

Board of County Commissioners Agenda Request

Date of Meeting: December 11, 2023

Date Submitted: December 19, 2023

To: Honorable Chairman and Members of the Board

From: Edward J. Dixon, County Administrator
Clayton Ford Knowles, County Attorney

Subject: **Public Hearing:** Adoption of Ordinance No. 2023-08, An Ordinance Ordering And Providing For The Holding Of A Referendum Of The Qualified Electors Residing In Gadsden County To Be Held On November 5, 2024, On The Question Of Approving A Half-Cent School Capital Outlay Sales Surtax As Levied By The Gadsden County School Board Pursuant To FL Statutes Section 212.055(6); Directing The Clerk To Provide Notices To State Government; Authorizing Certain Incidental Actions, Providing For Severability, And Providing An Effective Date

Statement of Issue:

This agenda item seeks Board adoption of an ordinance which places on the November 5, 2024, Ballot a referendum of the qualified electors of Gadsden County on the question of approving a half-cent school capital outlay sales surtax.

Background:

Section 212.055(6)(b), Florida Statutes, mandates that after the passage of a Resolution by the School Board, the referendum “shall be placed on the ballot by the governing body of the county”. The Gadsden County School Board passed the appropriate resolution on October 24, 2023, which now requires the Board of County Commissioners to pass an ordinance authorizing the referendum question to be placed on the ballot.

Analysis:

Attached is the proposed Ordinance the Board’s consideration. The Board must adopt this ordinance pursuant to statute. This act is purely ministerial but is required by statute. Failure of this Board to approve this Ordinance could result in legal action.

Fiscal Impact:

None.

Options:

1. Approve and adopt the attached Ordinance No. 2023-08
2. Propose changes to the attached Ordinance No. 2023-08 and adopt with changes.
3. Disapprove and reject Ordinance No. 2023-08
4. Board direction.

Interim County Administrator's Recommendation:

Option 1.

Attachments:

1. Draft Ordinance No. 2023-08
2. GCSB Agenda Item and Passed Resolution
3. Notice of Intent
4. Section 212.055(6), Florida Statutes.

ORDINANCE 2023-08

AN ORDINANCE ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM OF THE QUALIFIED ELECTORS RESIDING IN GADSDEN COUNTY TO BE HELD ON NOVEMBER 5, 2024, ON THE QUESTION OF APPROVING A HALF-CENT SCHOOL CAPITAL OUTLAY SALES SURTAX AS LEVIED BY THE GADSDEN COUNTY SCHOOL BOARD PURSUANT TO FLORIDA STATUTES SECTION 212.055(6); DIRECTING THE CLERK TO PROVIDE NOTICES TO STATE GOVERNMENT; AUTHORIZING CERTAIN INCIDENTAL ACTIONS, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Gadsden County School Board ("School Board") has requested that the Gadsden County Board of County Commissioners call a referendum for approving the School Board's levy of a half-cent School Capital Outlay Sales Surtax; and

WHEREAS, Section 212.055(6), Florida Statutes, authorizes the school board of a county to levy a half-cent School Capital Outlay Sales Surtax for the purposes set forth in that section to take effect only upon approval of a majority of the electors of the county voting in a referendum; and

WHEREAS, the School Board has complied with all requirements set forth in Section 212.055(6), Florida Statutes; and

WHEREAS, pursuant to Section 212.055(6), Florida Statutes, only the City Council has the authority to place the referendum on the ballot;

NOW THEREFORE BE IT ORDAINED by the Gadsden County Board of County Commissioners:

SECTION 1. FINDINGS.

The Board of County Commissioners finds as follows:

The above recitals are true and correct and incorporated herein by reference. In particular, the Board finds that the School Board, pursuant to its authority under Section 212.055(6), Florida Statutes, has adopted a resolution levying a half-cent School Capital Outlay Sales Surtax, subject to approval by the voters in a referendum. The School Board resolution is attached hereto as Exhibit "A".

SECTION 2. ADOPTION OF SCHOOL CAPITAL OUTLAY SALES SURTAX.

