

By Representative Minton

1 A bill to be entitled
2 An act relating to local government; creating
3 s. 189.428, F.S.; establishing an oversight
4 review process for special districts and
5 providing requirements with respect thereto;
6 specifying who should carry out the review;
7 providing review criteria; providing for a
8 final report and providing requirements for a
9 plan for merger or dissolution of a district
10 under review; amending s. 125.01, F.S.;
11 revising provisions relating to county powers
12 with respect to special districts within which
13 municipal services and facilities are provided;
14 amending s. 125.901, F.S.; correcting a
15 reference; amending s. 165.041, F.S., relating
16 to incorporation and merger of municipalities,
17 to conform; amending s. 189.403, F.S.; defining
18 "public facilities" under the Uniform Special
19 District Accountability Act of 1989; amending
20 s. 189.4031, F.S.; removing provisions relating
21 to applicability to certain dependent special
22 districts; requiring independent special
23 district charters to contain certain
24 information; amending s. 189.4035, F.S.;
25 providing for preparation of the official list
26 of special districts by the Special District
27 Information Program and revising requirements
28 with respect thereto; revising requirements
29 relating to a district's authority to dispute
30 its status on the list and respond thereto;
31 amending s. 189.404, F.S.; deleting a

1 requirement that the law creating an
2 independent special district provide a method
3 for dissolving the district; specifying that
4 only the Legislature may create an independent
5 special district, except as otherwise
6 authorized by law; requiring a status statement
7 in a district charter; amending s. 189.4041,
8 F.S.; providing requirements for creation of
9 dependent special districts by county or
10 municipal ordinance; amending s. 189.4042,
11 F.S.; providing merger and dissolution
12 requirements for special districts; providing
13 for a petition requesting an election in
14 response to a proposal to involuntarily merge
15 or dissolve certain special districts;
16 repealing s. 189.4043, F.S., which provides
17 special district dissolution procedures;
18 amending s. 189.4044, F.S.; providing
19 procedures and requirements for declaration
20 that a district is inactive; amending s.
21 189.4045, F.S.; revising provisions relating to
22 financial allocations upon merger or
23 dissolution; amending s. 189.405, F.S.;
24 revising election procedures and requirements
25 for special districts; providing method of
26 qualifying and providing for fees; amending s.
27 189.4051, F.S.; revising the special
28 requirements and procedures for elections for
29 districts with governing boards elected on a
30 one-acre/one-vote basis; removing an exemption
31 for certain single-purpose water control

1 districts; amending s. 189.4085, F.S.; revising
2 requirements for issuance of bonds by a special
3 district when no referendum is required;
4 providing limitations on the power of districts
5 to issue general obligation bonds; amending s.
6 189.415, F.S.; revising requirements relating
7 to special districts' public facilities reports
8 and providing for annual notice of changes
9 thereto; amending s. 189.4155, F.S.; revising
10 requirements relating to consistency of special
11 district facilities with local government
12 comprehensive plans and providing that such
13 requirements do not apply to certain spoil
14 disposal sites; amending s. 189.416, F.S.;
15 revising the time for designation of a
16 registered office and agent; amending s.
17 189.417, F.S.; requiring publication of special
18 district meeting schedules; amending s.
19 189.419, F.S.; revising provisions relating to
20 assessment of fines against districts that fail
21 to file certain reports; amending s. 189.421,
22 F.S.; revising provisions relating to
23 initiation of enforcement proceedings against
24 such districts; amending s. 189.422, F.S.;
25 revising provisions which authorize department
26 action if a district is determined to be
27 inactive or if failure to file reports is
28 determined to be volitional; amending s.
29 189.425, F.S.; revising provisions relating to
30 rulemaking authority; creating s. 189.426,
31 F.S.; providing salary and benefits limitations

1 applicable to special district employees;
2 authorizing special districts to provide for
3 certain extra merit compensation for employees;
4 providing exceptions; amending s. 189.427,
5 F.S.; revising provisions relating to fees and
6 amounts thereof; revising provisions relating
7 to imposition of fines against districts that
8 fail to remit required fees; amending s.
9 197.3632, F.S.; revising dates for provision of
10 certain information, holding of public
11 hearings, and certification of rolls with
12 respect to the levy and collection of non-ad
13 valorem assessments and providing for
14 certification of rolls to the property
15 appraiser; amending ss. 200.065 and 200.069,
16 F.S.; providing for inclusion in the notice of
17 proposed property taxes of a notice of adopted
18 non-ad valorem assessments and providing
19 requirements with respect thereto; requiring
20 districts to submit a draft codified charter so
21 that their special acts may be codified by the
22 Legislature; providing effective dates.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Section 189.428, Florida Statutes, is
27 created to read:

28 189.428 Special districts; oversight review process.--

29 (1) The Legislature finds it to be in the public
30 interest to establish an oversight review process for special
31 districts wherein each special district in the state may be

1 reviewed by the appropriate level of government. The
2 Legislature further finds and determines that such law
3 fulfills an important state interest. It is the intent of the
4 Legislature that the oversight review process shall contribute
5 to informed decisionmaking. These decisions may involve the
6 continuing existence or dissolution of a district, the
7 appropriate future role and focus of a district, improvements
8 in the functioning or delivery of services by a district, and
9 the need for any transition, adjustment, or special
10 implementation periods or provisions. Any final
11 recommendations from the oversight review process that are
12 adopted and implemented by the appropriate level of government
13 shall not be implemented in a manner that would impair the
14 obligation of contracts.

15 (2) It is the intent of the Legislature that the
16 oversight review process be conducted in conjunction with
17 special district public facilities reporting and the local
18 government evaluation and appraisal report process described
19 in s. 189.415(2).

20 (3) The order in which special districts may be
21 subjected to oversight review shall be determined by the
22 reviewer and shall occur as follows:

23 (a) All dependent special districts may be reviewed by
24 the general purpose local government to which they are
25 dependent.

26 (b) All single-county independent special districts
27 located solely within an incorporated area may be reviewed by
28 a county or municipality in which they are located or the
29 government that created the district.

30 (c) All multicounty independent special districts may
31 be reviewed by the government that created the district. Any

1 general purpose local governments within the boundaries of a
2 multicounty district may prepare a preliminary review of a
3 multicounty special district for possible reference or
4 inclusion in the full review report.

5 (d) Upon request by the reviewer, any special district
6 within all or a portion of the same county as the special
7 district being reviewed may prepare a preliminary review of
8 the district for possible reference or inclusion in the full
9 oversight review report.

10 (4) All special districts, governmental entities, and
11 state agencies shall cooperate with the Legislature and with
12 any general purpose local government seeking information or
13 assistance with the oversight review process and with the
14 preparation of an oversight review report.

15 (5) Those conducting the oversight review process
16 shall, at a minimum, consider the listed criteria for
17 evaluating the special district, but may also consider any
18 additional factors relating to the district and its
19 performance. If any of the listed criteria do not apply to
20 the special district being reviewed, they need not be
21 considered. The criteria to be considered by the reviewer
22 include:

23 (a) The degree to which the service or services
24 offered by the special district are essential or contribute to
25 the well-being of the community.

26 (b) The extent of continuing need for the service or
27 services as provided by the special district.

28 (c) The extent of municipal annexation or
29 incorporation activity occurring or likely to occur within the
30 boundaries of the special district and its impact on the
31 delivery of services by the special district.

1 (d) Whether the absence of the service or services
2 performed by the district would endanger health, safety, or
3 welfare.

4 (e) Whether there is a less costly alternative method
5 of delivering the service or services that would adequately
6 protect the district residents or those that enjoy the
7 services provided by the district.

8 (f) Whether delivery of the service or services by an
9 entity other than the special district being reviewed could be
10 accomplished without jeopardizing the district's existing
11 contracts, bonds, or outstanding indebtedness.

12 (g) Whether the Auditor General has determined that
13 the special district is or may be in a state of financial
14 emergency or has been experiencing financial difficulty during
15 any of the last 3 fiscal years for which data are available.

16 (h) Whether the Auditor General failed to receive an
17 audit report and has made a determination that the special
18 district was required or may have been required to file an
19 audit report during any of the last 3 fiscal years for which
20 the data are available.

21 (i) Whether the district is inactive according to the
22 official list of special districts, and whether the district
23 is meeting and discharging its responsibilities as required by
24 its charter, as well as projected increases or decreases in
25 district activity.

26 (j) Whether the special district has failed to comply
27 with any of the reporting requirements in this chapter,
28 including preparation of the public facilities report.

29 (k) Whether the special district has designated a
30 registered office and agent as required by s. 189.416, and has
31

1 complied with all open public records and meeting
2 requirements.

3 (1) Whether an independent water control district has
4 fulfilled the objective for which it was created and its
5 continuance furthers the well-being of the community.

6 (6) Any special district may at any time provide the
7 Legislature and the level of general purpose local government
8 conducting the review or making decisions based upon the final
9 oversight review report with written responses to any
10 questions, concerns, preliminary reports, draft reports, or
11 final reports relating to the district.

12 (7) The final report of a reviewing government shall
13 be filed with the government that created the district and
14 shall serve as the basis for any modification to the district
15 charter or dissolution or merger of the district.

16 (8) If legislative dissolution or merger of a district
17 is proposed in the final report, the reviewing government
18 shall also propose a plan for the merger or dissolution, and
19 the plan shall address the following factors in evaluating the
20 proposed merger or dissolution:

21 (a) Whether, in light of independent fiscal analysis,
22 level-of-service implications, and other public policy
23 considerations, the proposed merger or dissolution is the best
24 alternative for delivering services and facilities to the
25 affected area.

26 (b) Whether the services and facilities to be provided
27 pursuant to the merger or dissolution will be compatible with
28 the capacity and uses of existing local services and
29 facilities.

30 (c) Whether the merger or dissolution is consistent
31 with applicable provisions of the state comprehensive plan,

1 the strategic regional policy plan, and the local government
2 comprehensive plans of the affected area.

3 (d) Whether the proposed merger adequately provides
4 for the assumption of all indebtedness.

5
6 The reviewing government shall consider the report in a public
7 hearing held within the jurisdiction of the district. If
8 adopted by the governing board of the reviewing government,
9 the request for legislative merger or dissolution of the
10 district may proceed. The adopted plan shall be filed as an
11 attachment to the economic impact statement regarding the
12 proposed special act or general act of local application
13 dissolving a district.

