

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA

SARASOTA COUNTY SCHOOL BOARD,
BRIAN JOSEPH DUNN, individually,
and LORI VERIER, individually,

Plaintiffs,

v.

Case No.

MIKE MORAN, in his official capacity as
SARASOTA COUNTY TAX COLLECTOR,

Defendant.

**VERIFIED COMPLAINT FOR INJUNCTIVE AND DECLARATORY RELIEF, AND
ALTERNATIVELY, FOR WRIT OF MANDAMUS**

Plaintiffs, SARASOTA COUNTY SCHOOL BOARD ("SCSB" or "School Board"), Brian Joseph Dunn ("Dunn"), individually, and Lori Verier ("Verier"), individually (collectively referred to herein as "Taxpayers"), by and through undersigned counsel, hereby file this Complaint for Injunctive and Declaratory Relief, and Alternatively, Writ of Mandamus, against Defendant, MIKE MORAN, in his official capacity as SARASOTA COUNTY TAX COLLECTOR ("Moran" or "Tax Collector"), and state in support hereof as follows:

PRELIMINARY STATEMENT

1. This is an action for injunctive relief, among other equitable relief, to enjoin the Sarasota County Tax Collector from diverting voter-approved school millage proceeds—constituting trust funds raised for the exclusive purpose of funding public education—by collecting, withholding, or retaining a commission for the span of the at-issue referendum periods.
2. Florida Statute 1011.73(1) gives citizens the ability to choose to tax themselves an additional voted millage or *ad volorem* tax for the exclusive use of schools in their own school district.
3. The first millage referendum to raise extra money for Sarasota County schools was

passed in Sarasota County in 2002, and the referendum has been approved at each election, in which it was presented, since such time.

4. Indeed, for more than two decades, the Sarasota County electorate has voted and approved an additional tax millage for the exclusive purpose of funding Sarasota County schools.

5. The Sarasota County electorate in a special election on March 8, 2022 voted to approve the discretionary operating millage (the “2022 Referendum”).

6. After a county wide campaign describing that the funds would be used exclusively for Sarasota County schools, the Sarasota County electorate approved the voted millage by 84.19% in favor of the measure.

7. The 2022 Referendum runs from July 1, 2022 through June 30, 2026 and according to the ballot language presented to each voter funds the following explicitly:

School operational purposes, including recruiting and retaining quality teachers; implementing and preserving educational programs; providing textbooks, technology, and other resources; and sharing funds with charter schools proportionate to student enrollment as required by law.

A true and correct copy of the 2022 Resolution, containing the aforementioned ballot language, which was presented to the Sarasota County Commissioners, voted, approved, and placed on the special ballot **is attached hereto as Exhibit “A”**.

8. Thereafter, to ensure continuity of funding, the Sarasota County electorate in the general election on November 5, 2024 again voted to approve the discretionary school operating millage (the “2026 Referendum”).

9. Notably, the Sarasota County electorate approved the voted millage by the widest margins in the state at 84.06% in favor of the measure.

10. The 2026 Referendum runs from July 1, 2026 through June 30, 2030 and according to the ballot language presented to the voters funds the following explicit purposes:

To retain and recruit quality teachers; provide workforce training; improve school safety and security; preserve the arts; upgrade technology and classroom resources; fund other education programs and school operational needs . . . and sharing funds with charter schools proportionate with student enrollment.

A true and correct copy of the 2024 Resolution, containing the aforementioned ballot language, which was presented to the Sarasota County Commissioners, voted, approved, and placed on the special ballot **is attached hereto as Exhibit “B”**.

11. Both the 2022 Resolution and the 2024 Resolution provided that but for the voted millage, the School Board, as well as local charter schools, would face revenue shortfalls and resulting significant budget cuts requiring the elimination of numerous academic programs and positions. *See* Exh. A and Exh. B.

12. Under long-established Florida law, when an enforced contribution is exacted from the people by the power of taxation for a specific public purpose, the fund so raised is a trust fund in the hands of its legal custodians and may not be diverted to any other purpose. *Oven v. Ausley*, 106 Fla. 455, 143 So. 588 (Fla. 1932).

13. Where taxes are explicitly voted and assessed for the benefit of a specific fund in accordance with the specific authorization of the legislature, those tax funds may be used for that precise purpose and for none other. Fla. Op. Atty. Gen. 1982-125; *City of Miami v. Gates*, 393 So. 2d 586, 588 (Fla. 3d DCA 1981).

14. The Florida Supreme Court has recognized that taxpayers and voters may maintain an action for injunctive relief to prevent the improper taking and diversion of tax revenues raised for public purposes. *Lewis v. Mosley*, 204 So. 2d 197 (Fla. 1967); *see also generally Krantzler v. Bd. of Cnty. Comm'rs of Dade Cnty.*, 354 So. 2d 126, 128 (Fla. 3d DCA 1978) (“It is too well settled to be seriously questioned that a taxpayer has the right to maintain a suit against officers who have squandered or dissipated public funds, or who have unlawfully disposed of . . . public funds.”); *City*

of *Hialeah v. Delgado*, 963 So. 2d 754 (Fla. 3d DCA 2007).

15. For twenty-three years, the Sarasota County School Board has not paid any commission to the Sarasota County Tax Collector on the voter-approved millage.

16. The School Board, the electorate, and the individual taxpayers of Sarasota County have relied upon this long-standing practice in establishing annual budgets, in passing referendum measures, and in casting their votes with the reasonable expectation that 100% of voter-approved funds would be directed to the educational purposes for which they were voted.