- (a) Upon approval by a majority vote of the electors of Gadsden County and the satisfaction of all applicable state laws, the School Board's half-cent surtax is levied at the rate of 0.5 percent per dollar on all transactions within Duval County subject to the State sales and use tax imposed by Chapter 212, Florida Statutes.
- (b) The School Board's half-cent School Capital Outlay Sales Surtax shall take effect on January 1, 2025.

- (c) The School Capital Outlay Sales Surtax shall be collected and administered as set forth in Section 212.054, Florida Statutes.
- (d) The proceeds of the School Board's half-cent School Capital Outlay Sales Surtax shall be remitted to the School Board pursuant to Section 212.055(6), Florida Statutes, and shall be implemented in accordance with the requirements of Sections 212.055(6) and 212.054, Florida Statutes, as directed by the Gadsden County School Board, as required by state law.

SECTION 3. REFERENDUM.

- (a) At the request of the Gadsden County School Board, the surtax referendum shall be placed on the ballot for the general election to be held in November of 2024.
- (b) The referendum election shall be held and conducted in the manner prescribed by law for holding referenda elections.
- (c) All qualified electors in Gadsden County shall be entitled and permitted to vote in the referendum election.
- (d) The Supervisor of Elections is authorized and directed, when printing the mail-in ballots and ballot strips for use in the voting machines for the referendum called for in this Section 3, to print the referendum question set forth in Section 5 hereof on said mail-in ballots and ballot strips at the appropriate place therefor.

SECTION 4. NOTICE OF REFERENDUM. Notice of the referendum shall be given according to law and in the manner provided in Section 100.342, Florida Statutes.

SECTION 5. REFERENDUM QUESTION. The form of the title and question for the School Capital Outlay Sales Surtax referendum shall be substantially as follows:

OFFICIAL BALLOT

School District of Gadsden County, Florida
 General Election – November 5, 2024

School Capital Outlay Sales Surtax to Improve
 Safety and Learning Environments

To upgrade aging schools, district facilities and to keep schools safe and conducive to learning, shall the Gadsden County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, and monitored by a District Facilities Committee consisting of not less than two (2) independent citizens? The revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

SECTION 6. CODIFICATION IN THE CODE OF ORDINANCES. It is the express intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Gadsden County Code of Ordinances, and that the sections of this Ordinance may be renumbered to accomplish such intent.

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SECTION 7. NOTICE TO SUPERVISOR OF ELECTIONS. The County Administrator shall notify the Gadsden County Supervisor of Elections of the adoption of this ordinance and provide a certified copy of this ordinance with the Supervisor of Elections within five business days of adoption.

SECTION 8. SEVERABILITY. Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

SECTION 9. SCRIVENER'S ERRORS. The County Attorney may correct any scrivener's errors found in this Ordinance by filing a corrected copy of the Ordinance with the Clerk.

SECTION 10.

Section 1. Incorporation of Recitals.

The foregoing recitals are hereby incorporated by reference into the body of this Ordinance, and are adopted as findings of fact.

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Section 2. Authority and Purpose.

This Ordinance is adopted pursuant to the County's sovereign home rule authority and Section 196.1995, Florida Statutes, for the purpose of including additional definitions "new business" and "expansion of an existing business" pursuant to Section 196.012, Florida Statutes.

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Section 3. Approval and Adoption of the Ordinance.

The amendments to the Ordinance as attached hereto as Exhibit A are hereby approved and adopted.

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Section 4. REPEALER.

All prior policies, resolutions and ordinances, or portions thereof, which are in conflict with this Ordinance as set forth in Exhibit A are hereby repealed and superseded to the extent of such conflict.

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SECTION 11. MODIFICATION. It is the intent of the Board that this Ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the Ordinance adopted by the Board and filed by the Clerk.

Section 5. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, the remainder of the Ordinance shall be construed as not having contained said section, subsection, sentence, clause, phrase, or provision, and shall not be affected by such holding.

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Section 6. Inclusion into the Code of Ordinances.

~~This Ordinance shall be codified in the Gadsden County Code of Ordinances as set forth in Exhibit A.~~

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SECTION 127. SEVERABILITY. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, the remainder of the Ordinance shall be construed as not having contained said section, subsection, sentence, clause, phrase, or provision, and shall not be affected by such holding.

