

26-32

LEON COUNTY RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, REPEALING AND REPLACING THE MAY 12, 2026, RESOLUTION PLACING ON THE NOVEMBER 3, 2026, GENERAL ELECTION BALLOT A QUESTION REGARDING A ONE-HALF CENT SALES SURTAX PROPOSED BY THE SCHOOL BOARD OF LEON COUNTY; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, at a regularly scheduled meeting held on June 16, 2026, the school district of Leon County, Florida, acting by and through the School Board of Leon County (the "School Board"), adopted a resolution, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, Exhibit "A" provides for a referendum to be held on November 3, 2026, to determine whether or not the School Board may levy a sales surtax in an amount equal to one-half percent (0.5%); and

WHEREAS, section 212.055(6), Florida Statutes, as may be amended from time to time, provides that such surtax shall be levied by the School Board and "shall be placed on the ballot by the governing body of the county"; and

WHEREAS, the School Board has requested the Board of County Commissioners of Leon County to place the question of whether or not the School Board may levy a sales surtax in an amount equal to one-half percent (0.5%) on the ballot.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

Section 1. Repeal and Replacement of the County's May 12, 2026, Resolution.

The resolution adopted by the Board of County Commissioners on May 12, 2026, placing on the November 3, 2026 General Election ballot a question regarding a one-half percent (0.5%) sales surtax proposed by the School Board of Leon County, is hereby repealed and replaced by this Resolution.

Section 2. Place Question on the General Election Ballot as Proposed by the School Board.

1. In accordance with the request of the School Board, the question of whether or not the School Board shall be entitled to levy a sales surtax in an amount equal to one-half percent (0.5%) in accordance with Exhibit "A" is hereby placed on the November 3, 2026, General Election ballot.

2. The Board's adoption of the Resolution is a procedural requirement and is not an endorsement for the sales tax extension or any specific project.

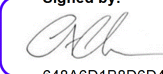
3. A copy of this Resolution shall be transmitted to the Supervisor of Elections of Leon County.

Section 3. Effective Date.

This Resolution shall become effective immediately upon its adoption.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 14th day of July 2026.

LEON COUNTY, FLORIDA

Signed by:
By: 
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Christian Caban, Chairman
Board of County Commissioners

ATTESTED BY:

Gwen Knight, Clerk of Court
& Comptroller, Leon County, Florida

DocuSigned by:
By: 
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Signed by:


APPROVED AS TO FORM:

Chasity H. O'Steen, County Attorney
Leon County Attorney's Office

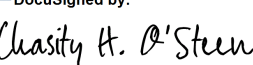
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By: 
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EXHIBIT A

RESOLUTION OF THE SCHOOL BOARD OF LEON COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS IN LEON COUNTY, FLORIDA APPROVE THE RENEWAL LEVY OF ONE-HALF PERCENT (0.5%) SALES SURTAX IN ORDER TO FINANCE EDUCATIONAL IMPROVEMENTS AND FACILITIES; AGREEING TO COMPLY WITH THE PROVISIONS OF SECTION 212.055(6), FLORIDA STATUTES; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF LEON COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF LEON COUNTY, FLORIDA, as follows:

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

SECTION 2. FINDINGS. It is hereby found and determined that:

(A) Section 212.055(6), Florida Statutes, authorizes school boards, such as the School Board of Leon County, Florida (the "Board"), to levy a discretionary sales surtax not to exceed one-half percent (0.5%). Such levy is subject to approval by a majority vote of the electors in the county in which the school board is located.

(B) By resolution dated August 20, 2002, the Board approved the levy of a one-half cent discretionary sales surtax for a ten-year period, beginning on January 1, 2003, and expiring on December 31, 2012, subject to voter approval, which approval was granted during the 2002 general election on November 5, 2002.

(C) By resolution dated May 22, 2012, the Board approved the renewal of the one-half cent discretionary sales surtax for a fifteen-year period, beginning on January 1, 2013, and expiring on December 31, 2027, subject to voter approval, which approval was granted during the 2012 general election on November 6, 2012.

(D) The Board hereby determines that it is in the best interest of the School District of Leon County, Florida (the "District") and its students to again levy the sales surtax authorized

by Section 212.055(6), Florida Statutes, in an amount equal to one-half percent (the "Sales Surtax").

(E) The Board has heretofore determined to acquire, construct, reconstruct, or improve the educational improvements and facilities described in Exhibit A attached hereto, as such improvements and facilities may be modified from time to time by the Board (the "Project"). Acquisition and construction of the Project is necessary for the District to be able to adequately maintain the viability of existing facilities and accommodate student growth.

(F) The Project consists of fixed capital expenditures or fixed capital cost associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of five (5) years or more, including safety and security improvements, and any land acquisition, land improvement, design and engineering costs associated thereto, or any purchase, lease-purchase, lease, or maintenance of school buses, as defined ins.1006.25, which have a life expectancy of 5 years or more. In addition, the Project also has a component for costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District.

