

TAYLOR COUNTY BOARD OF COUNTY COMMISSIONERS

Agenda Item

SUBJECT/TITLE:



THE BOARD TO CONSIDER APPROVAL TO ADVERTISE FOR A PUBLIC HEARING TO CONSIDER ADOPTION OF AN ORDINANCE FOR AN ADDITIONAL HALF-CENT SALES SURTAX TO BE PLACED ON THE NOVEMBER 2026 ELECTION BALLOT, AS REQUESTED BY REGGIE WENTWORTH TAYLOR COUNTY SCHOOL SUPERINTENDANT.

MEETING DATE REQUESTED: March 17, 2026

Statement of Issue:

TO CONSIDER REQUEST FROM THE TAYLOR COUNTY SCHOOL BOARD TO ADVERTISE AND HOLD A PUBLIC HEARING REGARDING ADDITIONAL ONE CENT SALES TAX.

Recommended Action:

Fiscal Impact:

Would potentially generate approximately 1.8 million dollars annual for the Taylor County School Board.

Budget Expense:

Submitted by:

LaWanda Pemberton, County Administrator

Contact:

[SPONSOR]

SUPPLEMENTAL MATERIAL / ISSUE ANALYSIS

History, Facts & Issues:

As a result of the mill closure and three hurricane events, the Taylor County School District lost approximately \$800,000 in capital outlay funding attributable to reduced property tax revenues. The half-cent sales surtax would help bridge this funding gap, generating an estimated \$1.8 million annually for the School Board to support capital outlay expenditures.

Options:

Approve to advertise/do not approve.

Attachments:

1. School District one cent sales tax
2. School District one cent Resolution and Ordinance

COUNTY COMMISSION ORDINANCE

ORDINANCE NO. 2026-___

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA, CALLING A REFERENDUM ELECTION FOR THE APPROVAL OF A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SALES SURTAX AS REQUESTED BY THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA; PROVIDING FOR PLACEMENT OF THE REFERENDUM QUESTION ON THE BALLOT; PROVIDING FOR NOTICE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 212.055(6), Florida Statutes, authorizes the school board of each county to levy a discretionary sales surtax at a rate not to exceed one-half cent conditioned to take effect only upon approval by a majority of the electors of the county voting in a referendum; and

WHEREAS, the School Board of TAYLOR County, Florida, has adopted Resolution No. 2026-___, requesting that the Board of County Commissioners call a referendum election for approval of a one-half cent School Capital Outlay Sales Surtax; and

WHEREAS, the School Board has complied with all requirements set forth in Section 212.055(6), Florida Statutes, including the adoption of a resolution setting forth a plan for the use of Surtax proceeds; and

WHEREAS, Section 212.055(6)(b), Florida Statutes, requires the county commission, upon receipt of such resolution from the school board, to place the referendum question on the ballot at the next available election; and

WHEREAS, the Board of County Commissioners finds that the School Board's request is in proper form and complies with all statutory requirements.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of TAYLOR County, Florida, as follows:

SECTION 1. FINDINGS INCORPORATED

The foregoing recitals are true and correct and are incorporated herein by reference.

SECTION 2. SCHOOL BOARD REQUEST APPROVED

The Board of County Commissioners hereby acknowledges and accepts the School Board's Resolution No. 2026-_____ requesting a referendum election for approval of a one-half cent School Capital Outlay Sales Surtax.

SECTION 3. REFERENDUM ELECTION CALLED

A referendum election is hereby called to be held in TAYLOR County, Florida, on November 3, 2026, in conjunction with the general election, to determine whether the School Board of TAYLOR County shall be authorized to levy a one-half cent School Capital Outlay Sales Surtax as set forth in the School Board's resolution.

