

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2026-0387

Introducer/Sponsor(s): Council President at the request of the Duval County School Board

Date of Introduction: May 12, 2026

Committee(s) of Reference: NCSPHS, R, F

Date of Analysis: May 11, 2026

Type of Action: Authorizes referendum

Bill Summary: This bill calls an election on November 3, 2026, to hold a referendum of the qualified electors residing in Duval County on the question of whether to continue the current one mill ad valorem tax to be used for school operational purposes for an additional four years beginning on July 1, 2027, and ending on June 30, 2031. The bill directs the Supervisor of Elections to place the referendum question on the ballot for the general election and to provide notice in accordance with Section 100.342, Florida Statutes. If a majority of votes cast favor continuation, the continuation of the millage shall take effect as provided in the School Board's Resolution; if not, continuation shall be defeated. Upon approval, the School Board shall, by separate action and consistent with law, implement and specify how the proceeds of the continued millage shall be used.

Background Information: Section 9, Article VII of the Florida Constitution authorizes Florida district school boards to levy ad valorem taxes of up to ten mills for all school purposes within the district. Section 1011.71(9), Florida Statutes, further authorizes school boards to levy additional millage for school operational purposes, including charter schools, upon approval of a majority of electors voting in a referendum. On May 5, 2026, the School Board of Duval County adopted a Resolution calling for a referendum on the question of continuing the current one mill ad valorem tax for school operational purposes for an additional four-year period, and the Resolution directs the City Council to call the election in accordance with Section 1011.73(2), Florida Statutes. The referendum question states that the proceeds, shared proportionately with charter schools, would be used for essential operating expenses, including compensating teachers, security, and support staff; preserving academic programs; and protecting arts, athletics, and student activities, with annual reporting to ensure proper fiscal stewardship.

Policy Impact Area: Public Schools; Referendum; Ad Valorem Taxation

Fiscal Impact: No cost to the City.

Analyst: Libby