RESOLUTION NO. 2025-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, CALLING FOR A SCHOOL BOARD OF POLK COUNTY, FLORIDA REFERENDUM ON NOVEMBER 3, 2026, GENERAL ELECTION BALLOT ON THE SCHOOL BOARD OF POLK COUNTY, FLORIDA AUTHORIZATION TO IMPOSE AN ADDITIONAL 1.0 MILL AD VALOREM TAX ANNUALLY ON TAXABLE PROPERTY IN POLK COUNTY FOR SCHOOL OPERATING PURPOSES, BEGINNING JULY 1, 2027, AND ENDING JUNE 30, 2031; PROVIDING FOR SEVERABILITY; PROVIDING EFFECTIVE DATES.

WHEREAS, The School Board of Polk County, Florida ("School Board") adopted Resolution No. 2025/2026-06 ("School Board Referendum Resolution") conditionally imposing an additional 1.0 mill ad valorem tax annually ("School Board Millage Tax") on taxable property in Polk County for school operating purposes, beginning July 1, 2027, and ending June 30, 2031; and

WHEREAS, the School Board Referendum Resolution was adopted by the School Board as authorized by Sections 1011.71(9) and 1011.73, Florida Statutes (2024) ("School Board Millage Statute"); and

WHEREAS, the School Board Referendum Resolution is attached hereto as Attachment "A" and by reference made part hereof; and

WHEREAS, the School Board Referendum Resolution directs the Polk County Board of County Commissioners ("County Commission") to place the referendum question stated therein on the general election ballot scheduled for November 3, 2026; and

WHEREAS, the Second District Court of Appeal of Florida in the case of Hillsborough County v. School Board of Hillsborough, 395 So3d 1116 (Fla. 2d DCA 2024), held a board of county commissioners duty to set a referendum directed by a school board

pursuant to the School Board Millage Statute is purely a ministerial task and the board of county commissioners must call for the referendum as directed by the school board; and

WHEREAS, the County Commission is acting solely as directed by the School Board where such directive power is granted by the School Board Millage Statute and acknowledges that the School Board is authorized to levy ad valorem taxes by the Florida Constitution pursuant to Art., VII, section 9. Local taxes; and

WHEREAS, the County Commission actions are ministerial pursuant to the School Board Millage Statute; and

WHEREAS, the County Commission has no authority to alter, change the date of the referendum, oppose or approve the resolution of the School Board directing for such referendum to be on the November 3, 2026, general election ballot.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

<u>SECTION 1.</u> RECITALS INCORPORATED. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. REFERENDUM.

(A) A referendum election is called and ordered to be held in conjunction with the general election on November 3, 2026, as directed by the School Board pursuant to the School Board Referendum Resolution.

- (B) The proposed levy of the School Board Millage Tax shall be presented to the Polk County electorate by placing the question on the ballot in substantially the form provided in the School Board Referendum Resolution.
- (C) Said election shall be held at the same time and same polling places established in Polk County for the general election to be held on said date, and all persons eligible to vote in the general election shall be eligible to vote in the referendum election.
- (D) Notice of the referendum, including its purpose and eligibility requirements for voting, shall be published by the School Board in accordance with applicable law.
- (E) Absentee ballots for said referendum election shall be prepared and made available as provided by law.
- (F) The election boards consisting of the clerks and inspectors appointed to serve for the general election in which the referendum is held, are hereby appointed to serve in the referendum election.
- (G) Upon conclusion of the election, the election canvassing board shall deliver the certificates of results, in the manner prescribed by law and appropriate rules and regulations, to the appropriate officials as designated in Section 101.5614, Florida Statutes.
- (H) The School Board shall provide applicable notices to state agencies as required by law.

SECTION 3. **SEVERABILITY.** It is declared to be the intent of the Board that if any section, subsection, sentence, clause or provision of this Resolution be held invalid by a court of competent jurisdiction, it shall in no way affect the validity of the remaining portions of this Resolution.

SECTION 4. **EFFECTIVE DATE.** This Resolution shall be effective upon adoption.