SECTION 4. BALLOT QUESTION

The ballot question to be presented to the electors shall be substantially in the following form:

SHALL THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA, LEVY A ONE-HALF CENT SALES SURTAX FOR A PERIOD OF TEN YEARS, FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, AND IMPROVEMENT OF SCHOOL FACILITIES AND CAMPUSES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY INFRASTRUCTURE, AND RELATED COSTS, WITH ALL PROCEEDS REMAINING IN TAYLOR COUNTY FOR LOCAL SCHOOLS, AND THE REVENUES COLLECTED MUST BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED UPON THEIR PROPORTIONATE SHARE OF THE TOTAL SCHOOL DISTRICT ENROLLMENT AND ALL SURTAX FUNDS WILL BE SUBJECT TO INDEPENDENT CITIZENS' OVERSIGHT AND ANNUAL AUDITS?

___ *FOR THE ONE-HALF CENT TAX*

___ *AGAINST THE ONE-HALF CENT TAX*

SECTION 5. CONDUCT OF ELECTION

The referendum election shall be conducted by the Supervisor of Elections of TAYLOR County in accordance with the Florida Election Code and all other applicable laws.

SECTION 6. SURTAX LEVY CONDITIONED ON VOTER APPROVAL

1. If a majority of the electors of TAYLOR County voting in the referendum vote "FOR THE ONE-HALF CENT TAX," the School Board's levy of the Surtax shall be approved and the Surtax shall be levied and collected as provided by law.
2. The Surtax shall be levied at the rate of one-half cent on all transactions within TAYLOR County subject to the state sales and use tax imposed by Chapter 212, Florida Statutes.
3. The Surtax shall be collected and administered as set forth in Section 212.054, Florida Statutes.
4. The proceeds of the Surtax shall be remitted to the School Board pursuant to Section 212.055(6), Florida Statutes, and shall be expended by the School Board solely for the purposes set forth in the School Board's resolution.
5. The Surtax shall take effect on January 1, 2027, and shall continue for a period of ten years, terminating on December 31, 2026.

SECTION 7. NO IMPACT ON EXISTING COUNTY SURTAXES

IF APPLICABLE: The levy of the School Capital Outlay Sales Surtax shall not affect any existing discretionary sales surtax levied by TAYLOR County for county purposes. The combined rate of all discretionary sales surtaxes levied in TAYLOR County, including the School Capital Outlay Sales Surtax if approved, shall not exceed the maximum rate authorized by law.

SECTION 8. NOTICE OF REFERENDUM

The Supervisor of Elections shall provide all notice required by law for the referendum election, including publication in a newspaper of general circulation in TAYLOR County as required by the Florida Election Code.

SECTION 9. SEVERABILITY

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

SECTION 10. EFFECTIVE DATE

This Ordinance shall take effect immediately upon adoption. The Surtax authorized by the School Board's resolution shall take effect on January 1, 2027 only if approved by a majority of the electors of TAYLOR County voting in the referendum election.

PASSED AND ADOPTED by the Board of County Commissioners of TAYLOR County, Florida, this ___ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA

Jamie English, Chair

ATTEST:

Gary Knowles
Clerk Of Taylor County

**SCHOOL BOARD RESOLUTION AND PROPOSED COUNTY ORDINANCE
FOR ONE-HALF CENT SCHOOL CAPITAL OUTLAY SALES SURTAX**

RESOLUTION NO. 2026-5.01(01)

**A RESOLUTION OF THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA,
PROVIDING FOR THE IMPOSITION OF A ONE-HALF CENT SALES SURTAX
PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES; SETTING FORTH
A PLAN FOR USE OF SURTAX PROCEEDS; PROVIDING FOR A
REFERENDUM ELECTION; REQUESTING THE BOARD OF COUNTY
COMMISSIONERS TO CALL A REFERENDUM; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, Section 212.055(6), Florida Statutes, authorizes the school board of each county to levy a discretionary sales surtax at a rate not to exceed one-half cent conditioned to take effect only upon approval by a majority of the electors of the county voting in a referendum; and

