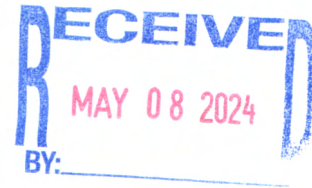




**WEISS SEROTA**  
HELFMAN COLE + BIERMAN

April 24, 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 behalf of Mr. John Stratton, Superintendent of Schools for The Hernando County School District, enclosed please find a fully executed copy of a resolution adopted by The Hernando County School Board on April 9, 2024. The resolution requests that the Board of County Commissioners of Hernando County call 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.

The Sales Surtax is authorized subject to approval by referendum in accordance with Section 212.055(6), Florida Statutes. As provided in Section 212.055(10), Florida Statutes, the School Board is requesting that the referendum be placed on the ballot of the general election to be held on November 5, 2024.

Thank you for your assistance. Please express my gratitude to Attorney Jouben and to the Board of County Commissioners for adopting the School Board’s resolution calling for the Sales Surtax referendum at its April 23, 2024 meeting.

Please advise if you have any question or require additional information.

Respectfully submitted,

Ayanna A. Hypolite, Esq.  
Board Attorney for The Hernando County School Board

Enclosures



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

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 23<sup>rd</sup> day of April, 2024.



Debra K. Hays, Jr.  
Clerk and Comptroller

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: E. N. ...  
Elizabeth Navarro  
Chairwoman

Approved as to Form and Legal Sufficiency

Jan Joubert

**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.

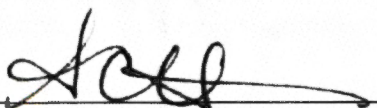
**THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA**

By:   
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.

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