14 Section 2. Subsection (5) of section 125.01, Florida
15 Statutes, 1996 Supplement, is amended to read:

16 125.01 Powers and duties.--

17 (5)(a) To an extent not inconsistent with general or
18 special law, the governing body of a county shall have the
19 power to establish, and subsequently merge or abolish those
20 created hereunder, dependent special districts to include both
21 incorporated and unincorporated areas subject to the approval
22 of the governing body of the incorporated area affected,
23 within which may be provided municipal services and facilities
24 from funds derived from service charges, special assessments,
25 or taxes within such district only. Such ordinance may be
26 subsequently amended by the same procedure as the original
27 enactment.

28 (b) The governing body of such special district shall
29 be composed of county commissioners or, if the special
30 district otherwise meets the criteria for a dependent district
31 as defined in s. 189.403, the governing body ~~and~~ may include

1 elected officials of the governing body of an incorporated
2 area included in the boundaries of the special district, with
3 the basis of apportionment being set forth in the ordinance
4 creating the special district.

5 ~~(c) It is declared to be the intent of the Legislature~~
6 ~~that this subsection is the authorization for the levy by a~~
7 ~~special district of any millage designated in the ordinance~~
8 ~~creating such a special district or amendment thereto and~~
9 ~~approved by vote of the electors under the authority of the~~
10 ~~first sentence of s. 9(b), Art. VII of the State Constitution.~~
11 ~~It is the further intent of the Legislature that a special~~
12 ~~district created under this subsection include both~~
13 ~~unincorporated and incorporated areas of a county and that~~
14 ~~such special district may not be used to provide services in~~
15 ~~the unincorporated area only.~~

16 Section 3. Subsection (4) of section 125.901, Florida
17 Statutes, is amended to read:

18 125.901 Children's services; independent special
19 district; council; powers, duties, and functions.--

20 (4) Any district created pursuant to the provisions of
21 this section may be dissolved by a special act of the
22 Legislature, or the county governing body may by ordinance
23 dissolve the district subject to the approval of the
24 electorate. If any district is dissolved pursuant to the
25 provisions of this subsection, each county shall first
26 obligate itself to assume the debts, liabilities, contracts,
27 and outstanding obligations of the district within the total
28 millage available to the county governing body for all county
29 and municipal purposes as provided for under s. 9, Art. VII of
30 the State Constitution. Any district may also be dissolved

31

1 pursuant to the provisions of s. 189.4042 ~~189.4043~~ or s.
2 ~~189.4044~~.

3 Section 4. Section 165.041, Florida Statutes, 1996
4 Supplement, is amended to read:

5 165.041 Incorporation; merger.--

6 (1)(a) A charter for incorporation of a municipality,
7 except in case of a merger which is adopted as otherwise
8 provided in subsections (2) and, (3), ~~and (4)~~, shall be
9 adopted only by a special act of the Legislature upon
10 determination that the standards herein provided have been
11 met.

12 (b) To inform the Legislature on the feasibility of a
13 proposed incorporation of a municipality, a feasibility study
14 shall be completed and submitted to the Legislature in
15 conjunction with a proposed special act for the enactment of
16 the municipal charter. Such feasibility study shall contain
17 the following:

18 1. Data and analysis to support the conclusions that
19 incorporation is necessary and financially feasible, including
20 population projections and population density calculations,
21 and an explanation concerning methodologies used for such
22 analysis.

23 2. Evaluation of the alternatives available to the
24 area to address its policy concerns.

25 3. Evidence that the proposed municipality meets the
26 requirements for incorporation pursuant to s. 165.061.

27 (c) In counties that have adopted a municipal overlay
28 for municipal incorporation pursuant to s. 163.3217, such
29 information shall be submitted to the Legislature in
30 conjunction with any proposed municipal incorporation in the
31 county. This information should be used to evaluate the

1 feasibility of a proposed municipal incorporation in the
2 geographic area.

3 (2)(a) A charter for merger of two or more
4 municipalities and associated unincorporated areas may also be
5 adopted by passage of a concurrent ordinance by the governing
6 bodies of each municipality affected, approved by a vote of
7 the qualified voters in each area affected.

8 (b) The ordinance shall provide for:

- 9 1. The charter and its effective date.
10 2. The financial or other adjustments required.
11 3. A referendum for separate majorities by each unit
12 or area to be affected.

13 4. The date of election, which should be the next
14 regularly scheduled election or a special election held prior
15 to such election, if approved by a majority of the members of
16 the governing body of each governmental unit affected, but no
17 sooner than 30 days after passage of the ordinance.

18 (c) Notice of the election shall be published at least
19 once each week for 2 consecutive weeks immediately prior to
20 the election, in a newspaper of general circulation in the
21 area to be affected. Such notice shall give the time and
22 places for the election and a general description of the area
23 to be included in the municipality, which shall be in the form
24 of a map to show clearly the area to be covered by the
25 municipality.

26 ~~(3) The merger of one or more municipalities or~~
27 ~~counties with special districts, or of two or more special~~
28 ~~districts, may also be adopted by passage of a concurrent~~
29 ~~ordinance or, in the case of special districts, resolution by~~
30 ~~the governing bodies of each unit to be affected.~~

31

1 ~~(3)~~~~(4)~~(a) Initiation of procedures for municipal
2 incorporation by merger as described in subsection ~~subsections~~
3 (2) ~~and (3)~~ may be done either by adoption of a resolution by
4 the governing body of an area to be affected or by a petition
5 of 10 percent of the qualified voters in the area.

6 (b) If a petition has been filed with the clerks of
7 the governing bodies concerned, the governing bodies shall
8 immediately undertake a study of the feasibility of the
9 formation proposal and shall, within 6 months, either adopt an
10 ordinance under subsection (2) ~~or subsection (3)~~ or reject the
11 petition, specifically stating the facts upon which the
12 rejection is based.

13 (c) The purpose of this subsection is to provide broad
14 citizen involvement in both initiating and developing their
15 local government; therefore, establishment of appropriate
16 citizen advisory committees, as well as other mechanisms for
17 citizen involvement, by the governing bodies of the units
18 affected is specifically authorized and encouraged.

19 Section 5. Subsection (7) is added to section 189.403,
20 Florida Statutes, to read:

21 189.403 Definitions.--As used in this chapter, the
22 term:

23 (7) "Public facilities" means major capital
24 improvements, including, but not limited to, transportation
25 facilities, sanitary sewer facilities, solid waste facilities,
26 water management and control facilities, potable water
27 facilities, alternative water systems, educational facilities,
28 parks and recreational facilities, health systems and
29 facilities, and, except for spoil disposal by those ports
30 listed in s. 311.09(1), spoil disposal sites for maintenance
31 dredging in waters of the state.

1 Section 6. Section 189.4031, Florida Statutes, is
2 amended to read:

3 189.4031 Special districts; requirements; charter
4 requirements.--

5 (1) All special districts, regardless of the existence
6 of other, more specific provisions of applicable law, shall
7 comply with the creation, dissolution, and reporting
8 requirements set forth in this chapter. ~~For a dependent~~
9 ~~special district created by special act prior to October 1,~~
10 ~~1989, nothing herein is intended to confer new power upon the~~
11 ~~general-purpose local government, nor reduce the powers of the~~
12 ~~dependent special district, relating to budget development or~~
13 ~~approval in contradiction to the provisions of the special~~
14 ~~act.~~

15 (2) Notwithstanding any general law, special act, or
16 ordinance of a local government to the contrary, any
17 independent special district charter enacted after the
18 effective date of this section shall contain the information
19 required by s. 189.404(3).

20 Section 7. Section 189.4035, Florida Statutes, 1996
21 Supplement, is amended to read:

22 189.4035 Preparation of official list of special
23 districts.--

24 (1) The Special District Information Program
25 ~~Department of Community Affairs~~ shall compile the official
26 list of special districts. The official list of special
27 districts shall include all special districts in this state
28 and shall indicate the independent or dependent status of each
29 district. All special districts in the list shall be sorted
30 by county. The definitions in s. 189.403 shall be the
31 criteria for determination of the independent or dependent

1 status of each special district on the official list. The
2 status of community development districts shall be independent
3 on the official list of special districts.

4 ~~(2) The official list shall be produced by the~~
5 ~~department after the department has notified each special~~
6 ~~district that is currently reporting to the department, the~~
7 ~~Department of Banking and Finance pursuant to s. 218.32, or~~
8 ~~the Auditor General pursuant to s. 11.45. Upon notification,~~
9 ~~each special district shall submit, within 60 days, its~~
10 ~~determination of its status. The determination submitted by a~~
11 ~~special district shall be consistent with the status reported~~
12 ~~in the most recent local government audit of district~~
13 ~~activities submitted to the Auditor General pursuant to s.~~
14 ~~11.45.~~

15 (2)~~(3)~~ The Department of Banking and Finance shall
16 provide the department with a list of dependent special
17 districts reporting pursuant to s. 218.32 for inclusion on the
18 official list of special districts.

19 ~~(4) If a special district does not submit its status~~
20 ~~to the department within the required time period, then the~~
21 ~~department shall have the authority to determine the status of~~
22 ~~said district. After such determination of status is~~
23 ~~completed, the department shall render the determination to an~~
24 ~~agent of the special district.~~

25 (3)~~(5)~~ The official list of special districts shall be
26 distributed by the department on October 1 of each year to the
27 President of the Senate, the Speaker of the House of
28 Representatives, the Auditor General, the Department of
29 Revenue, the Department of Banking and Finance, the Department
30 of Management Services, the State Board of Administration,
31 counties, municipalities, county property appraisers, tax

1 collectors, and supervisors of elections and to all interested
2 parties who request the list.

3 ~~(4)(6)~~ Preparation of the official list of special
4 districts or the determination of status does not constitute
5 final agency action pursuant to chapter 120. If the status of
6 a special district on the official list is disputed
7 ~~inconsistent with the status submitted~~ by the district, the
8 district may, within 90 days after the first annual update of
9 the official list that occurs after the district is created or
10 added to the list, request the department to issue a
11 declaratory statement with regard to the district's status
12 ~~setting forth the requirements necessary to resolve the~~
13 ~~inconsistency.~~ If necessary, upon issuance of a declaratory
14 statement by the department which is not appealed pursuant to
15 chapter 120, the governing board of any special district
16 receiving such a declaratory statement ~~may~~ shall apply to the
17 entity which originally established the district for an
18 amendment to its charter correcting the specified defects in
19 its original charter. This amendment shall be for the sole
20 purpose of resolving inconsistencies between a district
21 charter and the status of a district as it appears on the
22 official list. ~~Such application shall occur as follows:~~

23 ~~(a) In the event a special district was created by a~~
24 ~~local general-purpose government or state agency and applies~~
25 ~~for an amendment to its charter to confirm its independence,~~
26 ~~said application shall be granted as a matter of right. If~~
27 ~~application by an independent district is not made within 6~~
28 ~~months of rendition of a declaratory statement, the district~~
29 ~~shall be deemed dependent and become a political subdivision~~
30 ~~of the governing body which originally established it by~~
31 ~~operation of law.~~

1 ~~(b) If the Legislature created a special district, the~~
2 ~~district shall request, by resolution, an amendment to its~~
3 ~~charter by the Legislature. Failure to apply to the~~
4 ~~Legislature for an amendment to its charter during the next~~
5 ~~regular legislative session following rendition of a~~
6 ~~declaratory statement or failure of the Legislature to pass a~~
7 ~~special act shall render the district dependent.~~

8 Section 8. Paragraph (c) of subsection (3) and
9 subsection (4) of section 189.404, Florida Statutes, are
10 amended, and subsection (5) is added to said section, to read:

11 189.404 Legislative intent for the creation of
12 independent special districts; special act prohibitions; model
13 elements and other requirements; general-purpose local
14 government/Governor and Cabinet creation authorizations.--

15 (3) MINIMUM REQUIREMENTS.--General laws or special
16 acts that create or authorize the creation of independent
17 special districts and are enacted after September 30, 1989,
18 must address and require the following in their charters:

19 (c) The methods for establishing ~~and dissolving~~ the
20 district.