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SECTION 138. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed with the Department of State by the Clerk within 10 days of its enactment and shall become effective as provided by law.

SCRIVENER'S ERRORS.

~~The County Attorney shall correct any scrivener's errors found in this Ordinance by filing a corrected copy of the Ordinance with the Clerk.~~

Section 2. Effective Date.

The Clerk shall file a certified copy of this Ordinance with the Department of State within ten (10) days of adoption and this Ordinance shall be effective as provided by

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DULY READ, PASSED AND ADOPTED by the Board of County Commissioners of

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Gadsden County, Florida after proper notice and public hearing, this 4 th day of December 20 23 ~~19~~.

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BOARD OF COUNTY COMMISSIONERS
GADSDEN COUNTY, FLORIDA

ANTHONY O. VIEGBESHER
GREEN, Chairperson

ATTEST:

DEPUTY CLERK
NICHOLAS THOMAS,
Clerk of the Circuit Court

APPROVED AS TO FORM FOR THE
RELIANCE OF GADSDEN COUNTY,
FLORIDA ONLY

DAVID J. WEISS
CLAYTON FORD KNOWLES, ESQ.
County Attorney

DRAFT

Exhibit A

Chapter 74—TAXATION

ARTICLE I.—IN GENERAL

DIVISION 5.—ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

Sec. 74-131.—Short title.

This division shall be known and may be referred to as "Economic Development Ad Valorem Tax Exemption Ordinance of Gadsden County, Florida."

Sec. 74-132.—Jurisdiction.

This division shall apply to all unincorporated and incorporated areas of the county.

Sec. 74-133.—Application.

This division shall provide for exemption for only those ad valorem taxes levied by the board of county commissioners.

Sec. 74-134.—Definitions.

In this division the words "new business" shall mean an activity described under F.S. § 196.012(15), and domiciled in the county which manufactures, processes, compounds, fabricates, produces, assembles and/or packages for sale items of tangible personal property at a fixed location which comprises an industrial or manufacturing plant. The following words, terms, or phrases are defined as follows for purposes of this division:

(1) "New business" shall mean a business, as defined herein, establishing jobs for ten or more fulltime employees in the county, be defined as set forth in F.S. § 196.012.

(2) In this division, "Expansion of an Existing Business" shall mean an activity described be defined as set forth in F.S. § 196.012(16) domiciled in the county that increases its operation on a site co-located with its parent organization or a subsidiary of the parent organization, owned by the same organization that establishes jobs for ten or more full-time employees in the county.

(3) "Exemption" means exempt from ad valorem taxation an ad valorem tax exemption granted by the Board of County Commissioners, in its sole and absolute discretion, to a qualifying new business and/or expansion of an existing business of up to 100 percent of the assessed value of all improvements to real property made by or for the use of a qualifying new business, as defined herein, and all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property, which additions added improvements are made to facilitate the expansion of an qualifying existing co-located business, and the net increase of all tangible personal property acquired in connection therewith to facilitate such expansion of a qualifying existing business, provided that the improvements to real property are made or the tangible personal property is added or increased on or after the day the ordinance granting the exemption to the qualifying business is adopted.

(4) Exemption shall not apply to:

- a. Land on which a new business or expanding business is located;
- b. Property acquired to replace existing property;
- c. Taxes levied to pay for bond issues or other special tax levies authorized by the voters;
- d. School taxes;
- e. Water management district taxes.

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~~(5) In accordance with the policy goals established and F.S. § 196.1995, exemptions granted to a new business or expanding business are renewable each year for a period of ten years providing the business makes application by March 1, and provides not less than ten new jobs in the county for ten new employees each year substantiated by appropriate payroll documentation continues to qualify for the exemption under F.S. § 196.1995. Failure to make or renew application by March 1 of any year shall constitute a wavier of the exemption for that year. Extensions may be granted if application is not filed timely at no fault of applicant. Such extensions shall be granted in the discretion of the board of county commissioners. The authority to grant exemptions under this division shall expire ten years after the date such authority was approved in an election, i.e., March 6 January 31, 2022, however, such authority may be renewed for another subsequent ten-year periods in aif approved in referendum referenda called and held pursuant to Florida Statutes.~~