17. Further, each voted millage election was preceded by a campaign in which the voters were specifically told on numerous occasions that every penny of the voted millage would go to specifically enumerated purposes to improve Sarasota County schools.

18. Furthermore, this fact was supported by two decades of settled law and practice of every penny of the voted millage going to Sarasota County schools.

19. In July 2025, the newly elected Tax Collector unilaterally sought to upend this twenty-three-year practice, asserting, without justification and more than three years following the 2022 Referendum's passage, that he would collect a commission on the voted school millage, which would be paid by or deducted from the School Board's distributions.

20. This abrupt reversal of course threatens to divert trust funds that voters approved exclusively for classroom education, teacher compensation, school safety, and student programs.

21. Such sudden and unjustified change in course comes after the Tax Collector, despite repeated calls for budget decreases throughout Sarasota County, actually increased his budget for the 2026 fiscal year by roughly 34%, or over two million dollars.

22. Despite the Tax Collector's justification of the commission by stating that he must maintain statutory compliance, the governing statute does not *require* the taking of any commission whatsoever and he does so at his sole discretion.

23. The voters reasonably expected that the funds collected by the voter-approved millage would be paid in their entirety to the School Board and not to the Tax Collector.

24. The Tax Collector's proposed diversion of these trust funds to inflate his own budget by more than one-third violates the fundamental trust-fund principle that protects the taxpayers of Sarasota County.

25. The Tax Collector should not now be permitted to inflate his budget by more than one-third on the backs of the Sarasota County electorate and Sarasota County schools, especially where he as a County Commissioner had himself ratified the previous practice.

PARTIES, JURISDICTION, AND VENUE

26. This is an action in equity for relief in which the amount at issue exceeds \$50,000.00 exclusive of interest, attorneys' fees, or costs.

27. Plaintiff, Sarasota County School Board, is a political subdivision of the State of Florida and is located in Sarasota County, Florida. The School Board is the governing body of the Sarasota County School District and the entity entrusted with receiving and disbursing the voter-approved millage proceeds for the educational purposes for which they were raised.

28. Plaintiff, Brian Joseph Dunn, is a citizen, resident, voter, and taxpayer of Sarasota County, Florida, who owns real property within Sarasota County and pays *ad valorem taxes*, including the voter-approved school millages.

29. Dunn owns real property and resides at 5446 Bent Oak Dr., Sarasota, Florida 34232, for which he claims a homestead exemption thereon.

30. Dunn has paid the requisite *ad valorem taxes* on such real property at all material times.

31. Dunn is a registered voter in Sarasota County and has voted in favor of the at-issue School Millage Referendum at all material times.

32. Dunn relied upon the representations that every penny of the additional millage would be used for Sarasota County Schools in each 1 millage election.

33. Plaintiff, Lori Verier, is a citizen, resident, voter, and taxpayer of Sarasota County, Florida, who owns real property within Sarasota County and pays ad valorem taxes, including the voter-approved school millage.

34. Verier owns real property and resides at 5446 Bent Oak Dr., Sarasota, Florida 34232, for which she claims a homestead exemption thereon.

35. Verier has paid the requisite *ad valorem* taxes on such real property at all material times.

36. Verier is a registered voter in Sarasota County and has voted in favor of the at-issue School Millage Referendum at all material times.

37. Verier relied upon the representations that every penny of the additional millage would be used for Sarasota County Schools in each 1 millage election.

38. Taxpayers' standing is well-established under Florida law, which recognizes the right of individual voters/taxpayers to seek injunctive relief to prevent the improper diversion of public funds constituting trust funds. *See* Fla. Op. Atty. Gen. 1982-125; *Lewis v. Mosley*, 204 So.2d 197 (Fla. 1967); *Oven v. Ausley*, 106 Fla. 455, 143 So. 588 (Fla. 1932); *generally Krantzler v. Bd. of Cnty. Comm'rs of Dade Cnty.*, 354 So. 2d 126, 128 (Fla. 3d DCA 1978); *City of Hialeah v. Delgado*, 963 So. 2d 754 (Fla. 3d DCA 2007).

39. Defendant, MIKE MORAN, is sued in his official capacity as the Sarasota County Tax Collector ("Moran" or "Tax Collector"). The Tax Collector is a constitutional officer of the State of Florida established pursuant to Article VIII, Section 1(d), Florida Constitution, and is charged with the collection of *ad valorem* taxes pursuant to Section 192.001(4), Florida Statutes.

40. This Court has jurisdiction over this action pursuant to Article V, Section 5(b),

Florida Constitution, and Section 26.012, Florida Statutes.

41. Venue is proper in Sarasota County pursuant to Section 47.011, Florida Statutes, because the cause of action accrued in Sarasota County and the Defendant maintains his official office in Sarasota County.

GENERAL ALLEGATIONS

A. The Trust-Fund Nature of Voter-Approved School Millage Proceeds

42. Florida courts have held that where taxes are explicitly assessed by a city for the benefit of a specific fund in accordance with the specific authorization of the legislature, those tax funds must be used for that precise purpose and for none other; i.e. the “trust-fund principle.”

43. Trust funds may not be diverted to any other purpose until the purpose for which such funds were raised has been accomplished.

44. The Florida Supreme Court has recognized that individual taxpayers have standing to seek injunctive relief to prevent the improper use of school tax proceeds and that the constitutional purpose of giving taxpayers a voice in the amount of tax they shall pay for public school purposes must be protected.

45. Importantly, laws providing for taxation must be construed most strongly against the government and liberally in favor of the taxpayer.

B. The Voter-Approved School Millage

46. Pursuant to Article VII, Section 9(b), Florida Constitution, and Section 1011.71(9), Florida Statutes, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage, does not exceed the 10-mill limit established in the Florida Constitution.