21 (4) LOCAL GOVERNMENT/GOVERNOR AND CABINET CREATION
22 AUTHORIZATIONS.--Except as otherwise authorized for a
23 particular category of special district by general law, only
24 the Legislature may create independent special districts.

25 (a) A municipality may create an independent special
26 district which shall be established by ordinance in accordance
27 with s. 190.005, or as otherwise authorized in general law.

28 (b) A county may create an independent special
29 district which shall be adopted by a charter in accordance
30 with s. 125.901 or s. 154.331 or chapter 155, or which shall
31

1 be established by ordinance in accordance with s. 190.005, or
2 as otherwise authorized by general law.

3 (c) The Governor and Cabinet may create an independent
4 special district which shall be established by rule in
5 accordance with s. 190.005, ~~in accordance with s. 374.075,~~ or
6 as otherwise authorized in general law. The Governor and
7 Cabinet may also approve the establishment of a charter for
8 the creation of an independent special district which shall be
9 in accordance with s. 373.1962, or as otherwise authorized in
10 general law.

11 (d)1. Any combination of two or more counties may
12 create a regional special district which shall be established
13 in accordance with s. 950.001, or as otherwise authorized in
14 general law.

15 2. Any combination of two or more counties or
16 municipalities may create a regional special district which
17 shall be established in accordance with s. 373.1962, or as
18 otherwise authorized by general law.

19 3. Any combination of two or more counties,
20 municipalities, or other political subdivisions may create a
21 regional special district in accordance with s. 163.567, or as
22 otherwise authorized in general law.

23 (5) STATUS STATEMENT.--After October 1, 1997, the
24 charter of any newly created special district shall contain
25 and, as practical, the charter of a preexisting special
26 district shall be amended to contain, a reference to the
27 status of the special district as dependent or independent.
28 When necessary, the status statement shall be amended to
29 conform with the department's determination or declaratory
30 statement regarding the status of the district.

31

1 Section 9. Section 189.4041, Florida Statutes, is
2 amended to read:

3 189.4041 Dependent special districts ~~created after~~
4 ~~September 30, 1989.~~--

5 (1) A charter for the creation of a dependent special
6 district created after September 30, 1989, shall be adopted
7 only by ordinance of a county or municipal governing body
8 having jurisdiction over the area affected.

9 (2) A county is authorized to create dependent special
10 districts within the boundary lines of the county, subject to
11 the approval of the governing body of the incorporated area
12 affected.

13 (3) A municipality is authorized to create dependent
14 special districts within the boundary lines of the
15 municipality.

16 (4) Dependent special districts created by a county or
17 municipality shall be created by adoption of an ordinance that
18 includes:

19 (a) The purpose, powers, functions, and duties of the
20 district.

21 (b) The geographic boundary limitations of the
22 district.

23 (c) The authority of the district.

24 (d) An explanation of why the district is the best
25 alternative.

26 (e) The membership, organization, compensation, and
27 administrative duties of the governing board.

28 (f) The applicable financial disclosure, noticing, and
29 reporting requirements.

30 (g) The methods for financing the district.
31

1 (h) A declaration that the creation of the district is
2 consistent with the approved local government comprehensive
3 plans.

4 Section 10. Section 189.4042, Florida Statutes, is
5 amended to read:

6 189.4042 Merger and dissolution procedures.--

7 (1)(a) The merger or dissolution of dependent one or
8 more municipalities or counties with special districts, may be
9 effectuated by an ordinance of the general-purpose local
10 governmental entity wherein the geographical area of the
11 district or districts is located or the merger of two or more
12 special districts, may be adopted by passage of a concurrent
13 ordinance or, in the case of special districts, resolution by
14 the governing bodies of each unit to be affected. However, a
15 county may not dissolve a special district that is dependent
16 to a municipality or vice versa, or a dependent district
17 created by special act.

18 ~~(2)(a) Initiation of procedures for merger of special~~
19 ~~districts as described in subsection (1) may be done either by~~
20 ~~adoption of a resolution by the governing body of an area to~~
21 ~~be affected or by a petition of 10 percent of the qualified~~
22 ~~voters in the area.~~

23 ~~(b) If a petition has been filed with the governing~~
24 ~~bodies concerned, the governing bodies shall immediately~~
25 ~~undertake a study of the feasibility of the merger proposal~~
26 ~~and shall, within 6 months, either adopt a resolution under~~
27 ~~subsection (1) or reject the petition, specifically stating~~
28 ~~the facts upon which the rejection is based.~~

29 (b)(c) A copy of any ordinance and of any changes to a
30 the proposed charter affecting the status or boundaries of one
31 or more special districts or merger agreement shall be filed

1 with the Special District Information Program within 30 days
2 ~~after the effective date of such activity the merger with the~~
3 ~~Special District Information Program and each local~~
4 ~~general-purpose government within which the district is~~
5 ~~located.~~

6 ~~(d) The purpose of this subsection is to provide broad~~
7 ~~citizen involvement in both initiating and developing special~~
8 ~~districts; therefore, establishment of appropriate citizen~~
9 ~~advisory committees, as well as other mechanisms for citizen~~
10 ~~involvement, by the governing bodies of the units affected is~~
11 ~~specifically authorized and encouraged.~~

12 (2) The merger or dissolution of an independent
13 special district or a dependent district created and operating
14 pursuant to a special act may only be effectuated by the
15 Legislature unless otherwise provided by general law. If an
16 independent district was created by a county or municipality,
17 the county or municipality that created the district may merge
18 or dissolve the district.

19 (3)(a) In response to any proposal, by law or
20 ordinance, to involuntarily merge or dissolve a special
21 district that has more than 250 residents or landowners, any
22 person may circulate a petition requesting a referendum
23 election with regard to the proposed merger or dissolution.

24 "Involuntary" means without the consent or approval of a
25 majority of the governing board members of the district.
26 Landowners and electors residing within the boundaries of the
27 special district are eligible to sign the petition.

28 1. In a special district of 250 or more but fewer than
29 500 electors, the petition shall be signed by at least 50
30 electors/landowners or by 10 percent of the total number of
31 registered electors in the district, whichever is greater.

1 2. In a special district of 500 or more but fewer than
2 2,000 registered electors, the petition shall be signed by at
3 least 100 electors/landowners or by 10 percent of the total
4 number of registered electors of the district, whichever is
5 greater.

6 3. In a special district of 2,000 or more but fewer
7 than 5,000 registered electors, the petition shall be signed
8 by at least 250 electors/landowners or by 10 percent of the
9 total number of registered electors in the district, whichever
10 is greater.

11 4. In a special district of 5,000 or more but fewer
12 than 10,000 registered electors, the petition shall be signed
13 by at least 500 electors/landowners or by 10 percent of the
14 total number of registered electors in the district, whichever
15 is greater.

16 5. In a special district of 10,000 or more but fewer
17 than 25,000 registered electors, the petition shall be signed
18 by at least 1,000 electors/landowners or by 10 percent of the
19 total number of registered electors in the district, whichever
20 is greater.

21 6. In a special district of 25,000 or more registered
22 electors, the petition shall be signed by at least 1,000
23 electors or by 5 percent of the total number of registered
24 electors in the district, whichever is greater.

25 (b) All signatures shall be obtained within a period
26 of 30 days, and the petition shall be filed within 30 days
27 after the date the first signature is obtained on the
28 petition.

29 (c) The signature of each elector or landowner of the
30 special district signing a petition shall be in ink or
31 indelible pencil, and shall be followed by the elector's place

1 of residence and voting precinct. The name of a local elector
2 shall be as registered in the office of the supervisor of
3 elections. Each petition shall contain appropriate lines for
4 signatures and addresses of electors/landowners and an oath,
5 to be executed by the petition circulator, verifying the fact
6 that the circulator saw each person sign the counterpart of
7 the petition, that each signature is the genuine signature of
8 the person it purports to be, and that the petition was signed
9 in the presence of the circulator on the date indicated.

10 (d) The petition shall be filed with an appropriate
11 county supervisor of elections who shall, within a period of
12 not more than 30 days after the petition is filed, determine
13 whether the petition contains the required valid signatures.
14 The supervisor shall be paid 10 cents for each name checked by
15 the special district or by the persons seeking a referendum.
16 If it is determined that the petition does not contain the
17 required signatures, the supervisor of elections shall so
18 certify to the governing body of the special district and to
19 the general-purpose local governments within all or a part of
20 the boundaries of the special district. No additional names
21 may be added to the petition, and the petition shall not be
22 used in any other proceeding.

23 (e) If it is determined that the petition has the
24 required signatures, the supervisor of elections shall fix a
25 day for holding a referendum on the merger or dissolution of
26 the district. Any such election shall be held within 120 days
27 after verification of the signatures and at the same time as
28 any other general or special election held within the period,
29 but if no such election is to be held within that period, the
30 supervisor shall call a special election. A different
31 procedure shall be followed, however, when the petition that

1 has been filed relates to a municipal ordinance proposing
2 annexation of an area. If a referendum on annexation shall be
3 held pursuant to chapter 171, the question with regard to the
4 special district shall be placed on the same ballot.

5 (f) The ballots at the election shall ask "Shall the
6 _____ District be merged involuntarily with
7 _____?" Or "Shall the _____

8 District be dissolved involuntarily?" Immediately following
9 the question shall appear on the ballot the boxes to indicate
10 a "Yes" or "No" response to the question. Voting machines or
11 electronic or electromechanical equipment may be used.