(G) The levy of the Sales Surtax is necessary for the Board to be able to fund the Project. The Sales Surtax shall be used to acquire and construct the Project or pay bond indebtedness issued to finance the Project, all of which is permitted by Section 212.055(6), Florida Statutes. The Sales Surtax shall be levied for a period of fifteen years, beginning January 1, 2028 due to the current school surtax expiring on December 31, 2027. The revenues collected shall be shared with eligible charter schools based on their proportionate share of the total school district enrollment.

SECTION 3. DESCRIPTION OF PROJECT AND PLAN FOR USE OF SALES SURTAX REVENUES. The Board hereby adopts a plan for the use of the Sales Surtax revenues, which plan provides for the use of such revenues to pay any portion of the cost of the Project as described in Exhibit A attached hereto and as further described in the findings in Section 2, above. In accordance with the plan for the use of the surtax revenues herein adopted, at the subsequent option of the Board, surtax revenues may be used for the purpose of (i) paying any portion of the cost of the Project, (ii) servicing bond indebtedness, the proceeds of which are used to finance any portion of the cost of the Project, and (iii) the making of lease payments to lease purchase agreements for the acquisition of any portion of the Project. The specific projects to be funded

with the proceeds of the Sales Surtax may be modified from time to time as the Board determines to be in the best interest of the citizens of Leon County.

SECTION 4. LEVY OF SALES SURTAX. Subject to approval of the electors of Leon County, Florida, the Board hereby levies the Sales Surtax in an amount equal to one-half percent (0.5%). The Sales Surtax shall take effect on January 1, 2028, due to the current school surtax expiring on December 31, 2027, and shall remain in effect for a period of fifteen (15) years. No proceeds of the Sales Surtax nor any interest accrued thereon shall be used for operational expenses. If the Sales Surtax shall be approved by referendum, the Board shall comply with Section 212.055(6), Florida Statutes.

SECTION 5. ELECTION ORDERED. A referendum election be and is hereby ordered to be held in Leon County, Florida on November 3, 2026, to determine whether or not the Board may again levy the Sales Surtax. The Board hereby requests the Board of County Commissioners to place such question on the ballot in accordance with Section 212.055(6)(b), Florida Statutes.

SECTION 6. NOTICE OF ELECTION. The Superintendent, in connection with the Supervisor of Elections, shall publish notice of the referendum in the manner and at the times required by Florida law.

SECTION 7. PLACES OF VOTING; INSPECTORS AND CLERKS. The polls will be open at the voting places on the date of such referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within Leon County, Florida shall be entitled and permitted to vote at such referendum election on the proposition provided herein. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of Leon County in accordance with law.

SECTION 8. OFFICIAL BALLOT The ballots to be used in the referendum election shall contain a statement relating to the levy of the Sales Surtax, and shall be in substantially the following form:

OFFICIAL BALLOT

School District of Leon County, Florida

Referendum Election - November 3, 2026

**SCHOOL DISTRICT REFERENDUM CONTINUING SALES
SURTAX TO FUND SCHOOL SAFETY, TECHNOLOGY,
TRANSPORTATION AND FACILITIES IMPROVEMENTS**

To provide resources to improve safety and security and maintain high-quality education by expanding, constructing, and improving school facilities, technology and transportation, with collected revenues shared with eligible charter schools based on their proportionate share of total school district enrollment, shall the school district of Leon County continue to levy a one-half cent sales surtax for fifteen years to fund such activities for such schools, with review by a School Board appointed citizen advisory committee?

Instruction to Voters

Yes = For the ½% (0.5 cents) tax

No = Against the ½% (0.5 cents) tax

SECTION 9. ABSENTEE VOTING. Adequate provision shall be made for absentee voters. The form of ballots to be used in such referendum election for absentee voters shall be the same as used at the polling places for such election.

SECTION 10. PRINTING OF THE BALLOTS. The Supervisor of Elections of Leon County is authorized and directed to have printed on plain white paper a sufficient number of the aforesaid ballots for use of absentee electors 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; and, further, is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

SECTION 11. ELECTION PROCEDURE. The Supervisor of Elections shall hold, administer and conduct the referendum election in the manner prescribed by law for holding elections in the county. Returns shall show the number of qualified electors who voted at such 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 12. 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 13. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 14. 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 electors of Leon County.

ADOPTED at a Regular Meeting of the School Board of Leon County, Florida this 16th day of June, 2026.

SCHOOL BOARD OF LEON COUNTY,
FLORIDA,
ACTING AS THE GOVERNING BODY OF
THE LEON COUNTY SCHOOL DISTRICT:

By: [Signature]
Dr. Marcus Nicolas, Chair

ATTEST: [Signature]
Rocky Hanna, Superintendent

APPROVED AS TO FORM AND LEGAL

SUFFICIENCY: [Signature]
Opal McKinney-Williams, School
Board Attorney

Motion By: D. Jones
Second By: A. Smith
Alva Smith Yes
Rosanne Wood Absent
Darryl Jones Yes
Laurie Lawson Cox absent
Marcus Nicolas, Yes