WHEREAS, the School Board of TAYLOR County, Florida (the "School Board"), desires to levy a one-half cent School Capital Outlay Sales Surtax (the "Surtax") to fund critical capital improvements and school facilities needs throughout the county; and

WHEREAS, the School Board has determined that the existing school facilities within the county are in need of construction, reconstruction, renovation, remodeling, and improvement to provide safe, secure, and educationally adequate facilities for students; and

WHEREAS, the School Board has identified significant capital needs including but not limited to classroom construction, roof replacements, HVAC system upgrades, safety and security enhancements, technology infrastructure improvements, athletic facility improvements, and site improvements; and

WHEREAS, the School Board has prepared a comprehensive plan for the use of Surtax proceeds in accordance with the requirements of Section 212.055(6), Florida Statutes; and

WHEREAS, the School Board desires to submit the question of levying the Surtax to the qualified electors of TAYLOR County in a referendum election.

NOW, THEREFORE, BE IT RESOLVED by the School Board of TAYLOR County, Florida, as follows:

SECTION 1. FINDINGS

The foregoing recitals are true and correct and are incorporated herein by reference.

SECTION 2. LEVY OF SURTAX

Subject to approval by a majority of the electors of TAYLOR County, Florida, voting in a referendum, the School Board hereby levies a School Capital Outlay Sales Surtax pursuant to Section 212.055(6), Florida Statutes, at a rate of one-half cent on all transactions occurring in TAYLOR County that are subject to the state sales and use tax imposed under Chapter 212, Florida Statutes.

SECTION 3. TERM OF SURTAX

The Surtax shall be levied for a period of 10 years, commencing on January 1, 2027 , and terminating on December 31, 2036.

SECTION 4. PLAN FOR USE OF SURTAX PROCEEDS

1. **Authorized Uses.** In accordance with Section 212.055(6)(d), Florida Statutes, the proceeds of the Surtax shall be expended by the School Board for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs related thereto, and which have been included in the district educational facilities plan approved by the School Board.
2. **Specific Capital Projects.** Surtax proceeds may be used for, but are not limited to, the following categories of capital projects:
 - Construction of new school facilities and additions to existing facilities
 - Renovation, remodeling, and modernization of existing school facilities
 - Roof replacement and repairs
 - Heating, ventilation, and air conditioning (HVAC) system replacement and upgrades
 - Electrical system improvements and upgrades
 - Plumbing system improvements and upgrades
 - Safety and security enhancements, including secure entry systems, cameras, and alarm systems
 - Americans with Disabilities Act (ADA) compliance improvements
 - Flooring replacement and improvements
 - Window and door replacement
 - Site improvements including parking, drainage, sidewalks, and landscaping
 - Athletic facility improvements including gymnasiums, tracks, and fields
 - Technology infrastructure improvements including cabling, wireless networks, and related equipment
 - Acquisition of land for school sites
 - Architectural, engineering, and design services for capital projects

- Retirement of debt service on bonds issued for school capital projects
3. **Estimated Revenue and Allocation.** The School Board estimates that the Surtax will generate approximately \$1.8 mil annually, for a total of approximately \$18 mil over the 10-year term. The School Board intends to allocate Surtax proceeds as follows:
 4. **Project Prioritization.** Projects to be funded with Surtax proceeds shall be prioritized based on the following objective criteria:
 - Health, safety, and welfare needs
 - Facilities condition assessments and facility maintenance audits
 - Enrollment capacity needs and projected growth
 - Educational program requirements
 - Age and condition of existing facilities and building systems
 - Compliance with building codes, life safety codes, and ADA requirements
 - Cost-effectiveness and return on investment
 - Availability of matching funds or other funding sources
 5. **Charter School Proportionate Share.** In accordance with Section 1013.62, Florida Statutes, charter schools shall receive their proportionate share of Surtax proceeds based on their proportionate share of total student enrollment in the school district.
 6. **Annual Reporting.** The School Board shall provide an annual report to the public detailing all Surtax revenues received and expenditures made during the prior fiscal year, including specific projects funded, costs incurred, and projects completed.