47. The electors of Sarasota County have repeatedly approved referenda authorizing an additional *ad valorem* tax millage for the benefit of the School Board for operational purposes

including school safety and security, recruiting and retaining teachers and staff, student achievement, early literacy programs, career and technical education, and other essential educational functions.

48. The 2022 Referendum authorizing the voter-approved millage renewal was approved by the electorate of Sarasota County in March of 2022.

49. The 2026 Referendum authorizing the voter-approved millage renewal was approved by the electorate of Sarasota County in November of 2024.

50. The referenda were submitted to the voters pursuant to School Board resolution and placed on the ballot in accordance with Florida law.

51. The ballot language presented to voters described the purposes for which the millage would be used and established an independent citizen oversight committee to ensure proper use of funds.

52. At no point did the ballot language disclose that a portion of the voter-approved funds would be diverted to pay the Tax Collector's commission.

53. Additionally, for more than two decades, Sarasota voters relied upon the fact that 100% of the voted millage funds went toward Sarasota County schools as stated in the ballot language they approved.

54. The voters of Sarasota County approved the millage as a trust for the exclusive benefit of education, with the reasonable expectation and understanding that the full proceeds of their approved tax levy would fund classrooms, operations, teacher compensation, and educational programs—not the Tax Collector's ever-increasing overhead.

C. The Twenty-Three-Year Course of Dealing

55. For approximately twenty-three (23) years, the School Board has not paid any commission to the Tax Collector on the voter-approved millage.

56. Neither the County Commission, nor any prior Tax Collector, sought to disclose, carve out, or deduct a commission from the School Board's voter-approved millage distributions in ballot language or in contemporaneous public explanations throughout this entire period.

57. The School Board has never been charged, billed, or required to remit any commission on the voted millage during this entire period.

58. The School Board has relied upon this long-standing practice in establishing its annual budgets, allocating resources, hiring teachers and staff, and providing educational services to the students of Sarasota County.

59. The gross and unilateral divestment and misappropriation of funds by the Tax Collector has real and detrimental effects on the ability of the School Board to adequately provide for its students and to employ resident staff and educators.

60. Indeed, due to the Tax Collector's unauthorized taking of millage funds, the School Board has already had to limit employee health care benefits, roll back educational programs, and implement staff reductions—including teachers.

D. The Tax Collector's Unilateral Reversal and Threatened Diversion

61. On or about July 28, 2025, the newly elected Tax Collector issued correspondence to the School Board and the Sarasota County Administrator questioning the historical arrangement and asserting that commissions on the voted school millage should be paid by or deducted from the School Board. **A true and correct copy of the July 2025 Letter is attached hereto as Exhibit “C”.**

62. The Tax Collector claimed entitlement to a commission pursuant to Section 192.091, Florida Statutes, notwithstanding the statute's silence on voted school millage and the twenty-three-year course of dealing to the contrary.

63. On or about September 4, 2025, the Sarasota County Board of County

Commissioners notified the Tax Collector and the School Board that the County would discontinue paying the commission on "voted" School Board millages, to the extent it ever did, beginning immediately.

64. The Tax Collector's first taking of a commission was during the November 12, 2025, distribution of the 2022 Referendum. **A true and correct copy of the commission calculation received from the Tax Collector's Office is attached hereto as Exhibit "D".**

65. During the November 12, 2025 distribution the Tax Collector retained \$260,515.08 for the purposes of his "commission." *See* Exh. D.

66. Thereafter, just four (4) days later, during the November 19, 2025 distribution, the Tax Collector retained an additional \$420,234.05 as his "commission." *See id.*

67. To date, up to and through March 12, 2026, the Tax Collector has diverted \$2,055,798.65 in funds intended for the School Board as his own personal commission. *See id.*

68. Such commissions could reasonably increase at any time, at the sole discretion of the Tax Collector, and will continue in perpetuity, which will result in the infliction and accrual of millions and millions of dollars in harm to the School Board and the taxpayers of Sarasota County whose funds are being diverted from their voted purpose.

69. This sudden reversal, occurring post-referendum and post-budgeting, was announced at the eleventh hour after the School Board had already established its annual budget in reliance on the full voted millage proceeds and after the Sarasota County electorate voted on the millage.

70. The Tax Collector's proposed action constitutes an unlawful diversion of trust funds.

71. The voter-approved millage proceeds were raised by taxation for the specific purpose of funding public education. *See* Exhs A and B.

72. Under the trust-fund doctrine, the Tax Collector, as a custodian of these trust funds, is prohibited from diverting them to any purpose other than that for which they were raised for the entire span of the governing referendum period.

73. Despite the Tax Collector's assertion that he must "maintain[] compliance with statutory requirements," Section 192.091, Florida Statutes, is completely silent as to whom bears responsibility for tax commissions on voter-approved school millages and such assertions are false.

74. Indeed, the Tax Collector is not required to collect any commission at all and does so at his sole discretion.

75. Pursuant to Sections 1011.73 and 101.161, Florida Statutes, the time to object to a ballot measure—such as this—has long since passed. If the Tax Collector sought to siphon off funds intended for the School Board, the time to make his position known to the electorate was during the period prescribed by law.

E. Section 192.091 Does Not Authorize the Diversion

76. Section 192.091(2)(b), Florida Statutes, authorizes commissions "[o]n collections on behalf of each taxing district and special assessment district."

77. The School Board is neither a "taxing district" nor a "special assessment district" as those terms are used in Section 192.091(2)(b).