~~(6) Exemptions under this division shall first apply to new businesses and expanding businesses, as defined in this section, for the assessed value or improvements to real property and tangible personal property on the 2012 assessment rolls of the county. Improvements to real property and tangible personal properties on assessments rolls of the county prior to 2012 are not eligible under this division.~~

~~Sec. 74 135. Application procedures:~~

~~A new business or expanding expansion of an existing business, as defined in subsections 74-134(1) and (2), which desires an economic development ad valorem tax exemption shall on or before March 1 of the year in which the exemption is desired to take effect, file a written application on state department of revenue form DR 418 with the county board of county commissioners. The application shall request the adoption of an ordinance granting the applicant an exemption pursuant to the conditions set forth in this division and F.S. § 196.1995, and shall include the following:~~

~~(1) The name and location of the new business or the expansions of an existing business as defined in subsections 74 134(1) and (2).~~

~~(2) A description of the improvements to real property for which the exemption is being requested, the date date construction of improvements commenced and the date the improvements were completed.~~

~~(3) A description of the tangible personal property for which an exemption is being requested and the date when such property was acquired; the date when such property was delivered to the county; and the date the property was installed in the county.~~

~~(4) Proof to the satisfaction of the board of county commissioners that the applicant is in fact a new business or an expansion of a business existing in the county as defined in subsections 74 134(1) and (2).~~

~~(5) The number of jobs the applicant expects to create along with the average wage of the jobs and whether the jobs are full-time or party-time.~~

~~(6) The expected time schedule for job creation.~~

~~(7) Any other data or information pertinent and appropriate to the request for exemption, as determined by the board of county commissioners or the department of revenue.~~

~~Sec. 74 136. Review procedures:~~

~~(a) Prior to review of the application by the board of county commissioners, said board shall cause a copy of the application to be delivered to the county property appraiser. In accordance~~

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with F.S. ~~§ 196.012~~1995, the property appraiser shall study the application and report the following to the board of county commissioners:

(1) ~~A total of revenues available to the county for that fiscal year generated from ad valorem tax sources.~~

(2) ~~Any and all revenues foregone by the county for that fiscal year by virtue of ad valorem tax exemptions previously granted.~~

(3) ~~An estimate of the ad valorem tax revenues that would be foregone by the county during that fiscal year if the ad valorem tax exemption applied for by that application were granted had the property for which the application of exemptions was being requested otherwise been subject to taxation.~~

(4) ~~A determination as to whether the property for which an exemption is requested is to be encompassed incorporated into a new business or an expansion of an existing business, as defined in subsections 74-134(1) and (2) herein, or into neither, which determination the property appraiser shall also affix to the face of the application. The property appraiser may request of the state department of revenue such information as it may have available to assist in making said determinations.~~

(b) ~~An ordinance granting an exemption under this division shall be adopted in the same manner as any other ordinance of the county and shall include the following:~~

(1) ~~The name and address of the new business or the expansion of an existing business to which the exemption is granted.~~

(2) ~~The total amount of revenue available to the county for all ad valorem tax sources for that fiscal year; the total amount of revenue foregone by the county for that current fiscal year by virtue of economic development ad valorem tax exemptions currently in effect; and the estimated revenue foregone by the county for the current fiscal year attributable to the exemption of the new business or expansion of the existing business named in the ordinance.~~

(3) ~~The expiration date of the exemption.~~

(4) ~~A finding that the new business or the expansion of an existing business meets all requirements set forth in this division.~~

(c) ~~In utilizing the discretionary power to grant exemptions to new and expanded businesses, as defined in subsections 74-134(1) and (2), the board of county commissioners shall consider the following:~~

(1) ~~The increase in employment attributable to the new or expanding business.~~

(2) ~~The favorable or adverse impact on the community by the new or expanding business as determined by the board of county commissioners including, but not limited to environment, labor availability and criteria in subsection (c)(3) set forth herein~~

(3) ~~The cost of any increased local government services, including but not limited to roads, water, sewer, gas and law enforcement, and other direct expenditures associated with that specific business.~~

(4) ~~The unemployment and underemployment of the available local labor force and the types and wages of jobs to be created.~~

