

# RESOLUTION

A RESOLUTION OF THE SCHOOL BOARD OF SANTA ROSA COUNTY, FLORIDA TO CONTINUE TO LEVY A ONE-HALF CENT (0.5 PERCENT) SCHOOL CAPITAL OUTLAY SALES SURTAX TO FUND CONSTRUCTION OF NEW SCHOOL DISTRICT FACILITIES, RENOVATIONS AND ADDITIONS TO EXISTING SCHOOL DISTRICT FACILITIES, LAND ACQUISITION AND IMPROVEMENTS, AND THE UPGRADING AND EQUIPPING OF SCHOOL DISTRICT FACILITIES FOR TECHNOLOGY, CONDITIONED TO TAKE EFFECT FOR A TEN-YEAR PERIOD BEGINNING ON JANUARY 1, 2019 AND ENDING DECEMBER 31, 2028, ONLY UPON APPROVAL BY A MAJORITY VOTE OF THE ELECTORS OF SANTA ROSA COUNTY, FLORIDA, VOTING IN A SPECIAL REFERENDUM TO BE HELD ON MARCH 28, 2017.

**WHEREAS**, Section 212.055(6), Florida Statutes, provides for a one-half cent School Capital Outlay Surtax ("Sales Surtax") and authorizes local school boards to levy such Sales Surtax, the proceeds of which may be expended only to fund certain school capital outlay projects; and

**WHEREAS**, the Sales Surtax proceeds may be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school district facilities and campuses which have a useful life expectancy of five (5) or more years, and retrofitting and providing for technology implementation, and any land acquisition, land improvement, design, and engineering costs related thereto; and

**WHEREAS**, the Sales Surtax cannot be levied without the approval of a majority of the electors of the County voting in a special referendum election on the Sales Surtax; and

**WHEREAS**, a Sales Surtax at a rate of one-half cent (0.5 percent) should generate at least an additional \$7 million per year for these total capital outlay needs; and

**WHEREAS**, the School Board is requesting to continue the levy of the Sales Surtax for a period of ten (10) years to raise at least \$70 million for construction of new school district facilities, renovations and additions to existing school district facilities, land acquisition and improvements, and the upgrading and equipping of school district facilities for technology; and

**WHEREAS**, funding for such school capital outlay projects would not be feasible without the levy of the Sales Surtax;

**NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF SANTA ROSA COUNTY, FLORIDA:**

**SECTION 1. LEVY OF SCHOOL CAPITAL OUTLAY SALES SURTAX.** The School Board of Santa Rosa County, Florida hereby continues to levy throughout Santa Rosa County, for a ten (10) year period beginning January 1, 2019 and ending December 31, 2028, a one-half cent (0.5 percent) School Capital Outlay Sales Surtax pursuant to Section 212.055(6), Florida Statutes. The Sales Surtax shall be effective only following approval of the majority vote of the electors voting in a special referendum as herein described. The Sales Surtax shall be levied on all sales of tangible personal property and shall terminate on December 31, 2028, or as otherwise authorized by subsequent referendum. For sales of tangible personal property in excess of \$5,000, the Sales Surtax shall be levied only on the first \$5,000 of the sales/purchase price.

**SECTION 2. BRIEF AND GENERAL DESCRIPTION OF THE SCHOOL CAPITAL OUTLAY PROJECTS TO BE FUNDED BY THE SALES SURTAX.**

- (a) The projects intended to be funded by the Sales Surtax consist of fixed capital expenditures or fixed capital costs associated with the construction of new school district facilities, renovations and additions to existing school district facilities, land acquisition and improvements, and the upgrading and equipping of school district facilities for technology and the design and engineering costs related thereto to be funded and the plan for the use of the surtax proceeds.
- (b) The funding of such projects may include servicing bond indebtedness issued for the purpose of financing projects described in this resolution, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the Sales Surtax nor any interest accrued thereto shall be used for Santa Rosa School District operational expenses.
- (c) The list of projects may be viewed in the Office of the Assistant Superintendent for Administrative Services, 6544 Firehouse Road, Milton, Florida 32570 and online at the school district's website: [https://www.santarosa.k12.fl.us/admin/new\\_construction.htm](https://www.santarosa.k12.fl.us/admin/new_construction.htm). The execution of all projects is subject to the availability of funding.

**SECTION 3. COLLECTION AND DISTRIBUTION OF SCHOOL CAPITAL OUTLAY SALES SURTAX.** The Sales Surtax shall be collected as provided in Section 212.054, Florida Statutes, as amended and supplemented.

The Sales Surtax (minus the cost of collection thereof as provided by Section 212.054(4), Florida Statutes) shall be distributed to the School Board of Santa Rosa County, as provided in Section 212.054, Florida Statutes, as amended and supplemented.