78. Section 192.001(4), Florida Statutes, defines "county tax collector" as "the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county." This definition clearly and expressly delineates between the school board and "special taxing districts," demonstrating the Legislature's recognition that school districts are not special taxing districts.

79. This constitutional and statutory distinction between school districts and special districts is reflected throughout Florida's statutory scheme. The School Board is a political

subdivision of the State of Florida and is not a special assessment district. Accordingly, the statutory scheme does not authorize a tax collector commission to be taken from voted *ad valorem* taxes levied by school boards.

80. Notably, Section 192.091(2)(b) is completely silent as to voted school millage. The statute expressly addresses nonvoted school millage and designates the County as payor, but contains no provision whatsoever regarding voter-approved school millage.

81. Under standard canons of statutory construction, where the Legislature includes language in one part and omits it in another, a court may infer a purposeful distinction. The Legislature's express assignment of nonvoted school millage commissions to the County, combined with the statute's silence regarding voted school millage, demonstrates a considered legislative choice not to authorize commissions on voted school millage.

82. Moreover, if there exist any ambiguities regarding such entitlement to a commission, it must be strictly construed against the government and liberally in favor of the taxpayer.

83. Moreover, to the extent any commission is permitted at all, the commissions for all district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district. *See* 192.091(4).

84. In no way is the Tax Collector entitled to just unilaterally retain a commission from the collected taxes.

85. Because no provision of the statute explicitly authorizes the Tax Collector to divert voter-approved school millage proceeds to pay himself a commission, or to do so without proper audit, the Tax Collector's actions constitute an unauthorized diversion of trust funds during the governing referendum period.

COUNT I — INJUNCTIVE RELIEF: PROHIBITION OF DIVERSION OF TRUST FUNDS AND RETURN OF IMPROPERLY DIVERTED FUNDS

86. Plaintiffs reallege and incorporate the allegations contained in paragraphs 1 through 85 above, as if fully set forth herein.

87. This is an action in equity for temporary and permanent injunctive relief.

88. Under the trust-fund doctrine, when an enforced contribution is exacted from the people by the power of taxation for a specific public purpose, the fund so raised is a trust fund in the hands of its legal custodians, and those custodians are charged with the duty to apply such funds to the purposes for which they are raised.

89. Those tax funds can be used for that precise purpose and for none other, and any use of the funds for purposes other than the specific authorized purpose is improper.

90. One who has a claim against such funds may maintain a suit to enjoin their disbursement for any purpose other than that for which they were raised.

91. The voter-approved school millage proceeds constitute trust funds raised by the taxation of the people of Sarasota County for the specific purpose of funding public education, including classroom education, teacher compensation, school safety, student programs, early literacy, and career and technical education.

92. The Tax Collector, as the constitutional officer charged with collecting these ad valorem taxes, is a custodian of these trust funds and is charged with the duty to apply them to the educational purposes for which they were raised.

93. Plaintiffs, have a substantial likelihood of success because the Tax Collector's proposed collection, withholding, or retention of a commission on the voter-approved school millage constitutes an unlawful diversion of trust funds from the specific public purpose for which they were raised to a purpose for which no tax was authorized—namely, the enlargement of the

Tax Collector's own budget.

94. No provision of Section 192.091, Florida Statutes, or any other Florida statute, explicitly authorizes the Tax Collector to take a commission from voter-approved school millage levied by a school district. The statute is silent as to voted school millage, and the School Board is not a "taxing district" or "special assessment district" within the meaning of Section 192.091(2)(b).

95. The Tax Collector is further explicitly prohibited from unilaterally retaining such commissions, to the extent they are authorized, without proper audit and oversight.

96. Laws providing for taxation must be construed most strongly against the government and liberally in favor of the taxpayer.

97. Thus, any ambiguities contained in Section 192.091, Florida Statutes, to the extent they exist, must be construed in favor of the taxpayer and against the Tax Collector.

98. Plaintiffs, including the School Board as the entity entrusted with receiving and disbursing the voter-approved millage proceeds for educational purposes, and Taxpayers as individual taxpayers whose tax dollars are being diverted from their voted purpose, have a clear legal right to the injunctive relief sought herein.

99. Plaintiffs will suffer irreparable harm absent injunctive relief. The diversion of voter-approved trust funds for the referendum period will deprive the School Board of resources already budgeted and allocated for educational purposes, resulting in the loss of educational programs, teacher positions, school safety measures, and student services that cannot be adequately compensated by monetary damages. The taxpayers of Sarasota County will be irreparably harmed by the diversion of their tax dollars from the exclusive educational purposes for which they voted.

100. There is no adequate remedy at law. The ongoing and continuing nature of the Tax Collector's proposed diversion of trust funds, and the irreparable harm to the School Board's educational mission and to the taxpayers' and voters' constitutional expectations, require equitable

relief.

101. The balance of equities and the public interest weigh overwhelmingly in favor of injunctive relief. The voters of Sarasota County approved the millage for education, not for the Tax Collector's overhead. Permitting the improper and unlawful diversion of these trust funds would undermine the will of the electorate and the constitutional protections afforded to taxpayers and voters under Florida law.

