chairman

14 Approved for Form and Legal Sufficiency

15  
16 Jan Joubert  
17 County Attorney

CERTIFIED TO BE A TRUE COPY  
DOUG CHORVAT, JR.  
CLERK OF COURTS



BY: Patricia Tapia D.C.  
THIS 25 DAY OF July 20 24

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.

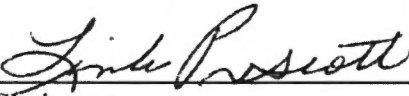
**SECTION 16. REPEALING CLAUSE.** All prior resolutions, in particular Resolution No. 22-005 adopted by the School Board on April 12, 2022, in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

**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.

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

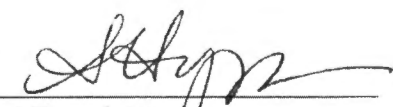
**THE SCHOOL BOARD OF HERNANDO  
COUNTY, FLORIDA**

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.

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

RENOVACIÓN DEL IMPUESTO DE VENTAS DE MEDIO CENTAVO PARA CONTINUAR FINANCIANDO EL MEJORAMIENTO DE NUESTRAS ESCUELAS MEDIANTE CAPITAL FIJO.

¿DEBERÍA RENOVARSE EL IMPUESTO DE VENTAS DE MEDIO CENTAVO ACTUALMENTE COBRADO EN EL CONDADO DE HERNANDO POR LOS PRÓXIMOS DIEZ (10) AÑOS PARA UTILIZARSE EN LA NUEVA CONSTRUCCIÓN, RECONSTRUCCIÓN, REMODELACIÓN, O MEJORAS DE LAS INSTALACIONES ESCOLARES, INCLUYENDO MEJORAS DE SEGURIDAD Y PROTECCIÓN, LA ADQUISICIÓN DE TECNOLOGÍA, INCLUYENDO EQUIPO Y PROGRAMAS INFORMÁTICOS, CON REVISIÓN CONTINUA DE LOS GASTOS POR UN COMITÉ DE SUPERVISIÓN DE CIUDADANOS?

\_\_\_\_\_ A FAVOR DEL IMPUESTO DE VENTAS DE MEDIO CENTAVO

\_\_\_\_\_ CONTRA EL IMPUESTO DE VENTAS DE MEDIO CENTAVO

"I attest the accuracy of this Spanish-to-English translation,"



RESOLUTION NO. 2024-111

A RESOLUTION OF THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AMENDING EXHIBIT "1" TO RESOLUTION 2024-054.

WHEREAS, on January 23, 2024, the School District of Hernando County, Florida, acting by and through the School Board of Hernando County (the "School Board"), adopted Resolution R24-006, which provides for a referendum election to be held on November 5, 2024, to determine whether or not the Hernando County School Board may continue to levy a sales surtax in an amount equal to one-half percent (0.5%); and,

WHEREAS, on February 27, 2024, the Hernando County Board of County Commissioners adopted Resolution 2024-054, which sets the referendum as requested by the School Board; and,

WHEREAS, the Board of County Commissioners attached a copy of School Board Resolution R24-006, to Resolution 2024-054 as Exhibit "1" thereto; and,

WHEREAS, on April 9, 2024, the School Board enacted an amended and restated version of Resolution R24-006 ("Amended Resolution R24-006"), a copy of which is attached hereto as Exhibit "1."

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

1. Resolution 2024-054 is hereby amended by substituting Exhibit "1" hereto for the existing Exhibit "1"; and,
2. All other portions of Resolution 2024-054 remain in full force and effect.

DONE AND ADOPTED by the Board of County Commissioners of Hernando County, Florida on this the 23rd day of April, 2024.



BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: E. Narverud

Elizabeth Narverud  
Chairwoman

Approved as to Form and Legal Sufficiency

Jon Joubert

CERTIFIED TO BE A TRUE COPY  
DOUG CHORVAT, JR.  
CLERK OF COURTS



BY: Patricia Tapia D.C.

THIS 25 DAY OF July 20 24

## **EXHIBIT “1”**

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,

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, 2025.

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, 2026 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, 2026 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. The notice of referendum must be in substantially the form provided in the attached Exhibit B. This Resolution shall be published as a part of such notice. 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-CENT SALES SURTAX TO CONTINUE FUNDING  
FIXED CAPITAL IMPROVEMENTS TO SCHOOLS**

SHALL THE SCHOOL DISTRICT'S ONE-HALF CENT SALES SURTAX CURRENTLY LEVIED IN HERNANDO COUNTY BE RENEWED FOR TEN (10) YEARS TO BE USED FOR THE 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, TO BE SHARED AS REQUIRED WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTION OF TOTAL DISTRICT ENROLLMENT?

\_\_\_\_\_ FOR THE ONE-HALF CENT TAX

\_\_\_\_\_ AGAINST THE ONE-HALF CENT TAX

**SECTION 9. CITIZENS' ADVISORY OVERSIGHT COMMITTEE.**

There shall be established an independent advisory 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 Surtax revenues in an advisory capacity in accordance with this Resolution and provide periodic reports of such use to the School Board.

**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 and Resolution No. 24-006 adopted by the School Board on January 23, 2024, 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 4th day of April 2024.

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

By: Linda K. Roberts  
Chairman

ATTEST:

[Signature]  
Superintendent/Secretary

APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:

[Signature]  
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.

3. To ensure full transparency in the use of sales tax proceeds, the Half-Cent Citizen's Accountability Committee will continue to serve as an advisory body that reviews information on capital projects and develops reports concerning project status, progress, and spending for the School Board.

**EXHIBIT B**

**NOTICE OF REFERENDUM ELECTION IN THE SCHOOL DISTRICT OF  
HERNANDO COUNTY, FLORIDA ON NOVEMBER 5, 2024**

**NOTICE IS HEREBY GIVEN THAT A REFERENDUM ELECTION** will be held on November 5, 2024, in Hernando County, Florida, for the purpose of determining whether or not the Hernando County, Florida electorate approve extending the one-half cent school capital outlay surtax on sales in Hernando County, Florida, for a period of ten (10) years, as specifically described and provided in a Resolution of the School Board of Hernando County, Florida, adopted 4/9/24, and published below.

The polls will be open at the voting place on the date of the referendum election from 7:00 a.m. until 7:00 p.m., absentee voting will be available for the referendum election, and early voting will run continuously from Monday, October 21, 2024 through Saturday, November 2, 2024, with hours from 8:00 a.m. to 6:00 p.m., all as provided in the Resolution published below.

All qualified electors residing within the School District shall be entitled, qualified, and permitted to vote at the referendum election.

[Insert form of Resolution]

**SCHOOL BOARD OF HERNANDO COUNTY,  
FLORIDA**

By: Linda H. Prescott  
Linda Prescott  
Chair