SECTION 5. CITIZENS' OVERSIGHT COMMITTEE

1. **Establishment.** The School Board shall establish an independent Citizens' Oversight Committee (the "Committee") to monitor the collection and expenditure of Surtax proceeds.
2. **Composition.** The Committee shall consist of 7 members appointed by the School Board representing diverse interests and areas of the county, including but not limited to business leaders, parents, senior citizens, and community representatives. No member of the Committee shall be an employee or official of the School Board, school district, or any charter school.
3. **Duties.** The Committee shall:
 - Review and monitor all Surtax revenues and expenditures
 - Review project plans, specifications, and contracts
 - Visit project sites and inspect work in progress
 - Receive and review quarterly financial reports from school district staff

- Report annually to the School Board and the public on the use of Surtax proceeds
 - Ensure that Surtax proceeds are expended only for authorized purposes
 - Make recommendations to the School Board regarding the allocation and expenditure of Surtax proceeds
4. **Meetings.** The Committee shall meet at least quarterly and shall conduct all meetings in accordance with Florida's Government in the Sunshine Law, Chapter 286, Florida Statutes.

SECTION 6. PROHIBITION ON USE FOR OPERATING EXPENSES

Surtax proceeds shall not be used for operating expenses, employee salaries or benefits, or any purpose other than fixed capital expenditures or fixed capital costs as authorized by Section 212.055(6), Florida Statutes.

SECTION 7. REFERENDUM ELECTION

1. **Election Ordered.** A referendum election is hereby ordered to be held in TAYLOR County on November 3, 2026, or at the next available general election or primary election, to determine whether the School Board may levy the Surtax as provided herein.
2. **Request to County Commission.** The School Board hereby requests the Board of County Commissioners of TAYLOR County, Florida, to call the referendum election and place the ballot question on the ballot at such election in accordance with Section 212.055(6)(b), Florida Statutes.

Ballot Language. The ballot question to be presented to the electors shall be substantially in the following form:

SHALL THE SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA, LEVY A ONE-HALF CENT SALES SURTAX FOR A PERIOD OF TEN YEARS, FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, AND IMPROVEMENT OF SCHOOL FACILITIES AND CAMPUSES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY INFRASTRUCTURE, AND RELATED COSTS, WITH ALL PROCEEDS REMAINING IN TAYLOR COUNTY FOR LOCAL SCHOOLS, AND THE REVENUES COLLECTED MUST BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED UPON THEIR PROPORTIONATE SHARE OF THE TOTAL SCHOOL DISTRICT ENROLLMENT AND ALL SURTAX FUNDS WILL BE SUBJECT TO INDEPENDENT CITIZENS' OVERSIGHT AND ANNUAL AUDITS?

_____ *FOR THE ONE-HALF CENT TAX*

_____ *AGAINST THE ONE-HALF CENT TAX*

3. **Approval Requirement.** The Surtax shall be levied and become effective only if approved by a majority of the electors of TAYLOR County voting on the referendum question.

SECTION 8. ADMINISTRATION AND COLLECTION

If the Surtax is approved by the voters, the Surtax shall be collected, administered, and remitted to the School Board in accordance with Section 212.054, Florida Statutes, and the rules and regulations of the Florida Department of Revenue.

SECTION 9. COMPLIANCE WITH LAW

The School Board shall comply with all applicable provisions of Section 212.055(6), Florida Statutes, and all other applicable state and federal laws in the administration and expenditure of Surtax proceeds.

SECTION 10. SEVERABILITY

If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared severable.

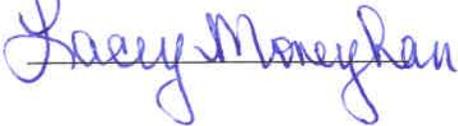
SECTION 11. EFFECTIVE DATE

This Resolution shall take effect immediately upon adoption. The Surtax levy authorized herein shall take effect on January 1, 2027, only if approved by a majority of the electors of TAYLOR County voting in the referendum election.