12 (g) If the majority of the electors cast a "No" vote
13 in opposition to the involuntary merger or dissolution of a
14 dependent special district, the district may not be merged or
15 dissolved by a general-purpose local government. The
16 continuing existence of the special district shall not be
17 construed, however, to otherwise restrict or interfere with
18 the home rule powers granted to the affected general-purpose
19 local government.

20 (h) If the majority of the electors cast a "No" vote
21 in opposition to the involuntary merger or dissolution of an
22 independent special district, the election results shall be
23 certified and sent to the Speaker of the House of
24 Representatives and the President of the Senate for review and
25 consideration.

26 ~~(3) The provisions of this section shall not apply to~~
27 ~~community development districts implemented pursuant to~~
28 ~~chapter 190 or to water management districts created and~~
29 ~~operated pursuant to chapter 373.~~

30 Section 11. Section 189.4043, Florida Statutes, is
31 hereby repealed.

1 Section 12. Section 189.4044, Florida Statutes, is
2 amended to read:

3 189.4044 Special ~~dissolution~~ procedures for inactive
4 districts.--

5 (1) The department ~~Secretary of State by proclamation~~
6 shall declare inactive any special district in this state by
7 filing upon a report with the Speaker of the House of
8 Representatives and the President of the Senate being filed by
9 ~~the department~~ which shows that such special district is no
10 longer active. The inactive status of the special district
11 must be based upon a finding:

12 (a) That the special district meets one of the
13 following criteria:~~has not had appointed or elected a~~
14 ~~governing body within the 4 years immediately preceding or as~~
15 ~~otherwise provided by law or has not operated within the 2~~
16 ~~years immediately preceding;~~

17 1. The district has taken no action for 2 calendar
18 years;

19 2. The district has not had a governing board or a
20 sufficient number of governing board members to constitute a
21 quorum for 18 or more months;

22 3. The district has failed to file or make a good
23 faith effort to file any of the reports listed in s. 189.419;
24 or

25 4. The district has failed, for 2 consecutive fiscal
26 years, to pay fees assessed by the Special District
27 Information Program pursuant to this chapter.

28 (b) That a notice of the proposed declaration
29 ~~proclamation~~ has been published once a week for 4 weeks in a
30 newspaper of general circulation within the county or
31 municipality wherein the territory of the special district is

1 located, stating the name of said special district, the law
2 under which it was organized and operating, a general
3 description of the territory included in said special
4 district, and stating that any objections to the proposed
5 declaration ~~proclamation~~ or to any claims against the assets
6 ~~debts~~ of said special district shall be filed not later than
7 60 days following the date of last publication with the
8 department; and

9 (c) That 60 days have elapsed from the last
10 publication date of the notice of proposed declaration
11 ~~proclamation~~ and no sustained objections have been filed.

12 (2) The state agency charged with collecting financial
13 information from special districts shall report to the
14 department ~~Department of State and the Department of Community~~
15 ~~Affairs~~ any special district which has failed to file a report
16 within the time set by law.

17 (3) If any special district is declared inactive
18 pursuant to this section ~~owes any debt at the time of~~
19 ~~proclamation, the any~~ property or assets of the special
20 district are such unit, or which belonged thereto at the time
21 ~~of such proclamation, shall be~~ subject to legal process for
22 payment of any debts of the district ~~such debt~~. After the
23 payment of all the debts of said inactive special district,
24 the remainder of its property or assets shall escheat to the
25 county or municipality wherein located. If, however, it shall
26 be necessary, in order to pay any such debt, to levy any tax
27 or taxes on the property in the territory or limits of the
28 inactive special district, the same may be assessed and levied
29 by order of the local general-purpose government wherein the
30 same is situated and shall be assessed by the county property
31 appraiser and collected by the county tax collector.

1 (4) The department shall notify the Speaker of the
2 House of Representatives and the President of the Senate of
3 each ~~Any~~ special act creating or amending the charter of any
4 special district declared to be proclaimed inactive under this
5 section hereunder shall be reported by the Governor to the
6 ~~presiding officers of both houses of the Legislature.~~ The
7 declaration ~~proclamation~~ of inactive status shall be
8 sufficient notice as required by s. 10, Art. III of the State
9 Constitution to authorize the Legislature to repeal any
10 special laws so reported.

11 (5) A special district declared inactive under this
12 section must be dissolved by repeal of its enabling laws.

13 Section 13. Subsections (1) and (2) of section
14 189.4045, Florida Statutes, are amended to read:

15 189.4045 Financial allocations.--

16 (1) The government formed by merger of existing
17 special districts shall assume all indebtedness of, and
18 receive title to all property owned by, the preexisting
19 special districts. The proposed charter ~~or merger agreement~~
20 shall provide for the determination of the proper allocation
21 of the indebtedness so assumed and the manner in which said
22 debt shall be retired.

23 (2) Unless otherwise provided by law or ordinance, the
24 dissolution of a special district government shall transfer
25 the title to all property owned by the preexisting special
26 district government to the local general-purpose government,
27 which shall also assume all indebtedness of the preexisting
28 special district, ~~unless otherwise provided in the dissolution~~
29 ~~plan.~~

30
31

1 Section 14. Effective January 1, 1998, subsections
2 (2), (3), and (4) of section 189.405, Florida Statutes, are
3 amended to read:

4 189.405 Elections; general requirements and
5 procedures.--

6 (2)(a) Any independent special district located
7 entirely in a single county may provide for the conduct of
8 district elections by the supervisor of elections for that
9 county. Any independent special district that conducts its
10 elections through the office of the supervisor shall make
11 election procedures consistent with the Florida Election Code,
12 ~~chapters 97 through 106, for the following:~~

- 13 1. ~~Qualifying periods, in accordance with s. 99.061;~~
- 14 2. ~~Petition format, in accordance with rules adopted~~
15 ~~by the Division of Elections;~~
- 16 3. ~~Canvassing of returns, in accordance with ss.~~
17 ~~101.5614 and 102.151;~~
- 18 4. ~~Noticing special district elections, in accordance~~
19 ~~with chapter 100; and~~
- 20 5. ~~Polling hours, in accordance with s. 100.011.~~

21 (b) Any independent special district not conducting
22 district elections through the supervisor of elections shall
23 report to the supervisor in a timely manner the purpose, date,
24 authorization, procedures, and results of each election
25 conducted by the district.

26 (c) A candidate for a position on a governing board of
27 a single-county special district that has its elections
28 conducted by the supervisor of elections shall qualify for the
29 office with the county supervisor of elections in whose
30 jurisdiction the district is located. Elections for governing
31 board members elected by registered electors shall be

1 nonpartisan. Candidates may qualify by paying a filing fee of
2 \$25 or by submitting a petition that contains the signatures
3 of at least 3 percent of the district's registered electors.
4 No election or party assessment shall be levied. The
5 qualifying fee shall be remitted to the general revenue fund
6 of the qualifying officer to help defray the cost of the
7 election. The petition form shall be submitted and checked in
8 the same manner as those for nonpartisan judicial candidates
9 pursuant to s. 105.035.

10 (3)(a) If a multicounty special district has a
11 popularly elected governing board, elections for the purpose
12 of electing members to such board shall conform to the Florida
13 Election Code, chapters 97 through 106.

14 (b) With the exception of those districts conducting
15 elections on a one-acre/one-vote basis, qualifying for
16 multicounty special district governing board positions shall
17 be coordinated by the Department of State ~~supervisors of~~
18 ~~elections for each of the counties within the district.~~
19 Elections for governing board members elected by registered
20 electors shall be nonpartisan. Candidates may qualify by
21 paying a filing fee of \$25 or by submitting a petition that
22 contains the signatures of at least 3 percent of the
23 district's registered electors. No election or party
24 assessment shall be levied. The qualifying fee shall be
25 remitted to the Department of State. The petition form shall
26 be submitted and checked in the same manner as those for
27 nonpartisan judicial candidates pursuant to s. 105.035.

28 (4) With the exception of elections of special
29 district governing board members conducted on a
30 one-acre/one-vote basis, in any election conducted in a
31

1 special district the decision made by a plurality majority of
2 those voting shall prevail.

3 Section 15. Section 189.4051, Florida Statutes, is
4 amended to read:

5 189.4051 Elections; special requirements and
6 procedures for districts with governing boards elected on a
7 one-acre/one-vote basis.--

8 ~~(1) ELECTION PROVISIONS FOR SPECIAL DISTRICTS WITH
9 GOVERNING BOARDS ELECTED ON A ONE-ACRE/ONE-VOTE BASIS.--~~

10 ~~(a) With the exception of those districts established
11 as single-purpose water control districts, and which continue
12 to act as single-purpose water control districts, pursuant to
13 chapter 298, pursuant to a special act, pursuant to a local
14 government ordinance, or pursuant to a judicial decree, if a
15 special district has a governing board elected on the basis of
16 one vote for each acre of land owned and:~~

17 ~~1. Has a total resident population of more than 2,500
18 according to the latest census or population estimate;~~

19 ~~2. Has more than 2,000 registered voters; and~~

20 ~~3. Submits a petition signed by more than 70 percent
21 of the registered voters requesting conversion from a
22 one-acre/one-vote to a one-person/one-vote election principle
23 to the supervisor of elections in the county in which all or
24 most of the area of the district land is located,~~

25
26 ~~it may proceed in accordance with the provisions of subsection
27 (3) at any time following the effective date of this act.~~

28 ~~(b) With the exception of those districts established
29 as single-purpose water control districts, and which continue
30 to act as single-purpose water control districts, pursuant to
31 chapter 298, pursuant to a special act, pursuant to a local~~

1 ~~government ordinance, or pursuant to a judicial decree, the~~
2 ~~governing board of any special district where the board is~~
3 ~~elected on a one-acre/one-vote basis may request the local~~
4 ~~legislative delegation which represents the area within the~~
5 ~~district to modify the district charter by special act to~~
6 ~~provide for a more equitable basis of election for governing~~
7 ~~board members than the present election procedure. If such~~
8 ~~request is enacted into law during the 1989 or 1990 Regular~~
9 ~~Session of the Florida Legislature, such law shall be the~~
10 ~~election charter for election of governing board members~~
11 ~~within said district and shall exempt said district from the~~
12 ~~election provisions of this section.~~

13 (1)~~(2)~~ DEFINITIONS.--As used in this section, ~~the~~
14 ~~term:~~

15 (a) "Qualified elector" means any person at least 18
16 years of age who is a citizen of the United States, a
17 permanent resident of Florida, and a freeholder or
18 freeholder's spouse and resident of the district who registers
19 with the supervisor of elections of a ~~the~~ county within which
20 the district lands are located when the registration books are
21 open.

