

SALES SURTAX LANGUAGE & RESOLUTION

BALLOT TITLE:

MARTIN COUNTY SCHOOL DISTRICT

HALF-CENT PER DOLLAR SALES SURTAX LEVY FOR CRITICAL CAPITAL NEEDS

BALLOT LANGUAGE:

Shall a half-cent per dollar school sales surtax for critical capital needs be levied for a seven-year period beginning January 1, 2019, to provide security upgrades and enhancements at all schools, replace Jensen Beach Elementary and Palm City Elementary, and repair or renovate district-owned school buildings; with annual reporting to the county's citizens to ensure fiscal stewardship?

_____ For the half-cent tax

_____ Against the half-cent tax

**THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA
RESOLUTION 2018-02(b)**

**A REVISED RESOLUTION OF THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA,
DIRECTING A REFERENDUM TO BE HELD ON NOVEMBER 6, 2018, PURSUANT TO
SECTION 212.055, FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE
DULY QUALIFIED ELECTORS OF MARTIN COUNTY, FLORIDA, A QUESTION REGARDING
THE LEVY OF A HALF-CENT PER DOLLAR SCHOOL SALES SURTAX FOR CRITICAL CAPITAL
NEEDS**

WHEREAS, the Florida Legislature reduced the maximum fixed capital outlay millage from 2.0 mills to 1.75 mills in 2008, with a further reduction to the current 1.5 mills amount in 2009; and,

WHEREAS, the Martin County School District suffered a loss of \$91,676,207 for capital funding due to the fixed capital outlay millage reduction in 2008 and 2009 to 2018; and,

WHEREAS, the Martin County School District has identified \$98 million in critical capital needs including a growing backlog of deferred facilities maintenance, security improvements, an aging information Technology infrastructure, necessary fleet and maintenance equipment, and overdue replacement of schools and facilities; and,

WHEREAS, the Martin County School District has paramount security enhancements and improvements at all schools to comply with best, recommended practices for school facility safety; and,

WHEREAS, Palm City Elementary was built in 1958 and is past the point where constant, ongoing repairs can effectively overcome the age of the buildings; and,

WHEREAS, Jensen Beach Elementary was built in 1970 with open walkways that have been enclosed and the school has weathered hurricane and storm conditions that have impacted building components including windows; and,

WHEREAS, both Palm City Elementary and Jensen Beach Elementary have functional obsolescence issues with design and layout for current safety and security standards; and,

WHEREAS, the average age of the Martin County School District's schools (weighted by permanent student stations) is over 20 years; and,

WHEREAS, the Martin County School District needs sufficient capital funds to maintain and improve its high quality schools; and,

WHEREAS, the current capital funds generated from the Legislature allowed maximum fixed capital outlay millage of 1.5 mills is insufficient to repair or renovate existing district-owned school buildings; and,

WHEREAS, in the absence of additional capital revenue generated by a levy of a half-cent per dollar school sales surtax, the Martin County School District will face a shortfall that will result in an unsafe and unhealthy learning environment for the students of Martin County; and,

WHEREAS, the Martin County School Board desires to limit the financial impact of its capital outlay projects on local property owners by minimizing the use of ad valorem taxes to pay the cost of such improvements; and,

WHEREAS, the sales surtax levied by this Resolution shall be collected, administered, and paid to the Martin County School Board by the Department of Revenue pursuant to the terms of Section 212.054(4)(a), Florida Statutes, or as otherwise provided by law; and,

WHEREAS, the proceeds of the levy and the collection of the sales surtax and any interest accrued thereto shall be expended by the School Board for fixed capital expenditures or fixed capital costs associated with the renovation of construction of school facilities, and campuses, for security, technology, and other school purposes, which have a useful life expectancy of five (5) or more years, and any land improvement, design and engineering costs related thereto, and for the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and,

WHEREAS, none of the proceeds of the School Sales Surtax, or any interest earned thereon, will be used for operational expenses of the District; and,

WHEREAS, Section 212.055(6), Florida Statutes, authorizes the Martin County School Board to levy a discretionary sales surtax not to exceed one-half cent per dollar on all taxable transactions subject to approval by a majority vote of the electors of Martin County; and,

WHEREAS, a levy of a half-cent per dollar school sales surtax is projected to generate approximately \$112 million through the seven year period ending on December 30, 2025; and,

WHEREAS, the School Board has determined that it is in best interests of the students of Martin County to submit to the voters the question of a levy of a half-cent per dollar school sales surtax for critical capital needs for a seven year period beginning January 1, 2019, to provide security upgrades and enhancements at all schools, replace Jensen Beach Elementary and Palm City Elementary, and repair and renovate district-owned school buildings; with annual reporting to the county's citizens to ensure fiscal stewardship.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Martin County, Florida, in a public meeting duly called and assembled this 4th day of September 2018:

1. That pursuant to Section 212.055, Florida Statutes, the Board of County Commissioners of Martin County, Florida is directed to call an election to be held on November 6, 2018 for the qualified electors of the Martin County to vote on a half-cent per dollar school sales surtax for critical capital needs.
2. That the half-cent per dollar school sales surtax shall be revised to begin on January 1, 2019, and shall expire on December 31, 2025.
3. That the School Board of Martin County confirms and pledges that the revenues generated by the half-cent per dollar school sales surtax for critical capital needs shall be used to provide security upgrades and enhancements at all schools, replace Jensen Beach Elementary and Palm City Elementary, and repair and renovate district-owned school buildings, as described in School Board Resolution 18-02(b).

4. That the sales surtax referendum and the ballot title shall read:

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BALLOT LANGUAGE:

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☐ For the half-cent tax

☐ Against the half-cent tax

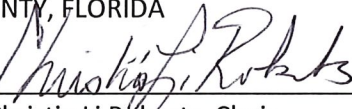
5. That provides when the sale surtax for the Martin County School District is approved, the Martin County School District shall prepare an Annual Financial Report of expenditures of the revenues generated by the half-cent per dollar school sales surtax which shall be presented at a regular School Board meeting, posted on the District website, and published in the newspaper for review and comment by the citizens of Martin County to ensure fiscal stewardship of the funds.

REVISED, PASSED AND DULY ADOPTED this 4th day of September, 2018.

ATTEST:


Laurie J. Gaylord, Superintendent and ex officio secretary to the School Board

THE SCHOOL BOARD OF MARTIN
COUNTY, FLORIDA

By: 
Christia Li Roberts, Chair

Filed with the Clerk of the School Board
this 4th day of September, 2018.

(BOARD SEAL)


Clerk