WHEREFORE Plaintiffs, the Sarasota County School Board and Taxpayers, individually, respectfully request that this Court: (1) Enter a temporary injunction enjoining the Tax Collector from collecting, withholding, or retaining any commission on voter-approved school millage levied by the Sarasota County School Board during the pendency of this action; (2) Enter a permanent injunction enjoining the Tax Collector from collecting, withholding, or retaining any commission on the voter-approved school millage levied by the Sarasota County School Board for this referendum period; (3) Enter a permanent injunction requiring the Tax Collector to remit 100% of all voter-approved school millage proceeds to the Sarasota County School Board without deduction of any commission; (4) Enter an order requiring the Tax Collector to return to the School Board any and all commissions already collected, withheld, or retained from voter-approved school millage proceeds, including any and all interest accrued thereon; (5) Order the Tax Collector to disgorge or retribute all wrongfully obtained amounts and any interest therefrom; (6) Order the imposition of a constructive trust over any funds, payments, or assets traceable to the wrongfully taken sums; (7) Award Plaintiff its costs and attorney's fees; and (8) Grant such other and further relief as the Court deems just and proper.

COUNT II—DECLARATORY JUDGMENT

102. Plaintiffs reallege and incorporate the allegations contained in paragraphs 1 through 85 above, as if fully set forth herein.

103. This is an action for declaratory judgment pursuant to Chapter 86, Florida Statutes.

104. The voter-approved school millage proceeds constitute trust funds raised by the taxation of the people of Sarasota County for the specific purpose of funding public education, including classroom education, teacher compensation, school safety, student programs, early literacy, and career and technical education.

105. The Tax Collector, as the constitutional officer charged with collecting these ad valorem taxes, is a custodian of these trust funds and is charged with the duty to apply them to the educational purposes for which they were raised.

106. The Tax Collector is not authorized to divert the trust funds for the entire span of the at-issue referendum period.

107. The Tax Collector has wrongfully, and in violation of the rights of the Sarasota County electorate and the School Board, taken funds intended for the School Board for his own gain.

108. No provision of Section 192.091, Florida Statutes, or any other Florida statute, explicitly authorizes the Tax Collector to take a commission from voter-approved school millage levied by a school district. The statute is silent as to voted school millage, and the School Board is not a "taxing district" or "special assessment district" within the meaning of Section 192.091(2)(b).

109. The Tax Collector is further explicitly prohibited from unilaterally retaining such commissions, to the extent they are authorized, without proper audit and oversight.

110. Laws providing for taxation must be construed most strongly against the government and liberally in favor of the taxpayer.

111. Thus, any ambiguities contained in Section 192.091, Florida Statutes, to the extent they exist, must be construed in favor of the taxpayer and against the Tax Collector.

112. There is a bona fide, actual, present, and practical need for a declaration that the

Tax Collector is prohibited from collecting, withholding, or retaining a commission on the voter-approved school millage for the current referendum period.

113. This declaration deals with a present and ascertained set of facts.

114. There are competing claims regarding the validity of the taking of a commission from the Sarasota County School Board on the voter-approved millage. These claims are, therefore, adverse to one another.

115. All persons with an actual, present, adverse, and antagonistic interest in the subject matter are before the Court.

116. This Declaration does not amount to mere legal advice.

WHEREFORE Plaintiffs, the Sarasota County School Board and Taxpayers, individually, respectfully request that this Court: (1) Enter a declaratory judgment that the Tax Collector is prohibited from collecting, withholding, or retaining a commission on the voter-approved school millage for the current referendum period; (2) Enter a declaratory judgment that any change in the historical practice must be applied prospectively only, and only after proper disclosure to voters in future referendum measures; (3) Order the Tax Collector to disgorge or retribute all wrongfully obtained amounts and any interest therefrom; (4) Order the imposition of a constructive trust over any funds, payments, or assets traceable to the wrongfully taken sums; (5) Award Plaintiff its costs and attorney's fees; and (6) Grant such other and further relief as the Court deems just and proper.

COUNT III— WRIT OF MANDAMUS

117. Plaintiffs reallege and incorporate the allegations contained in paragraphs 1 through 85 above, as if fully set forth herein.

118. This count is pled in the alternative.

119. This is an action for writ of mandamus.

120. The voter-approved school millage proceeds constitute trust funds raised by the taxation of the people of Sarasota County for the specific public purpose of funding public education, including classroom education, teacher compensation, school safety, student programs, early literacy, and career and technical education.

121. The Tax Collector, as the constitutional officer charged with collecting these *ad valorem* taxes, is a custodian of these trust funds and is charged with the duty to apply them to the educational purposes for which they were raised.

122. The Tax Collector alleges he is entitled to a commission on the collection of the trust funds pursuant to Florida Statutes section 192.091(2)(b), because the School District is a purported “Taxing District.”

123. Section 192.091(4), Florida Statutes, establishes a clear legal right that the commissions for collecting all “district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district.”

124. Accordingly, to the extent any commission is authorized, the Tax Collector is obligated, pursuant to Florida law, to first disburse such sums and then audit the governing board or commission having charge of the financial obligations of such district; i.e. the School Board.

125. The Tax Collector has instead merely retained such sums for his own benefit without complying with the governing statutory authority.

126. Such acts are not subject to the exercise of discretion as the process is outlined by law.

127. Plaintiffs seek a writ of mandamus that the Tax Collector is not permitted to retain such monies without first abiding by the proper disbursement and auditing processes.

128. No adequate remedy exists at law.

WHEREFORE Plaintiffs, the Sarasota County School Board and Taxpayers, individually, respectfully request that this Court enter a writ of mandamus and order that: (1) Tax Collector is

obligated to comply with Florida Statutes section 192.091(4) disbursement and auditing procedures;
(2) the Tax Collector must cease his retention of such monies and revert all unlawfully retained monies; and (3) such other relief the Court deems just and proper.