**SECTION 4. SPECIAL REFERENDUM ELECTION.** Pursuant to Sections 212.055(6) and Section 101.161, Florida Statutes, the continuation of the levy of the Sales Surtax shall not take effect unless approved by a majority of the electors voting in a special referendum election on the Sales Surtax.

Upon the consent of the Santa Rosa County Supervisor of Elections as provided in Section 100.161, Florida Statutes, a special referendum election shall be held on March 28, 2017 for all electors of Santa Rosa County to vote on the referendum question, which shall be substantially in the following form:

THE SCHOOL BOARD OF SANTA ROSA COUNTY, FLORIDA

CONTINUATION OF ONE-HALF CENT SALES SURTAX TO FINANCE  
EDUCATIONAL FACILITIES.

SHALL THE SCHOOL BOARD OF SANTA ROSA COUNTY CONTINUE TO LEVY A ONE-HALF CENT SALES SURTAX FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2028, TO FUND CONSTRUCTION OF NEW SCHOOL DISTRICT FACILITIES, RENOVATIONS AND ADDITIONS TO EXISTING SCHOOL DISTRICT FACILITIES, LAND ACQUISITION AND IMPROVEMENTS, AND THE UPGRADING AND EQUIPPING OF SCHOOL DISTRICT FACILITIES FOR TECHNOLOGY?

\_\_\_\_\_For the Continuation of the Half-Cent Tax  
\_\_\_\_\_Against the Continuation of the Half-Cent Tax

The special referendum election shall comply with the provisions of Section 212.055(6), Chapter 100 and Chapter 101, Florida Statutes.

**SECTION 5. POLLING PLACES.** The special referendum election shall be held at the polling places heretofore designated in Santa Rosa County, Florida.

**SECTION 6. NOTICE OF SPECIAL REFERENDUM.** Pursuant to Section 100.342, Florida Statutes, a notice of the special referendum election shall be published in a newspaper of general circulation in Santa Rosa County, Florida and shall be made twice; once in the fifth (5<sup>th</sup>) week and once in the third (3<sup>rd</sup>) week prior to March 28, 2017.

**SECTION 7. ELECTION OFFICIALS.** The election officials to conduct the special referendum election shall be appointed and certified by the Supervisor of Elections pursuant to applicable general law. Such election officials shall certify the results of the special referendum election to the Department of State as provided in Section 100.351, Florida Statutes.

**SECTION 8. HOURS OF ELECTION.** The polls shall be open on the date of the special referendum election from 7:00 am to 7:00 pm (CDT). All qualified electors residing within Santa Rosa County, Florida may vote in said referendum. Absentee voting shall be permitted upon compliance with applicable provisions of general law.

**SECTION 9. COSTS OF ELECTION.** The School Board determines that the costs of the special referendum election is a valid expenditure of School District funds and agrees to pay the costs of the election, including the cost of publication of required notices, upon receipt of statements for same.

**SECTION 10. NOTICES.** Upon adoption of this resolution, the School Board shall notify the Santa Rosa County Board of County Commissioners and request that body to place the matter on the March 28, 2017 ballot in accordance with Section 212.055(6)(b), Florida Statutes. The School Board shall also notify the Supervisor of Elections.

Following the referendum election, the School Board shall notify the Department of State and the Department of Revenue of the results within ten (10) days following the referendum, which notice shall include a copy of this Resolution.

**SECTION 11. SEVERABILITY.** If any provision of this Resolution, or the application thereof to any person or circumstance, is held invalid, it is the legislative intent of the School Board that the invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the application of the invalidity, and those divisions of this ordinance are declared severable.

**SECTION 12. EFFECTIVE DATE**

- (a) This Resolution shall take effect upon receipt of official acknowledgement from the Department of State that this resolution has been filed.
- (b) The continuation of the levy of the Sales Surtax shall become effective January 1, 2019, if approved by majority of the electors of Santa Rosa County, Florida, voting in the March 28, 2017 special referendum election for the Sales Surtax.
- (c) In the event the School Board, or its agents, should fail to provide notice to the Florida Department of Revenue as required by law or if any unforeseen circumstances should cause delay in completing the procedure required by law and this Resolution, the School Board shall fix the effective dates for the levy and termination of that Sales Surtax as soon as

practicable, provided approval by the voters at the special referendum election and that the time period shall not exceed ten (10) years.

- (d) This Resolution cannot be repealed, modified, or amended until all indebtedness of the School Board payable from the Sales Surtax has been fully paid or refunded.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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Jennifer Granse  
School Board of Santa Rosa County

ATTEST:

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Timothy S. Wyrosdick, Superintendent  
Santa Rosa County School District