(5) ~~The ability of the county to otherwise meet its total fiscal needs should the requested exemption be granted.~~

(6) ~~The capital investment to be made by the applicant.~~

~~(7) — The type of business or operation and whether it qualifies as a targeted industry as may be identified from time to time by the board of county commissioners.~~

~~(8) — The extent to which the applicant intends to source its supplies and materials within the applicable jurisdiction.~~

~~Sec. 74-137. — Other powers.~~

~~In addition to the foregoing, the board of county commissioners is authorized and empowered:~~

~~(1) — To prescribe rules, regulations and policies in connection with the performances of its functions and duties under this division including such as may pertain to the receipt and review of preliminary applications and proposals for the exemption hereunder, and~~

~~(2) — To enter into a written tax exemption agreement with a qualifying new business or expansion of an existing business and issue, make and execute such other instruments as may be necessary or convenient in the exercise of its functions and duties under this division; and~~

~~(3) — To exercise all authority granted under F.S. § 196.1995.~~

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SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO.

DATE OF SCHOOL BOARD MEETING: October 24, 2023

TITLE OF AGENDA ITEM: Discretionary One-half Cent Capital Outlay Surtax Ballot Resolution

DIVISION: Finance Department/Support Services

_____ This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:

This is a recommendation for School Board approval of a discretionary one-half cent capital outlay surtax for the expressed purposes of a) upgrading and modernizing schools and facilities to keep them safe and make them more conducive to learning through renovation, repair, and remodeling; b) reducing portable classrooms as appropriate to improve school facilities; and c) enhancing athletic fields, including but not limited to addressing handicap accessibility and safety.

It is anticipated that a one-half cent surtax in Gadsden County, Florida will generate approximately \$2,358,751.00 dollars annually for the period of the surtax. The estimated financial impact will be an increase in revenue for facilities improvements and modernization. These funds will be appropriated within the district's budget for the fiscal year in which the election occurs.

FUND SOURCE: NA

AMOUNT: NA

PREPARED BY: LaClarence Mays/Dr. Sylvia R. Jackson



POSITION: Interim Finance Director/Assistant Superintendent, Support Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

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_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRPERSON'S SIGNATURE: page(s) numbered _____

REVIEWED BY: _____



EXHIBIT A

SURTAX CAPITAL OUTLAY PLAN

1. Pursuant to Section 212.055(6), Florida Statutes, capital improvements for schools and district facilities to be funded by proceeds of the sales surtax shall be for:
 - a. Upgrading and modernizing schools and district facilities to keep them safe and make them more conducive to learning through renovation, repair, remodeling, and technology upgrades.
 - b. Reducing portable classrooms as appropriate to improve school facilities.
 - c. Enhance athletic fields, including but not limited to addressing handicap accessibility and safety.
2. Proceeds of the sales surtax and interest thereon may also be used for the purpose of servicing bond indebtedness to finance the projects authorized above in section 1.
3. In determining the scope of the projects, the School Board will consider facility needs and conditions, and provide for a safe and appropriate learning environment.
4. A District Facilities Committee consisting of not less than two (2) independent citizens shall monitor and advise the School Board on the expenditure of sales surtax proceeds.
5. Currently, the School Board must comply with State Requirements for Educational Facilities (SREF). All construction pursuant to this Plan must meet SREF standards. If the State of Florida amends or modifies school construction requirements for the School Board, then all construction pursuant to this Plan must comply with the revised requirements.

EXHIBIT B

FORM OF NOTICE OF ELECTION

NOTICE OF ELECTION DATE IN
GADSDEN COUNTY, FLORIDA

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, AND WILL BE HELD FROM 7:00 A.M. UNTIL 7:00 P.M. ON THE DAY OF NOVEMBER 5, 2024, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF GADSDEN COUNTY, FLORIDA THE FOLLOWING QUESTION:

School Capital Outlay Sales Surtax to Improve
Safety and Learning Environments

To upgrade aging schools and district facilities through repairs and modernization and to keep schools safe and conducive to learning, shall the Gadsden County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, shared with eligible charter schools, and monitored by a District Facilities Committee consisting of not less than two (2) independent citizens?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