Respectfully submitted,

Dated: April 24, 2026

SHUMAKER, LOOP & KENDRICK, LLP
Post Office Box 49948
Sarasota, FL 34230
(941) 366-6660; (941) 366-3999 Facsimile
ddeleo@shumaker.com
rpeters@shumaker.com
mpack@shumaker.com
smcclellan@shumaker.com
Attorneys for Plaintiff

By: /s/ Daniel J. DeLeo

Daniel J. DeLeo
Florida Bar No.
Raven K. Peters
Florida Bar No. 1039116

VERIFICATION

Under penalties of perjury, I declare that I have read the foregoing Verified Complaint and that the facts stated in it are true and correct to the best of my knowledge and belief.

Sarasota County School Board

Terrence Connor

By: Terrence Connor

As its: Superintendent

Dated: 4-24-2026
Time: 1:30 a.m./p.m.

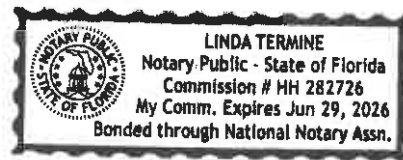
STATE OF FLORIDA
COUNTY OF SARASOTA

BEFORE ME, the undersigned authority, personally appeared Terrence Connor, as for Sarasota County School Board, who is personally known to me, who being duly sworn, acknowledged on the 24 day of April, 2026, that he executed the foregoing instrument for the purpose expressed therein.

Linda Termine
NOTARY PUBLIC

PRINT NAME: Linda Termine

My commission expires



VERIFICATION

Under penalties of perjury, I declare that I have read the foregoing Verified Complaint and the facts stated in Paragraph Nos. 33-37 are true and correct, and the remainder of Verified Complaint is true and correct to the best of my knowledge and belief.

Lori Verier
By: Lori Verier

Dated: 4/24/26
Time: 1:00 pm a.m./p.m.

STATE OF FLORIDA
COUNTY OF SARASOTA

BEFORE ME, the undersigned authority, personally appeared Lori Verier, who is personally known to me, who being duly sworn, acknowledged on the 24 day of April, 2026, that he executed the foregoing instrument for the purpose expressed therein.

[Signature]
NOTARY PUBLIC

PRINT NAME: _____

My commission expires



VERIFICATION

Under penalties of perjury, I declare that I have read the foregoing Verified Complaint and the facts stated in Paragraph Nos. 28-32 are true and correct, and the remainder of the Paragraphs in the Verified Complaint are true and correct to the best of my knowledge and belief.



By: Brian Joseph Dunn

Dated: 4/24/26
Time: 1:04pm a.m./p.m.

STATE OF FLORIDA
COUNTY OF SARASOTA

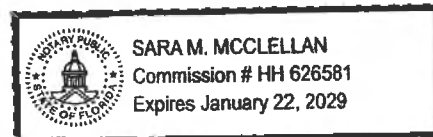
BEFORE ME, the undersigned authority, personally appeared Brian Joseph Dunn, who is personally known to me, who being duly sworn, acknowledged on the 24 day of April, 2026, that he executed the foregoing instrument for the purpose expressed therein.



NOTARY PUBLIC

PRINT NAME: _____

My commission expires



RESOLUTION

A RESOLUTION DIRECTING THE SARASOTA COUNTY COMMISSIONERS TO HOLD A MEASURE ON THE BALLOT FOR THE MARCH 8, 2022 SPECIAL ELECTION FOR THE ELECTORS WITHIN THE SCHOOL DISTRICT TO VOTE ON THE APPROVAL OF THE RENEWAL OF THE EXISTING ONE MILL AD VALOREM TAX FOR FOUR YEARS PURSUANT TO SECTION 1011.73(2), FLORIDA STATUTES (2019)

WHEREAS, in March 2002, March 2006, March 2010, March 2014, and March 2018 the voters of Sarasota County approved a millage referendum permitting the School Board of Sarasota County, Florida (the "School Board") to levy an additional one mill of ad valorem taxes for the operating expenses of the School District; and

WHEREAS, the School Board has used the additional revenue generated by the increased millage to maintain and expand its academic programs including remediation programs, to hire additional instructional personnel including teachers, school support staff, and certified school counselors, and to fund costs associated with a longer school day; and

WHEREAS, since the last referendum, the Florida Legislature in Florida Statute 1011.71(9) has authorized the proportionate allocation of referendum funds to sponsored charter school for proscribed use for school operational purposes based on the school district's total unweighted full-time equivalent student enrollment; and

WHEREAS, the state funding formula only allows for an average Florida public school education; and

WHEREAS, in the absence of the additional operating revenue generated by the additional voted one mill, the School Board would face a revenue shortfall and charter schools could face similar revenue shortfalls that would result in significant budget cuts requiring the elimination of numerous academic programs and positions; and

WHEREAS, the School Board and charter schools must maintain sufficient revenues to maintain its high quality schools.

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA, IN REGULAR SESSION DULY ASSEMBLED THIS __ DAY OF _____, 2021, THAT THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, IS HEREBY DIRECTED TO CALL A SPECIAL ELECTION ON MARCH 8, 2022, AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT MAY VOTE ON THE APPROVAL OF THE EXISTING ONE MILL AD VALOREM TAX FOR FOUR YEARS AS AUTHORIZED UNDER SECTION 1011.71(9), FLORIDA STATUTES (2019), AND THE SUBSTANCE OF THE MEASURE AND THE BALLOT TITLE SHALL BE AS FOLLOWS:

EXHIBIT "A"

BALLOT TITLE: SARASOTA COUNTY SCHOOL DISTRICT AD VALOREM MILLAGE ELECTION

BALLOT QUESTION: Shall the Sarasota County School District continue the 1 mill per year ad valorem millage beginning July 1, 2022 and ending June 30, 2026 for school operational purposes, including recruiting and retaining quality teachers; implementing and preserving educational programs; providing textbooks, technology, and other resources; and sharing funds with charter schools proportionate to student enrollment as required by law, with expenditure oversight by an independent citizen’s financial oversight committee?