22 (b) "Urban area" means a contiguous developed and
23 inhabited urban area within a district with a minimum average
24 resident population density of at least 1.5 persons per acre
25 as defined by the latest official census, special census, or
26 population estimate or a minimum density of one single-family
27 home per 2.5 acres with access to improved roads or a minimum
28 density of one single-family home per 5 acres within a
29 recorded plat subdivision. Urban areas shall be designated by
30 the governing board of the district with the assistance of all
31

1 local general-purpose governments having jurisdiction over the
2 area within the district.

3 (c) "Governing board member" means any duly elected
4 member of the governing board of a special district elected
5 pursuant to this section, provided that any board member
6 elected by popular vote shall be a qualified district elector
7 and any board member elected on a one-acre/one-vote basis
8 shall meet the requirements of s. 298.11 for election to the
9 board.

10 (d) "Contiguous developed urban area" means any
11 reasonably compact urban area located entirely within a
12 special district. The separation of urban areas by a publicly
13 owned park, right-of-way, highway, road, railroad, canal,
14 utility, body of water, watercourse, or other minor
15 geographical division of a similar nature shall not prevent
16 such areas from being defined as urban areas.

17 (2)~~(3)~~ POPULAR ELECTIONS; REFERENDUM; DESIGNATION OF
18 URBAN AREAS.--

19 (a) Referendum.--

20 1. A referendum shall be called by the governing board
21 of a special district where the board is elected on a
22 one-acre/one-vote basis on the question of whether certain
23 members of a district governing board should be elected by
24 qualified electors, provided each of the following conditions
25 has been is satisfied at least 60 days prior to the general or
26 special election at which the referendum is to be held:

27 a. The district shall have a total population,
28 according to the latest official state census, a special
29 census, or a population estimate, of at least 500 qualified
30 electors.

31

1 b. A petition signed by 10 percent of the qualified
2 electors of the district shall ~~have been~~ ~~be~~ filed with the
3 governing board of the district. The petition shall be
4 submitted to the supervisor of elections of the county or
5 counties in which the lands are located. The supervisor shall,
6 within 30 days after the receipt of the petitions, certify to
7 the governing board the number of signatures of qualified
8 electors contained on the petition.

9 2. Upon verification by the supervisor or supervisors
10 of elections of the county or counties within which district
11 lands are located that 10 percent of the qualified electors of
12 the district have petitioned the governing board, a referendum
13 election shall be called by the governing board at the next
14 regularly scheduled election of governing board members
15 occurring at least 30 days after verification of the petition
16 or within 6 months of verification, whichever is earlier.

17 3. If the qualified electors approve the election
18 procedure described in this subsection, the governing board of
19 the district shall be increased to five members and elections
20 shall be held pursuant to the criteria described in this
21 subsection beginning with the next regularly scheduled
22 election of governing board members or at a special election
23 called within 6 months following the referendum and final
24 unappealed approval of district urban area maps as provided in
25 paragraph (b), whichever is earlier.

26 4. If the qualified electors of the district
27 disapprove the election procedure described in this
28 subsection, elections of the members of the governing board
29 shall continue as described by s. 298.12 or the enabling
30 legislation for the district. No further referendum on the
31

1 question shall be held for a minimum period of 2 years
2 following the referendum.
3 (b) Designation of urban areas.--
4 1. Within 30 days after approval of the election
5 process described in this subsection by qualified electors of
6 the district, the governing board shall direct the district
7 staff ~~engineer~~ to prepare and present maps of the district
8 describing the extent and location of all urban areas within
9 the district. Such determination shall be based upon the
10 criteria contained within paragraph (1) ~~(2)~~ (b).
11 2. Within 60 days after approval of the election
12 process described in this subsection by qualified electors of
13 the district, the maps describing urban areas within the
14 district shall be presented to the governing board.
15 3. Any district landowner or elector may contest the
16 accuracy of the urban area maps prepared by the district staff
17 ~~engineer~~ within 30 days after submission to the governing
18 board. Upon notice of objection to the maps, the governing
19 board shall request the county engineer to prepare and present
20 maps of the district describing the extent and location of all
21 urban areas within the district. Such determination shall be
22 based upon the criteria contained within paragraph (1) ~~(2)~~ (b).
23 Within 30 days after the governing board request, the county
24 engineer shall present the maps to the governing board.
25 4. Upon presentation of the maps by the county
26 engineer, the governing board shall compare the maps submitted
27 by both the district staff ~~engineer~~ and the county engineer
28 and make a determination as to which set of maps to adopt.
29 Within 60 days after presentation of all such maps, the
30 governing board may amend and shall adopt the official maps at
31 a regularly scheduled board meeting.

1 5. Any district landowner or qualified elector may
2 contest the accuracy of the urban area maps adopted by the
3 board within 30 days after adoption by petition to the circuit
4 court with jurisdiction over the district. Accuracy shall be
5 determined pursuant to paragraph (1)(2)(b). Any petitions
6 ~~petition~~ so filed shall be heard expeditiously ~~disposed of by~~
7 ~~summary proceeding of the court~~, and the maps shall either be
8 approved or approved with necessary amendments to render the
9 maps accurate and shall be certified to the board ~~with~~
10 ~~amendments, if necessary.~~

11 6. Upon adoption by the board or certification by the
12 court, the district urban area maps shall serve as the
13 official maps for determination of the extent of urban area
14 within the district and the number of governing board members
15 to be elected by qualified electors and by the
16 one-acre/one-vote principle at the next regularly scheduled
17 election of governing board members.

18 7. Upon a determination of the percentage of urban
19 area within the district as compared with total area within
20 the district, the governing board shall order elections in
21 accordance with the ~~changed~~ percentages pursuant to paragraph
22 (3)(4)(a). The landowners' meeting date shall be designated by
23 the governing board.

24 8. The maps shall be updated and readopted every 5
25 years or sooner in the discretion of the governing board.

26 (3)(4) GOVERNING BOARD.--

27 (a) Composition of board.--

28 1. Members of the governing board of the district
29 shall be elected in accordance with the following
30 determinations of urban area:
31

1 a. If urban areas constitute 25 percent or less of the
2 district, one governing board member shall be elected by the
3 qualified electors and four governing board members shall be
4 elected in accordance with the one-acre/one-vote principle
5 contained within s. 298.11 or the district-enabling
6 legislation.

7 b. If urban areas constitute 26 percent to 50 percent
8 of the district, two governing board members shall be elected
9 by the qualified electors and three governing board members
10 shall be elected in accordance with the one-acre/one-vote
11 principle contained within s. 298.11 or the district-enabling
12 legislation.

13 c. If urban areas constitute 51 percent to 70 percent
14 of the district, three governing board members shall be
15 elected by the qualified electors and two governing board
16 members shall be elected in accordance with the
17 one-acre/one-vote principle contained within s. 298.11 or the
18 district-enabling legislation.

19 d. If urban areas constitute 71 percent to 90 percent
20 of the district, four governing board members shall be elected
21 by the qualified electors and one governing board member shall
22 be elected in accordance with the one-acre/one-vote principle
23 contained within s. 298.11 or the district-enabling
24 legislation.

25 e. If urban areas constitute 91 percent or more of the
26 district, all governing board members shall be elected by the
27 qualified electors.

28 2. All governing board members elected by qualified
29 electors shall be elected at large.

30 (b) Term of office.--All governing board members
31 elected by qualified electors shall have a term of 4 years

1 except for governing board members elected at the first
2 election and the first landowners' meeting following the
3 referendum prescribed in paragraph~~(2)~~~~(3)~~(a). Governing board
4 members elected at the first election and the first
5 landowners' meeting following the referendum shall serve as
6 follows:

7 1. If one governing board member is elected by the
8 qualified electors and four are elected on a one-acre/one-vote
9 basis, the governing board member elected by the qualified
10 electors shall be elected for a period of 4 years. Governing
11 board members elected on a one-acre/one-vote basis shall be
12 elected for periods of 1, 2, 3, and 4 years, respectively, as
13 prescribed by ss. 298.11 and 298.12.

14 2. If two governing board members are elected by the
15 qualified electors and three are elected on a
16 one-acre/one-vote basis, the governing board members elected
17 by the electors shall be elected for a period of 4 years.
18 Governing board members elected on a one-acre/one-vote basis
19 shall be elected for periods of 1, 2, and 3 years,
20 respectively, as prescribed by ss. 298.11 and 298.12.

21 3. If three governing board members are elected by the
22 qualified electors and two are elected on a one-acre/one-vote
23 basis, two of the governing board members elected by the
24 electors shall be elected for a term of 4 years and the other
25 governing board member elected by the electors shall be
26 elected for a term of 2 years. Governing board members
27 elected on a one-acre/one-vote basis shall be elected for
28 terms of 1 and 2 years, respectively, as prescribed by ss.
29 298.11 and 298.12.

30 4. If four governing board members are elected by the
31 qualified electors and one is elected on a one-acre/one-vote

1 basis, two of the governing board members elected by the
2 electors shall be elected for a term of 2 years and the other
3 two for a term of 4 years. The governing board member elected
4 on a one-acre/one-vote basis shall be elected for a term of 1
5 year as prescribed by ss. 298.11 and 298.12.

6 5. If five governing board members are elected by the
7 qualified electors, three shall be elected for a term of 4
8 years and two for a term of 2 years.

9 6. If any vacancy occurs in a seat occupied by a
10 governing board member elected by the qualified electors, the
11 remaining members of the governing board shall, within 45 days
12 after the vacancy occurs ~~of receipt of a resignation~~, appoint
13 a person who would be eligible to hold the office to the
14 unexpired term ~~of the resigning member~~.

15 (c) Landowners' meetings.--

16 1. An annual landowners' meeting shall be held
17 pursuant to s. 298.11 and at least one governing board member
18 shall be elected on a one-acre/one-vote basis pursuant to s.
19 298.12 for so long as 10 percent or more of the district is
20 not contained in an urban area. In the event all district
21 governing board members are elected by qualified electors,
22 there shall be no further landowners' meetings.

23 2. At any landowners' meeting called pursuant to this
24 section, 50 percent of the district acreage shall not be
25 required to constitute a quorum and each governing board
26 member shall be elected by a majority of the acreage
27 represented either by owner or proxy present and voting at
28 said meeting.

29 3. All landowners' meetings of districts operating
30 pursuant to this section shall be set by the board within the
31

1 month preceding the month of the election of the governing
2 board members by the electors.

3 4. Vacancies on the board shall be filled pursuant to
4 s. 298.12 except as otherwise provided in subparagraph (b)6.