A RESOLUTION OF THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, DIRECTING A REFERENDUM TO BE HELD ON NOVEMBER 5, 2024, PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF GADSDEN COUNTY, FLORIDA, A QUESTION REGARDING THE LEVY OF A DISCRETIONARY SALES SURTAX IN GADSDEN COUNTY OF ONE-HALF CENT FOR SPECIFIED PURPOSES; PROVIDING FOR PROPER NOTICE OF SUCH ELECTION; AUTHORIZING CERTAIN INCIDENTAL ACTIONS, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the School Board seeks to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements; and

WHEREAS, this resolution shall set forth a plan consistent with the provisions of section 212.055(6), Florida Statutes, for use of the proceeds of the levy and collection of the surtax for capital outlay projects.

BE IT RESOLVED BY The School Board of Gadsden County, Florida, acting as the governing body of the school district of Gadsden 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 the School Board to levy a discretionary sales surtax not to exceed one-half cent on all taxable transactions. Such levy is subject to approval by a majority vote of the electors in Gadsden County, Florida.
- (b) The School Board hereby determines that it is in the best interest of the School District of Gadsden County, Florida (“the District”) and its students to levy the sales surtax authorized by and in accordance with Sections 212.055(6), and 212.054 Florida Statutes, in an amount equal to one-half cent (the “Sales Surtax”).
- (c) The School Board finds that it is necessary to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements; to acquire land, construct, reconstruct and improve school facilities, including costs of retrofitting and providing for technology implementation; acquire equipment including safety and security; acquire technology hardware and software; and to service bond indebtedness, if any, all as further described in Exhibit A attached hereto and incorporated herein by this reference (collectively, the “Plan”).

- (d) The levy of the Sales Surtax is necessary in order for the School Board to be able to fund the facilities and projects within the Plan. The Sales Surtax shall be used to acquire, construct, reconstruct and equip the Plan 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 Plan, all of which is permitted by Section 212.055(6), Florida Statutes. The Sales Surtax shall be levied for a period of fifteen (15) years, beginning January 1, 2025 through December 31, 2039, unless repealed or reduced prior to that time by resolution of the School Board, which repeal or reduction may be effectuated with referendum, so long as there are no bonds or other obligations of the School Board outstanding that are payable from the proceeds of such levy.
- (e) The Plan consists of fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design and engineering costs associated therewith. In addition, the Plan also has a component for costs of installing safety and security equipment, and retrofitting and providing for technology implementation, including hardware and software, for various sites with the District. The Plan also includes the making of lease payment under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. And 1013.15(2), Florida Statutes, and/or servicing of bond indebtedness to finance expenditures authorized by section 212.055(6), Florida Statutes. Neither the proceeds of the Sales Surtax nor any interest acquired thereto shall be used for operational expenses.
- (f) Revenues collected will be shared with eligible charter schools based on their proportionate share of the total district enrollment.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES. The School Board hereby adopts the Plan for the use of Sales Surtax revenues, which provides for the use of such revenues to pay any portion of the costs of the Plan as described in the findings provided in Section 2 hereof. In accordance with the Plan, at the subsequent option of the School Board, Sales Surtax revenues may be used for the purpose of (a) paying any portion of the costs of a project, (b) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the project, and (c) the making of lease payments pursuant to lease purchase agreements hereafter entered into for the acquisition of any portion of the project.

SECTION 4. PROJECT OVERSIGHT BY AN INDEPENDENT COMMITTEE. The School Board shall establish an independent oversight committee of volunteers (the "Committee") for the purpose of monitoring and providing advice regarding the implementation of the Plan, commencing upon approval of the Sales 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 School Board policy.

SECTION 5. LEVY OF SALES SURTAX. Subject to approval of the electors of Gadsden County, Florida, the School Board hereby levies the Sales Surtax in an amount equal to one-half cent per dollar. The Sales Surtax shall take effect on January 1, 2025, and shall remain in effect for the period of fifteen (15) years. If the Sales Surtax shall be approved by referendum, the School Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

SECTION 6. ELECTION ORDERED. The School Board hereby requests the County Commissioners of Gadsden County, as the governing body of the county, to direct the Supervisor of Elections of Gadsden County to place on the November 8 general election ballot the statement(s) contained in the "Notice of Election" attached hereto as Exhibit B, and to conduct said election pursuant to the provisions of the election laws of the State of Florida.