_____ YES, for continuation

_____ NO, against continuation

PASSED AND DULY ADOPTED this _____ day of _____, 2021.

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

By: _____
Shirley Brown, Chairman

Attest: _____
Brennan Asplen, Superintendent

**SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
RESOLUTION 2024-01**

A RESOLUTION DIRECTING THE SARASOTA COUNTY COMMISSIONERS TO CALL A REFERENDUM TO BE HELD AT THE UPCOMING NOVEMBER 5, 2024 GENERAL ELECTION FOR THE ELECTORS WITHIN THE SCHOOL DISTRICT TO VOTE ON THE APPROVAL OF THE CONTINUATION OF THE EXISTING ONE MILL AD VALOREM TAX FOR FOUR YEARS PURSUANT TO ARTICLE VII, SECTION 9 OF THE FLORIDA CONSTITUTION AND SECTIONS 101.161, 1011.71(9), AND 1011.73, FLORIDA STATUTES

WHEREAS, in March 2002, March 2006, March 2010, March 2014, March 2018, and March 2022 the voters of Sarasota County approved a millage referendum permitting the School Board of Sarasota County, Florida (the "School Board") to levy an additional one mill of ad valorem taxes to be used for school operating purposes of the Sarasota County School District; and

WHEREAS, the School Board has used the additional revenue generated by the increased millage to maintain and expand its school operations, including by recruiting and retaining quality teachers; implementing and preserving educational programs; and providing textbooks, technology, and other resources to the Sarasota County School District; and

WHEREAS, the Florida Legislature in Florida Statute 1011.71(9) has authorized the proportionate allocation of referendum funds to sponsored charter schools for proscribed use for school operational purposes based on the school district's total unweighted full-time equivalent student enrollment; and

WHEREAS, in the absence of the continuation of additional operating revenue generated by the additional voted one mill, the School Board would face a revenue shortfall and charter schools could face similar revenue shortfalls that would result in significant budget cuts requiring the elimination of numerous academic programs and positions; and

WHEREAS, the School Board and charter schools must maintain sufficient revenues to maintain their high quality schools.

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA, IN A REGULAR SCHOOL BOARD MEETING DULY ASSEMBLED THIS 20TH DAY OF FEBRUARY, 2024, THAT THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, IS HEREBY DIRECTED TO CALL FOR A REFERENDUM TO BE HELD AT THE UPCOMING NOVEMBER 5, 2024 GENERAL ELECTION, AT WHICH THE ELECTORS WITHIN THE SCHOOL DISTRICT MAY VOTE ON THE APPROVAL OF THE CONTINUATION OF THE EXISTING ONE MILL AD VALOREM TAX FOR FOUR YEARS AS AUTHORIZED UNDER SECTION 1011.71(9) AND 1011.73, FLORIDA STATUTES. IN CONFORMANCE WITH ARTICLE VII, SECTION 9 OF THE FLORIDA CONSTITUTION AND SECTIONS 101.161,

1011.71(9), AND 1011.73, FLORIDA STATUTES, THE SUBSTANCE OF THE MEASURE AND THE BALLOT TITLE SHALL BE AS FOLLOWS:

BALLOT TITLE: CONTINUES FUNDING FOR TEACHERS, WORKFORCE TRAINING, STUDENT ACHIEVEMENT THROUGH RENEWAL OF AD VALOREM MILLAGE REFERENDUM

BALLOT SUMMARY: Shall the Sarasota County School District continue the 1 mill per year ad valorem millage to retain and recruit quality teachers; provide workforce training; improve school safety and security; preserve the arts; upgrade technology and classroom resources; fund other education programs and school operational needs; beginning July 1, 2026 and ending June 30, 2030; and sharing funds with charter schools proportionate with student enrollment, with oversight of all funds by an independent committee of citizens?

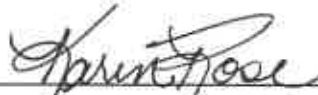
_____ YES, for continuation

_____ NO, against continuation

PASSED AND DULY ADOPTED this 20th day of February, 2024.

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

By:



Karen Rose, Chairperson

Attest:



Terry Connor, Superintendent

Monday, July 28th, 2025

Dr. Terry Connor, Superintendent, Sarasota County School District
Jonathan Lewis, Sarasota County Administrator

**Subject: Clarification on Responsibility for Payment of Millage Collection Fees
Related to School Board Voter-Approved Levy**

Dear Dr. Connor and Administrator Lewis,

As you may know, I recently assumed the position of Sarasota County Tax Collector, and I am working diligently to review and resolve a number of long-standing operational and financial questions that have surfaced during this transition. One such issue involves the fees associated with the collection of the School Board's voter-approved millage.

Under *Florida Statutes*, the Tax Collector's office is to retain a commission for the collection of ad valorem taxes, which commissions fund the operating expenses of the Tax Collector's office. Commissions are generally to be paid by the taxing authority, which in this case is the School Board. As an exception to this general rule, §192.091(2), Fla. Stat requires the Board of County Commissioners to pay the Tax Collector's commission on "the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation." However, §192.091(2), does not require the Board of County Commissioners to pay the commission on the voter-approved school millage.