5 (4)~~(5)~~ QUALIFICATIONS.--Elections for governing board
6 members elected by qualified electors shall be nonpartisan.
7 Qualifications shall be pursuant to the Florida Election Code
8 and shall occur during the qualifying period established by s.
9 99.061. Qualification requirements shall only apply to those
10 governing board member candidates elected by qualified
11 electors. Following the first election pursuant to this
12 section, elections to the governing board by qualified
13 electors shall occur at the next regularly scheduled election
14 closest in time to the expiration date of the term of the
15 elected governing board member. If the next regularly
16 scheduled election is beyond the normal expiration time for
17 the term of an elected governing board member, the governing
18 board member shall hold office until the election of a
19 successor.

20 ~~(5)(6) Those districts established as single-purpose~~
21 ~~water control districts, and which continue to act as~~
22 ~~single-purpose water control districts, pursuant to chapter~~
23 ~~298, pursuant to a special act, pursuant to a local government~~
24 ~~ordinance, or pursuant to a judicial decree, shall be exempt~~
25 ~~from the provisions of this section. All other independent~~
26 ~~special districts with governing boards elected on a~~
27 ~~one-acre/one-vote basis shall be subject to the provisions of~~
28 ~~this section.~~

29 (6)~~(7)~~ The provisions of this section shall not apply
30 to community development districts established pursuant to
31 chapter 190.

1 Section 16. Section 189.4085, Florida Statutes, 1996
2 Supplement, is amended to read:

3 189.4085 Bond issuance.--

4 (1) If a referendum is not required, the district
5 shall ensure that, at the time of the closing, the bonds met
6 at least one of the following criteria:

7 (a)~~(1)~~ The bonds were rated in one of the highest four
8 ratings by a nationally recognized rating service;

9 (b)~~(2)~~ The bonds were privately placed with or
10 otherwise sold to accredited investors;

11 (c)~~(3)~~ The bonds were backed by a letter of credit
12 from a bank, savings and loan association, or other
13 creditworthy guarantor, or by bond insurance, guaranteeing
14 payment of principal and interest on the bonds; or

15 (d)~~(4)~~ The bonds were accompanied by an independent
16 financial advisory opinion analyzing ~~stating that estimates of~~
17 debt service coverage and probability of debt repayment and
18 determining that the issue is fiscally sufficient ~~are~~
19 ~~reasonable~~, which opinion was provided by an independent
20 ~~financial advisory, consulting, or~~ accounting firm that is
21 licensed by and in good standing with the state or by an
22 independent financial consulting firm having a minimum of 3
23 years' experience in conducting feasibility studies relating
24 to government bond issues registered where professional
25 registration is required by law and which is in good standing
26 with the state and in conformance with all applicable
27 professional standards for such opinions.

28 (2)(a) A district with the power to issue general
29 obligation bonds, as defined in s. 190.003, shall not issue
30 general obligation bonds if such issuance would increase the
31 aggregate principal amount of such district's general

1 obligation bonds outstanding at any one time to an amount
2 which is in excess of 35 percent of the assessed value of the
3 taxable property within the district as shown on the pertinent
4 tax records at the time of the authorization of the general
5 obligation bonds for which the full faith and credit of the
6 district is pledged.

7 (b) In arriving at the amount of general obligation
8 bonds permitted to be outstanding at any one time pursuant to
9 paragraph (a), there shall not be included any general
10 obligation bonds which are additionally secured by the pledge
11 of:

12 1. Special assessments levied in an amount sufficient
13 to pay the principal and interest on the general obligation
14 bonds so additionally secured, which assessments have been
15 equalized and confirmed by resolution or ordinance of the
16 board pursuant to s. 170.08.

17 2. Water revenues, sewer revenues, or water and sewer
18 revenues of the district to be derived from user fees in an
19 amount sufficient to pay the principal and interest on the
20 general obligation bonds so additionally secured.

21 3. Any combination of assessments and revenues
22 described in subparagraphs 1. and 2.

23 Section 17. Subsections (2) and (5) of section
24 189.415, Florida Statutes, are amended to read:

25 189.415 Special district public facilities report.--

26 (2) ~~Beginning March 1, 1991,~~ Each independent special
27 district shall submit ~~annually~~ to each local general-purpose
28 government in which it is located a public facilities report
29 and an annual notice of any changes. The public facilities
30 report shall specify the following information:
31

1 (a) A description of existing public facilities owned
2 or and operated by the special district, and each public
3 facility that is operated by another entity, except a local
4 general purpose government, through a lease or other agreement
5 with the special district. This description shall include the
6 current capacity of the facility, the current demands placed
7 upon it, and its location. This information shall be required
8 in the initial report and updated every 5 years at least 12
9 months prior to the submission date of the evaluation and
10 appraisal report of the appropriate local government required
11 by s. 163.3191. At least 12 months prior to the date on which
12 each special district's first updated report is due, the
13 department shall notify each independent district on the
14 official list of special districts compiled ~~by the department~~
15 pursuant to s. 189.4035 of the schedule for submission of the
16 evaluation and appraisal report by each local government
17 within the special district's jurisdiction.

18 (b) A description of each public facility the district
19 is building, improving, or expanding, or is currently
20 proposing to build, improve, or expand within at least the
21 next 5 years, including any facilities that the district is
22 assisting another entity, except a local general purpose
23 government, to build, improve, or expand through a lease or
24 other agreement with the district. For each public facility
25 identified, the report shall describe how the district
26 currently proposes to finance the facility.

27 (c) If the special district currently proposes to
28 replace any facilities identified in paragraph (a) or
29 paragraph (b) within the next 10 years, the date when such
30 facility will be replaced.

31

1 (d) The anticipated time the construction,
2 improvement, or expansion of each facility will be completed.

3 (e) The anticipated capacity of and demands on each
4 public facility when completed. In the case of an improvement
5 or expansion of a public facility, both the existing and
6 anticipated capacity must be listed.

7 ~~(5) For each special district created after March 1,~~
8 ~~1990,~~The facilities report shall be prepared and submitted
9 within 1 year after the district's creation.

10 Section 18. Subsections (1) and (3) of section
11 189.4155, Florida Statutes, are amended to read:

12 189.4155 Activities of special districts; local
13 government comprehensive planning.--

14 (1) Construction or expansion of a public facility, or
15 major alteration which affects the quantity or quality of the
16 level of service of a public facility, which is undertaken or
17 initiated by a special district or through some other entity
18 shall be consistent with the applicable local government
19 comprehensive plan adopted pursuant to part II of chapter 163;
20 provided, however, the local government comprehensive plan
21 shall not:

22 (a) Require an independent special district to
23 construct, expand, or perform a major alteration of any public
24 facility; or

25 (b) Require any special district to construct, expand,
26 or perform a major alteration of any public facility which
27 would result in an impairment of covenants and agreements
28 relating to bonds validated or issued by the special district.

29 (3) The provisions of this section shall not apply to
30 water management districts created pursuant to s. 373.069, ~~or~~
31 to regional water supply authorities created pursuant to s.

1 373.1962, or to spoil disposal sites owned or used by ports
2 listed in s. 403.021(9)(b).

3 Section 19. Subsection (1) of section 189.416, Florida
4 Statutes, is amended to read:

5 189.416 Designation of registered office and agent.--

6 (1) Within 30 days after the first meeting of its
7 governing board ~~Prior to October 1, 1979, or no later than 1~~
8 ~~year subsequent to its creation,~~ each special district in the
9 state shall designate a registered office and a registered
10 agent and file such information with the local governing
11 authority or authorities and with the department. The
12 registered agent shall be an agent of the district upon whom
13 any process, notice, or demand required or permitted by law to
14 be served upon the district may be served. A registered agent
15 shall be an individual resident of this state whose business
16 address is identical with the registered office of the
17 district. The registered office may be, but need not be, the
18 same as the place of business of the special district.

19 Section 20. Subsection (1) of section 189.417, Florida
20 Statutes, is amended to read:

21 189.417 Meetings; notice; required reports.--

22 (1) The governing body of each special district shall
23 file annually a schedule of its regular meetings with the
24 local governing authority or authorities. The schedule shall
25 include the date, time, and location of each scheduled
26 meeting. The schedule shall be published annually in a
27 newspaper of general paid circulation in the manner required
28 in this subsection.The governing body of an independent
29 special district shall advertise the day, time, place, and
30 purpose of any meeting other than a regular meeting or any
31 recessed and reconvened meeting of the governing body, at

1 least 7 days prior to such meeting, in a newspaper of general
2 paid circulation in the county or counties in which the
3 special district is located, unless a bona fide emergency
4 situation exists, in which case a meeting to deal with the
5 emergency may be held as necessary, with reasonable notice, so
6 long as it is subsequently ratified by the board. No approval
7 of the annual budget shall be granted at an emergency meeting.
8 The advertisement shall be placed in that portion of the
9 newspaper where legal notices and classified advertisements
10 appear. ~~It is the legislative intent that, whenever possible,~~
11 The advertisement shall appear in a newspaper that is
12 published at least 5 days a week, unless the only newspaper in
13 the county is published fewer than 5 days a week. ~~It is~~
14 ~~further the legislative intent that~~ The newspaper selected
15 must be one of general interest and readership in the
16 community and not one of limited subject matter, pursuant to
17 chapter 50.

18 Section 21. Subsection (3) of section 189.419, Florida
19 Statutes, 1996 Supplement, is amended to read:

20 189.419 Effect of failure to file certain reports.--

21 (3) If a special district fails to file the reports
22 required under s. 11.45, s. 218.32, s. 218.34, or s. 218.38
23 with the appropriate state agency, the agency shall notify the
24 department, and the department may initiate proceedings
25 against the special district in the manner provided in s.
26 189.421 or assess fines of not more than \$25 per day, with an
27 aggregate total not to exceed \$50 in any fiscal year, when
28 formal inquiries do not resolve the noncompliance. Fines
29 collected pursuant to this subsection shall be deposited in
30 the Operating Trust Fund of the department and shall only be
31 used for Special District Information Program purposes.

1 Section 22. Subsection (3) of section 189.421, Florida
2 Statutes, 1996 Supplement, is amended to read:

3 189.421 Failure of district to disclose financial
4 reports.--

5 (3) If the department determines that a good faith
6 effort has not been made to file the report or that a
7 reasonable time has passed since notice was delivered to the
8 district pursuant to s. 189.419(1) and the reports have not
9 been forthcoming, it may file a petition for hearing, pursuant
10 to ss. 120.569 and 120.57, on the question of the inactivity
11 of the district. The proceedings and hearings required by ss.
12 189.416-189.422 shall be conducted by an administrative law
13 judge assigned by the Division of Administrative Hearings of
14 the Department of Management Services and shall be governed by
15 the provisions of the Administrative Procedure Act. Such
16 hearing shall be held in the county in which the district is
17 located, pursuant to all the applicable provisions of chapter
18 120. Notice of the hearing shall be served on the district's
19 registered agent and published at least once a week for 2
20 successive weeks prior to the hearing in a newspaper of
21 general circulation in the area affected. The notice shall
22 state the time, place, and nature of the hearing and that all
23 interested parties may appear and be heard. Within 30 days of
24 the hearing, the administrative law judge shall file a report
25 with the department in the manner provided in chapter 120.