ADOPTED IN REGULAR SESSION DULY ASSEMBLED THIS 18th DAY OF NOVEMBER 2025.

ATTEST: STACY M. BUTTERFIELD, CLERK	BOARD OF COUNTY COMMISSIONERS POLK COUNTY, FLORIDA
By: Deputy Clerk	By:, Chair

ATTACHMENT "A"

RESOLUTION 2025/2026-06

RESOLUTION NO. 2025/2026-06

A RESOLUTION OF THE SCHOOL BOARD OF POLK COUNTY, FLORIDA, AUTHORIZING A REFERENDUM ON NOVEMBER 3, 2026, TO APPROVE AN ADDITIONAL MILLAGE LEVY FOR SCHOOL OPERATING PURPOSES; STATING THE INTENDED USES OF SUCH REVENUE; SETTING THE TERM OF THE LEVY; REQUESTING ACTION BY THE BOARD OF COUNTY COMMISSIONERS; AND PROVIDING FOR AN INDEPENDENT OVERSIGHT COMMITTEE.

WHEREAS, the School Board of Polk County, Florida (the "School Board"), is responsible for providing high-quality public education and supporting the operational needs of its students, teachers, and schools;

WHEREAS, pursuant to Article VII, Section 9(b) of the Florida Constitution and Sections 1011.71(9) and 1011.73, Florida Statutes (2024), the School Board is authorized to levy additional ad valorem millage for school operational purposes if approved by the voters at a general election;

WHEREAS, the School Board desires to submit to the electors of Polk County, Florida, a referendum authorizing the levy of an additional 1.0 mill ad valorem tax annually for a period of four years beginning July 1, 2027, and ending June 30, 2031;

WHEREAS, if approved by the voters, proceeds from this levy will be used to support school operational needs, with approximately 80% allocated to recruitment and retention of teachers and educational support staff with 20% allocated to support career and technical education (CTE), school safety, fine and performing arts, and early learning programs;

WHEREAS, as required by Section 1011.71(9), Florida Statutes, funds generated by this levy shall be shared proportionately with public charter schools based on unweighted full-time equivalent student enrollment, and used by charter schools in a manner consistent with the purposes approved by the voters;

WHEREAS, the School Board intends to establish an independent citizens' oversight committee to monitor and report on the expenditure of levy funds;

NOW, THEREFORE, BE IT RESOLVED by the School Board of Polk County, Florida, in a duly called and noticed public meeting:

1. Levy Authorization. Subject to voter approval, the School Board hereby conditionally imposes an additional 1.0 mill ad valorem tax annually on taxable property in Polk County for school operating purposes, beginning July 1, 2027, and ending June 30, 2031.

2. Ballot Language. The School Board adopts the following ballot title and summary for placement on the November 3, 2026, general election ballot:

Title: Millage for School Safety, Teachers, and Career Education
Ballot Summary: Shall the Polk County School District levy an additional 1.0 mill in ad valorem taxes annually from to fund school operations for teacher recruitment and retention and education support staff for career and technical education, school safety, arts, and early learning—with proceeds shared with charter schools as required by law and monitored by an independent citizens' oversight committee?

- 3. Direction to County. The School Board hereby requests and directs the Polk County Board of County Commissioners to place the above-stated referendum question on the general election ballot scheduled for November 3, 2026.
- 4. Notice of Election. The board attorney or designee is directed to coordinate with the Polk County Supervisor of Elections and ensure that the required notices of election are published in accordance with Section 100.342, Florida Statutes.
- 5. Oversight Committee. An independent citizens' oversight committee shall be established to monitor and publicly report on the expenditure of funds received from the additional millage levy.
- 6. Severability. If any portion of this resolution is held invalid, the remainder shall continue in full force and effect.
- 7. Effective Date. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 30 day of 5 th., 2025, by the School Board of Polk County, Florida.

THE SCHOOL BOARD OF POLK COUNTY FLORIDA

William Allen, Chair

Attestati/on