

## **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.

**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. REPEALER.** All prior policies, resolutions and ordinances, or portions thereof, which are in conflict with this Ordinance are hereby repealed and superseded to the extent of such conflict.

**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 12. 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.

**SECTION 13. 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.

**[THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK]**

**DULY READ, PASSED AND ADOPTED** by the Board of County Commissioners of  
Gadsden County, Florida after proper notice and public hearing, this 19 day of December 2023.

BOARD OF COUNTY COMMISSIONERS  
GADSDEN COUNTY, FLORIDA



RONTERIOUS GREEN, Chairperson

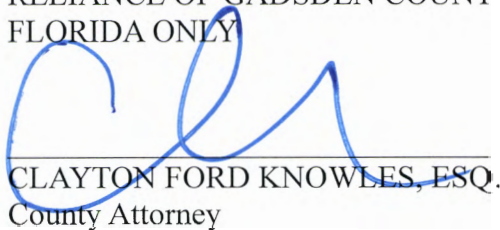
ATTEST:



DEPUTY CLERK  
NICHOLAS THOMAS,  
Clerk of the Circuit Court



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



CLAYTON FORD KNOWLES, ESQ.  
County Attorney