26 Section 23. Section 189.422, Florida Statutes, 1996
27 Supplement, is amended to read:

28 189.422 Action of the department.--

29 (1) If the department determines, after receipt of the
30 report from the administrative law judge, that there is an
31 inactive district under the criteria established in s.

1 189.4044, it shall notify the Speaker of the House of
2 Representatives and the President of the Senate file such
3 determination with the Secretary of State pursuant to s.
4 189.4044.

5 (2) If the department determines that the failure to
6 file the reports is a result of the volitional refusal of the
7 members of the governing body of the district, it shall seek a
8 money judgment against the district in the amount of the
9 assessed fine. When appropriate, the department may also seek
10 an injunction or writ of mandamus to compel production of the
11 reports in the circuit court.

12 Section 24. Section 189.425, Florida Statutes, is
13 amended to read:

14 189.425 Rulemaking authority.--~~Effective July 1, 1989,~~
15 The Department of Community Affairs may shall adopt rules to
16 implement the provisions of this chapter.

17 Section 25. Section 189.426, Florida Statutes, is
18 created to read:

19 189.426 Salary and benefits limitations and merit
20 compensation.--

21 (1) Notwithstanding any provision of law to the
22 contrary, no special district, except for port and airport
23 authorities, shall provide any of its full-time employees with
24 a salary or benefits that are greater than those provided to
25 state employees or to employees of a general-purpose local
26 government within the boundaries of the district. The
27 benefits that are limited by this section include those paid
28 for by the employer such as vacation leave time, sick leave,
29 severance, retirement, health insurance, life insurance,
30 travel and expense reimbursement, and personal use of the
31 employer's vehicles. Nothing in this subsection shall be

1 interpreted to impair any vested rights or the obligations of
2 contracts, but no future contracts shall be entered into by a
3 special district in violation of this subsection. The
4 provisions of this subsection do not apply to the Central
5 Florida Regional Transportation Authority created by part II
6 of chapter 343 and the Greater Orlando Aviation Authority
7 created by chapter 75-464, Laws of Florida.

8 (2) Notwithstanding the prohibition against extra
9 compensation set forth in s. 215.425, the governing board of a
10 special district may provide for an extra compensation
11 program, including a lump-sum bonus payment program, to reward
12 outstanding employees where performance exceeds standards.
13 The bonus payment may not be included in an employee's regular
14 base rate of pay and may not be carried forward in subsequent
15 years. Additionally, this program shall provide benefits no
16 greater than those provided for county and municipal employees
17 in accordance with subsection (1).

18 (3) This section does not apply to special districts
19 organized to operate health systems and facilities licensed
20 under chapters 395 and 400. This section does not apply to
21 natural gas districts.

22 Section 26. Section 189.427, Florida Statutes, 1996
23 Supplement, is amended to read:

24 189.427 Fee schedule; Operating Trust Fund.--The
25 Department of Community Affairs, by rule, shall establish a
26 schedule of fees to pay ~~one-half of~~ the costs incurred by the
27 department in administering this chapter act, except that the
28 fee may not exceed ~~\$325~~^{\$175} per district per year. The fees
29 collected under this section shall be deposited in the
30 Operating Trust Fund ~~established under s. 290.034, which shall~~
31 ~~be administered by the department of Community Affairs.~~ Any

1 fee rule must consider factors such as the dependent and
2 independent status of the district and district revenues for
3 the most recent fiscal year as reported to the Department of
4 Banking and Finance. The department may assess fines of not
5 more than \$25 per violation, with an aggregate total not to
6 exceed \$50 in any fiscal year, as penalties against special
7 districts that fail to remit required fees to the department.
8 Fines collected pursuant to this section shall be deposited in
9 the Operating Trust Fund of the department and shall only be
10 used for Special District Information Program purposes. It is
11 the intent of the Legislature that general revenue funds will
12 be made available to the department to pay one-half of the
13 cost of administering this chapter act.

14 Section 27. Paragraph (b) of subsection (3), paragraph
15 (a) of subsection (4), and subsection (5) of section 197.3632,
16 Florida Statutes, are amended to read:

17 197.3632 Uniform method for the levy, collection, and
18 enforcement of non-ad valorem assessments.--

19 (3)

20 (b) Annually by May ~~June~~ 1, the property appraiser
21 shall provide each local government using the uniform method
22 with the following information by list or compatible
23 electronic medium: the legal description of the property
24 within the boundaries described in the resolution, and the
25 names and addresses of the owners of such property. Such
26 information shall reference the property identification number
27 and otherwise conform in format to that contained on the ad
28 valorem roll submitted to the department. The property
29 appraiser is not required to submit information which is not
30 on the ad valorem roll or compatible electronic medium
31 submitted to the department. If the local government

1 determines that the information supplied by the property
2 appraiser is insufficient for the local government's purpose,
3 the local government shall obtain additional information from
4 any other source.

5 (4)(a) A local government shall adopt a non-ad valorem
6 assessment roll at a public hearing held between May ~~June~~ 1
7 and July 1 ~~September 15~~ if:

8 1. The non-ad valorem assessment is levied for the
9 first time;

10 2. The non-ad valorem assessment is increased beyond
11 the maximum rate authorized by law or judicial decree at the
12 time of initial imposition;

13 3. The local government's boundaries have changed,
14 unless all newly affected property owners have provided
15 written consent for such assessment to the local governing
16 board; or

17 4. There is a change in the purpose for such
18 assessment or in the use of the revenue generated by such
19 assessment.

20 (5) By July 1 ~~September 15~~ of each year, the chair of
21 the local governing board or his or her designee shall certify
22 a non-ad valorem assessment roll on compatible electronic
23 medium to the tax collector for merger and collection pursuant
24 to this section and to the property appraiser for inclusion in
25 the notice of proposed property taxes and non-ad valorem
26 assessments. The local government shall post the non-ad
27 valorem assessment for each parcel on the roll. The tax
28 collector shall not accept any such roll that is not certified
29 on compatible electronic medium and that does not contain the
30 posting of the non-ad valorem assessment for each parcel. It
31 is the responsibility of the local governing board that such

1 roll be free of errors and omissions. Alterations to such
2 roll may be made by the chair or his or her designee up to 10
3 days before certification. If the tax collector discovers
4 errors or omissions on such roll, he or she may request the
5 local governing board to file a corrected roll or a correction
6 of the amount of any assessment.

7 Section 28. Paragraph (b) of subsection (2) of section
8 200.065, Florida Statutes, 1996 Supplement, is amended to
9 read:

10 200.065 Method of fixing millage.--

11 (2) No millage shall be levied until a resolution or
12 ordinance has been approved by the governing board of the
13 taxing authority which resolution or ordinance must be
14 approved by the taxing authority according to the following
15 procedure:

16 (b) Within 35 days of certification of value pursuant
17 to subsection (1), each taxing authority shall advise the
18 property appraiser of its proposed millage rate, of its
19 rolled-back rate computed pursuant to subsection (1), and of
20 the date, time, and place at which a public hearing will be
21 held to consider the proposed millage rate and the tentative
22 budget. The property appraiser shall utilize this information
23 and the certified non-ad valorem assessment roll received
24 pursuant to s. 197.3632 in preparing the notice of proposed
25 property taxes and adopted non-ad valorem assessments pursuant
26 to s. 200.069. The deadline for mailing the notice shall be
27 the later of 55 days after certification of value pursuant to
28 subsection (1) or 10 days after either the date the tax roll
29 is approved or the interim roll procedures under s. 193.1145
30 are instituted. If the deadline for mailing the notice of
31 proposed property taxes is 10 days after the date the tax roll

1 is approved or the interim roll procedures are instituted, all
2 subsequent deadlines provided in this section shall be
3 extended. The number of days by which the deadlines shall be
4 extended shall equal the number of days by which the deadline
5 for mailing the notice of proposed taxes is extended beyond 55
6 days after certification. If any taxing authority fails to
7 provide the information required in this paragraph to the
8 property appraiser in a timely fashion, the taxing authority
9 shall be prohibited from levying a millage rate greater than
10 the rolled-back rate computed pursuant to subsection (1) for
11 the upcoming fiscal year, which rate shall be computed by the
12 property appraiser and used in preparing the notice of
13 proposed property taxes.

14 Section 29. Section 200.069, Florida Statutes, is
15 amended to read:

16 200.069 Notice of proposed property taxes and adopted
17 non-ad valorem assessments.--Pursuant to s. 200.065(2)(b), the
18 property appraiser, in the name of the taxing authorities and
19 local governing boards levying non-ad valorem assessments
20 within his or her jurisdiction and at the expense of the
21 county, shall prepare and deliver by first-class mail to each
22 taxpayer to be listed on the current year's assessment roll a
23 notice of proposed property taxes and adopted non-ad valorem
24 assessments, which notice shall be in substantially the
25 following form provided in subsections (1)-(11) for the notice
26 of proposed property taxes and in subsection (12) for the
27 notice of adopted non-ad valorem assessments. Notwithstanding
28 the provisions of s. 195.022, no county officer shall use a
29 form other than that provided by the department for this
30 purpose, except as provided in subsection (11) and s.
31 200.065(13).

1 (1) The notice shall read:

2

3

NOTICE OF PROPOSED PROPERTY TAXES

4

DO NOT PAY--THIS IS NOT A BILL

5

6

7

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

8

9

10

11

12

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

13

14

15

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

16

17

18

19

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23

(2) The notice shall further contain information applicable to the specific parcel in question. The information shall be in columnar form. There shall be five column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Your Taxes This Year IF PROPOSED Budget Change is Made," "A Public Hearing on the Proposed Taxes and Budget Will be Held:", and "Your Taxes This Year IF NO Budget Change is Made."

24

25

26

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31

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s. 236.02(6); other operating school levies; the municipality or municipal service taxing unit or units in which the parcel lies, if any; the water management district levying pursuant to s. 373.503; a single entry for other independent special districts in which the parcel lies, if any, except as provided

1 in subsection (11); and a single entry for all voted levies
2 for debt service applicable to the parcel, if any.

3 (4) For each entry listed in subsection (3), there
4 shall appear on the notice the following:

5 (a) In the first column, a brief, commonly used name
6 for the taxing authority or its governing body. The entry in
7 the first column for the levy required pursuant to s.
8 236.02(6) shall be "By State Law." The entry for other
9 operating school district levies shall be "By Local Board."
10 Both school levy entries shall be indented and preceded by the
11 notation "Public Schools:". The entry in the first column for
12 independent special districts other than the water management
13 district shall be "Independent Special Districts," except as
14 provided in subsection (11). For voted levies for debt
15 service, the entry shall be "Voter Approved Debt Payments."