PASSED AND ADOPTED by the School Board of TAYLOR County, Florida, this ____ day of _____, 2026.

Danny Lundy, Chair

ATTEST:



Lacey Moneyhan

William Wentworth, Superintendent

COUNTY COMMISSION ORDINANCE

ORDINANCE NO. 2026-___

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WHEREAS, the School Board of TAYLOR County, Florida, has adopted Resolution No. 2026-___, requesting that the Board of County Commissioners call a referendum election for approval of a one-half cent School Capital Outlay Sales Surtax; and

WHEREAS, the School Board has complied with all requirements set forth in Section 212.055(6), Florida Statutes, including the adoption of a resolution setting forth a plan for the use of Surtax proceeds; and

WHEREAS, Section 212.055(6)(b), Florida Statutes, requires the county commission, upon receipt of such resolution from the school board, to place the referendum question on the ballot at the next available election; and

WHEREAS, the Board of County Commissioners finds that the School Board's request is in proper form and complies with all statutory requirements.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of TAYLOR County, Florida, as follows:

SECTION 1. FINDINGS INCORPORATED

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SECTION 2. SCHOOL BOARD REQUEST APPROVED

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SECTION 3. REFERENDUM ELECTION CALLED

A referendum election is hereby called to be held in TAYLOR County, Florida, on November 3, 2026, in conjunction with the general election, to determine whether the School Board of TAYLOR County shall be authorized to levy a one-half cent School Capital Outlay Sales Surtax as set forth in the School Board's resolution.

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___ *FOR THE ONE-HALF CENT TAX*

___ *AGAINST THE ONE-HALF CENT TAX*

SECTION 5. CONDUCT OF ELECTION

The referendum election shall be conducted by the Supervisor of Elections of TAYLOR County in accordance with the Florida Election Code and all other applicable laws.

SECTION 6. SURTAX LEVY CONDITIONED ON VOTER APPROVAL

1. If a majority of the electors of TAYLOR County voting in the referendum vote "FOR THE ONE-HALF CENT TAX," the School Board's levy of the Surtax shall be approved and the Surtax shall be levied and collected as provided by law.
2. The Surtax shall be levied at the rate of one-half cent on all transactions within TAYLOR County subject to the state sales and use tax imposed by Chapter 212, Florida Statutes.
3. The Surtax shall be collected and administered as set forth in Section 212.054, Florida Statutes.
4. The proceeds of the Surtax shall be remitted to the School Board pursuant to Section 212.055(6), Florida Statutes, and shall be expended by the School Board solely for the purposes set forth in the School Board's resolution.
5. The Surtax shall take effect on January 1, 2027, and shall continue for a period of ten years, terminating on December 31, 2026.

SECTION 7. NO IMPACT ON EXISTING COUNTY SURTAXES

IF APPLICABLE: The levy of the School Capital Outlay Sales Surtax shall not affect any existing discretionary sales surtax levied by TAYLOR County for county purposes. The combined rate of all discretionary sales surtaxes levied in TAYLOR County, including the School Capital Outlay Sales Surtax if approved, shall not exceed the maximum rate authorized by law.

SECTION 8. NOTICE OF REFERENDUM

The Supervisor of Elections shall provide all notice required by law for the referendum election, including publication in a newspaper of general circulation in TAYLOR County as required by the Florida Election Code.

SECTION 9. SEVERABILITY

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

SECTION 10. EFFECTIVE DATE

This Ordinance shall take effect immediately upon adoption. The Surtax authorized by the School Board's resolution shall take effect on January 1, 2027 only if approved by a majority of the electors of TAYLOR County voting in the referendum election.

PASSED AND ADOPTED by the Board of County Commissioners of TAYLOR County, Florida, this ___ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS OF TAYLOR COUNTY, FLORIDA

Jamie English, Chair

ATTEST:

Gary Knowles
Clerk Of Taylor County