SECTION 7. OFFICIAL BALLOT. The ballots to be used in the general election shall be in full compliance with the laws of the State of Florida, and shall be in substantially the following form:

OFFICIAL BALLOT

School District of Gadsden County, Florida
General Election – November 5, 2024

School Capital Outlay Sales Surtax to Improve
Safety and Learning Environments

To upgrade aging schools and district facilities through repairs and modernization and to keep schools safe and conducive to learning, shall the Gadsden County School Board be authorized to levy a 15-year half-cent sales surtax, with expenditures based upon the Surtax Capital Outlay Plan, shared with eligible charter schools, and monitored by a District Facilities Committee consisting of not less than two (2) independent citizens?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

SECTION 8. PROVISIONAL AUTHORIZATION FOR MAIL BALLOT ELECTION. As provided in Section 101.6102, Florida Statutes, and as an alternative to the procedures described in this Resolution, the School Board authorizes the use of mail ballots for the general election in accordance with the procedures set forth in Section 101.6103, Florida Statutes.

SECTION 9. 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, clause, phrase, sentence or paragraph hereof.


SECTION 10. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 11. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Sales Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of Gadsden County.

ADOPTED at a regular meeting this 24th day of October 2023 with a quorum present and voting.

ATTEST:

THE SCHOOL BOARD OF GADSDEN
COUNTY, FLORIDA

By:  _____
Elijah Key, Jr.
Superintendent of Schools
and Ex-Officio Secretary to
the Board

By:  _____
Leroy McMillan, Chairman

NOTICE OF INTENT: PUBLIC HEARING

NOTICE IS HEREBY GIVEN to all concerned that the Board of County Commissioners of Gadsden County, Florida, intends, at a Regular Meeting, at the Gadsden County Governmental Complex, 9-B East Jefferson Street, Quincy, Florida, at 6:00 p.m. on the 19th day of December 2023, to consider adoption of an ordinance entitled:

AN ORDINANCE ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM OF THE QUALIFIED ELECTORS RESIDING IN GADSDEN COUNTY TO BE HELD ON NOVEMBER 5, 2024, ON THE QUESTION OF APPROVING A HALF-CENT SCHOOL CAPITAL OUTLAY SALES SURTAX AS LEVIED BY THE GADSDEN COUNTY SCHOOL BOARD PURSUANT TO FLORIDA STATUTES SECTION 212.055(6); DIRECTING THE CLERK TO PROVIDE NOTICES TO STATE GOVERNMENT; AUTHORIZING CERTAIN INCIDENTAL ACTIONS, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

INTERESTED PARTIES MAY APPEAR AT THE MEETING AND BE HEARD WITH RESPECT TO THE PROPOSED ORDINANCE. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS WITH RESPECT TO THIS MATTER, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE MAY NEED TO ASSURE THAT A VERBATIM RECORDING OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

The proposed ordinance is available for public inspection in the Gadsden County Administrator’s Office, located at 1B E. Jefferson Street, Quincy, Florida and on the County website at gadsdencountyfl.gov.

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Persons needing assistance in obtaining any information from the County or attending the public hearing must contact the Gadsden County Administrator’s Office, 1B E. Jefferson Street, Quincy, Florida, (850) 875-8650, at least 48 hours prior to the hearing; if you are hearing or voice impaired, call 711.

BOARD OF COUNTY COMMISSIONERS OF
GADSDEN COUNTY, FLORIDA

By: _____
Nicholas Thomas, Clerk

Published one time
December 7, 2023
Tallahassee Democrat

Florida Statutes 212.055(6)

[Chapter 212 Section 055 - 2021 Florida Statutes - The Florida Senate \(flsenate.gov\)](#)

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. [212.054](#).

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

(a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b) The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The statement must conform to the requirements of s. [101.161](#) and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

FOR THE	CENTS TAX
AGAINST THE	CENTS TAX

(c) The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. [1013.62](#)(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. [1002.33](#)(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. [1013.62](#)(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert to the sponsor.

(d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.