Despite the default statutory requirements for the voter-approved school millage, in reviewing the history of this situation in Sarasota County, it appears that the Board of County Commissioners began paying the voter-approved commission on behalf of the School Board approximately twenty-three (23) years ago (and pursuant to §218.36, Fla. Stat., the corresponding prorated return of any excess money from this commission is returned to the Board of County Commissioners). The reasons for this arrangement remain unclear to me and the current employees of my office, and there is no indication that this departure from the statutory process was ever formally approved, ratified, revised, or corrected in subsequent years.

Given the nature of this financial responsibility and the importance of maintaining compliance with statutory requirements, I am requesting your assistance in determining

which entity is properly responsible for the commission on the voter-approved school millage going forward. **For reference, it appears that last year's fees were \$589,556.**

Voted 1 Mill Collections	\$103,962,920
2% Commission	\$2,079,258
Excess Fees Returned to BCC	\$1,489,702
Net Commission	\$589,556

I would greatly appreciate it if you could connect and come to a conclusive understanding regarding this matter, and then formally advise my office on how to proceed. My goal is simply to ensure that we are handling this appropriately, transparently, and in alignment with both the law and the expectations of all stakeholders.

Thank you for your time and cooperation. I am happy to support or facilitate this discussion in any way that would be helpful.

Regards,
SARASOTA COUNTY TAX COLLECTOR'S OFFICE

A handwritten signature in black ink, appearing to read 'Mike Moran', with a long horizontal flourish extending to the right.

Mike Moran
Sarasota County Tax Collector

Distribution Number	Settlement Date	Taxes Collected	Less Commissions	Interest	Less Postage	Amount Distributed
25-01	11/12/2025	\$12,944,554.13	(\$260,515.08)	\$0.00	\$0.00	\$12,684,039.05
25-02	11/19/2025	\$21,011,702.28	(\$420,234.05)	\$0.00	\$0.00	\$20,591,468.23
25-03	11/25/2025	\$39,812,836.94	(\$796,256.74)	\$0.00	\$0.00	\$39,016,580.20
25-04	12/10/2025	\$156,181,272.11	(\$3,123,625.44)	\$0.00	\$0.00	\$153,057,646.67
25-05	12/30/2025	\$71,371,732.65	\$2,744,699.68	\$10,692.31	\$0.00	\$74,127,124.64
25-06	01/15/2026	\$13,069,432.07	(\$80,490.55)	\$520,211.22	\$0.00	\$13,509,152.74
25-07	02/12/2026	\$11,466,278.61	(\$70,605.16)	\$0.00	(\$6,380.96)	\$11,389,292.49
25-08	03/12/2026	\$7,920,461.32	(\$48,771.31)	\$0.00	\$0.00	\$7,871,690.01
		\$333,778,270.11	(\$2,055,798.65)	\$530,903.53	(\$6,380.96)	\$332,246,994.03

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25-01

Period Ending

11/4/25

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on November 12, 2025

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS ACCOUNTS REC.	AMOUNT DISTRIBUTED
School Board State	11,350,601.48	NA	0.00	0.00	11,350,601.48
School Board Local	12,944,554.13	(260,515.08)	0.00	0.00	12,684,039.05
Total Distributed					24,034,640.53

* This total also includes delinquent taxes and adjustments, if applicable.

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25- 03

Period Ending

11/17/25

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on November 25, 2025

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS POSTAGE	AMOUNT DISTRIBUTED
School Board State	34,896,970.88	NA	0.00	0.00	34,896,970.88
School Board Local	39,812,836.94	(796,256.74)	0.00	0.00	39,016,580.20
Total Distributed					73,913,551.08

* This total also includes delinquent taxes and adjustments, if applicable.

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25- 05

Period Ending

12/15/25

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on December 30, 2025

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS POSTAGE	AMOUNT DISTRIBUTED
School Board State	62,560,309.39	NA	0.00	0.00	62,560,309.39
School Board Local	71,371,732.65	2,744,699.68	10,692.31	0.00	74,127,124.64
Total Distributed					136,687,434.03

* This total also includes delinquent taxes and adjustments, if applicable.

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25- 06

Period Ending

12/31/25

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on January 15, 2026

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS POSTAGE	AMOUNT DISTRIBUTED
School Board State	11,454,898.60	NA	484,220.30	0.00	11,939,118.90
School Board Local	13,069,432.07	(80,490.55)	520,211.22	0.00	13,509,206.13
Total Distributed					25,448,325.03

* This total also includes delinquent taxes and adjustments, if applicable.

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25- 07

Period Ending

1/31/26

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on February 12, 2026

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS POSTAGE	AMOUNT DISTRIBUTED
School Board State	10,056,119.62	NA	0.00	(5,593.16)	10,050,526.46
School Board Local	11,466,278.61	(70,605.16)	0.00	(6,380.96)	11,389,292.49
Total Distributed					21,439,818.95

* This total also includes delinquent taxes and adjustments, if applicable.

**MIKE MORAN
SARASOTA COUNTY TAX COLLECTOR**

RECEIPT OF DEPOSIT OF COUNTY FUNDS

Distribution # 25- 08

Period Ending

2/28/26

SCHOOL BOARD OF SARASOTA COUNTY

The following funds were transferred to your account with

Bank of America

Account Ending # 9500

on March 12, 2026

DISTRICT NAME	TAXES COLLECTED *	LESS COMMISSIONS	INTEREST	LESS POSTAGE	AMOUNT DISTRIBUTED
School Board State	6,953,882.14	NA	0.00	0.00	6,953,882.14
School Board Local	7,920,461.32	(48,771.31)	0.00	0.00	7,871,690.01
Total Distributed					14,825,572.15

* This total also includes delinquent taxes and adjustments, if applicable.