16 (b) In the second column, the gross amount of ad
17 valorem taxes levied against the parcel in the previous year.
18 If the parcel did not exist in the previous year, the second
19 column shall be blank.

20 (c) In the third column, the gross amount of ad
21 valorem taxes proposed to be levied in the current year, which
22 amount shall be based on the proposed millage rates provided
23 to the property appraiser pursuant to s. 200.065(2)(b) or, in
24 the case of voted levies for debt service, the millage rate
25 previously authorized by referendum, and the taxable value of
26 the parcel as shown on the current year's assessment roll.

27 (d) In the fourth column, the date, the time, and a
28 brief description of the location of the public hearing
29 required pursuant to s. 200.065(2)(c). However:

30 1. No entry shall be made in the fourth column for the
31 line showing independent special districts other than water

1 management districts if that line represents more than one
2 district;

3 2. For the line showing voted levies for debt service
4 pursuant to paragraph (a), the following statement shall
5 appear: "Includes debt of ...(list of brief, commonly used
6 names for each taxing authority whose debt service levy is
7 included on this line)..."; and

8 3. For the line showing totals, the following
9 statement shall appear: "For details on independent special
10 districts and voter-approved debt, contact your Tax Collector
11 at ...(phone number)...". If the option in subsection (11) is
12 utilized, the phrase "independent special districts and" shall
13 be deleted.

14 (e) In the fifth column, the gross amount of ad
15 valorem taxes which would apply to the parcel in the current
16 year if each taxing authority were to levy the rolled-back
17 rate computed pursuant to s. 200.065(1) or, in the case of
18 voted levies for debt service, the amount previously
19 authorized by referendum.

20 (f) For special assessments collected utilizing the ad
21 valorem method pursuant to s. 197.363, the previous year's
22 assessment amount shall be added to the ad valorem taxes shown
23 in the second and fifth columns, and the amount proposed to be
24 imposed for the current year shall be added to the ad valorem
25 taxes shown in the third column.

26 (5) The amounts shown on each line preceding the entry
27 for voted levies for debt service shall include the sum of all
28 ad valorem levies of the applicable unit of local government
29 for operating purposes, including those of dependent special
30 districts (except for municipal service taxing units, which
31 shall be listed on the line for municipalities), and all

1 nonvoted or nondebt service special assessments imposed by the
2 applicable unit of local government to be collected utilizing
3 the ad valorem method. Voted levies for debt service for all
4 units of local government shall be combined and shown on a
5 single line, including voter-approved special assessments for
6 debt service if collected utilizing the ad valorem method.

7 (6) Following the entries for each taxing authority, a
8 final entry shall show: in the first column, the words "Total
9 Property Taxes:" and in the second, third, and fifth columns,
10 the sum of the entries for each of the individual taxing
11 authorities. The second, third, and fifth columns shall,
12 immediately below said entries, be labeled Column 1, Column 2,
13 and Column 3, respectively. Below these labels shall appear,
14 in boldfaced type, the statement: SEE REVERSE SIDE FOR
15 EXPLANATION.

16 (7) The notice shall further show a brief legal
17 description of the property and the name and mailing address
18 of the owner of record.

19 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
23 Your Property				
24 Value Last				
25 Year	\$.....	\$.....	\$.....	\$.....
26 Your Property				
27 Value This				
28 Year	\$.....	\$.....	\$.....	\$.....

29
30 If you feel that the market value of your property is
31 inaccurate or does not reflect fair market value, contact your

1 county property appraiser at ...(phone number)... or
2 ...(location)....

3 If the property appraiser's office is unable to resolve
4 the matter as to market value, you may file a petition for
5 adjustment with the Value Adjustment Board. Petition forms are
6 available from the county property appraiser and must be filed
7 ON OR BEFORE ...(date)....

8

9 (9) The reverse side of the form shall read:

10

11

EXPLANATION

12

13 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

14 This column shows the taxes that applied last year to your
15 property. These amounts were based on budgets adopted last
16 year and your property's previous taxable value.

17 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

18 This column shows what your taxes will be this year under the
19 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
20 proposal is NOT final and may be amended at the public
21 hearings shown on the front side of this notice.

22 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

23 This column shows what your taxes will be this year IF EACH
24 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
25 These amounts are based on last year's budgets and your
26 current assessment. The difference between columns 2 and 3 is
27 the tax change proposed by each local taxing authority and is
28 NOT the result of higher assessments.

29 ASSESSED VALUE means:

30 For homestead property: value as limited by the State
31 Constitution;

1 For agricultural and similarly assessed property:
2 classified use value;

3 For all other property: market value.
4

5 *Note: Amounts shown on this form do NOT reflect early payment
6 discounts you may have received or may be eligible to receive.
7 (Discounts are a maximum of 4 percent of the amounts shown on
8 this form.)
9

10 (10) The front side of the form required pursuant to
11 this section shall approximate in all essential respects the
12 facsimile set forth in this subsection as it appears in s. 26,
13 chapter 80-274, Laws of Florida, except for amendments
14 subsequent to 1980.

15 (11) If authorized by resolution of the governing body
16 of the county prior to July 1, and with the written
17 concurrence of the property appraiser, the notice specified in
18 this section shall contain a separate line entry for each
19 independent special taxing district in the jurisdiction of
20 which the parcel lies. Each such district shall be identified
21 by name. The form used for this purpose shall be identical to
22 that supplied by the department and shall be delivered to the
23 property appraiser not later than July 31, except that a
24 larger space shall be provided for listing the columnar
25 information specified in subsections (2), (3), (4), and (5).
26 If the executive director of the department grants written
27 permission, the form may be printed only on one side. The
28 governing body of the county shall bear the expense of
29 procuring such form.

30 (12) There must be a clear partition between the
31 notice of proposed property taxes and the notice of adopted

1 non-ad valorem assessments. The partition must be a bold
2 horizontal line approximately 1/8 inch thick. By rule, the
3 department shall provide a format for the form of the notice
4 of adopted non-ad valorem assessments which meets the
5 following minimum requirements:

6 (a) There must be subheadings for columns listing the
7 levying local governing board, with corresponding assessment
8 rates expressed in dollars and cents per unit of assessment,
9 and the associated assessment amount.

10 (b) The purpose of each assessment must also be listed
11 in the column listing the levying local governing board if the
12 purpose is not clearly indicated by the name of the board.

13 (c) Each non-ad valorem assessment for each levying
14 local governing board must be listed separately.

15 (d) If a county has too many municipal service benefit
16 units to be listed separately, it shall combine them by
17 function.

18 (e) A brief statement outlining the responsibility of
19 the tax collector and each levying local governing board as to
20 any non-ad valorem assessment must be provided on the form,
21 accompanied by directions as to which office to contact for
22 particular questions or problems.

23 (13)(12) The bottom portion of the notice shall
24 further read in bold, conspicuous print:

25
26 "You may be liable for ~~Your final tax bill may~~
27 contain non-ad valorem assessments which may
28 not be reflected on this notice such as
29 assessments for roads, fire, garbage, lighting,
30 drainage, water, sewer, or other governmental
31 services and facilities which may be levied by

1 your county, city, or any special district
2 which are not reflected on this notice or your
3 final tax bill."
4

5 Section 30. Codification.--Each district, by December
6 1, 2001, or when any act relating to such district is
7 introduced to the Legislature, whichever is first, shall
8 submit to the Legislature a draft codified charter, at its
9 expense, so that its special acts may be codified into a
10 single act for reenactment by the Legislature, if there is
11 more than one special act for the district. Any codified act
12 relating to a district, which act is submitted to the
13 Legislature for reenactment, shall provide for the repeal of
14 all prior special acts of the Legislature relating to the
15 district.

16 Section 31. Except as otherwise provided herein, this
17 act shall take effect October 1, 1997.
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541-131A-97

HOUSE SUMMARY

Establishes an oversight review process for special districts and provides requirements with respect thereto. Specifies who should carry out the review and provides review criteria. Provides for a final report and provides requirements for a plan for merger or dissolution of a district under review.

Revises provisions relating to county powers with respect to special districts within which municipal services and facilities are provided. Defines "public facilities" under the Uniform Special District Accountability Act of 1989. Requires independent special district charters to contain certain information. Provides for preparation of the official list of special districts by the Special District Information Program and revises requirements with respect thereto. Revises requirements relating to a district's authority to dispute its status on the list and respond thereto. Deletes a requirement that the law creating an independent special district provide a method for dissolving the district. Specifies that only the Legislature may create an independent special district, except as otherwise authorized by law. Requires a status statement in a district charter. Provides requirements for creation of dependent special districts by county or municipal ordinance. Provides merger and dissolution requirements for special districts. Provides for a petition requesting an election in response to a proposal to involuntarily merge or dissolve certain special districts. Provides procedures and requirements for declaration that a district is inactive. Revises provisions relating to financial allocations upon merger or dissolution.

Revises election procedures and requirements for special districts. Provides method of qualifying and provides for fees. Revises the special requirements and procedures for elections for districts with governing boards elected on a one-acre/one-vote basis. Removes an exemption for certain single-purpose water control districts. Revises requirements for issuance of bonds by a special district when no referendum is required. Provides limitations on the power of districts to issue general obligation bonds. Revises requirements relating to special districts' public facilities reports and provides for annual notice of changes thereto. Revises requirements relating to consistency of special district facilities with local government comprehensive plans and provides that such requirements do not apply to certain spoil disposal sites. Revises the time for designation of a registered office and agent. Requires publication of special district meeting schedules.

Revises provisions relating to assessment of fines against districts that fail to file certain reports.

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1 Revises provisions relating to initiation of enforcement
2 proceedings against such districts. Revises provisions
3 which authorize department action if a district is
4 determined to be inactive or if failure to file reports
5 is determined to be volitional. Revises provisions
6 relating to rulemaking authority. Provides salary and
7 benefits limitations applicable to special district
8 employees. Authorizes special districts to provide for
9 certain extra merit compensation for employees. Revises
10 provisions relating to fees and amounts thereof. Revises
11 provisions relating to imposition of fines against
12 districts that fail to remit required fees.

13 Revises dates for provision of certain information,
14 holding of public hearings, and certification of rolls
15 with respect to the levy and collection of non-ad valorem
16 assessments and provides for certification of rolls to
17 the property appraiser. Provides for inclusion in the
18 notice of proposed property taxes of a notice of adopted
19 non-ad valorem assessments and provides requirements with
20 respect thereto.

21 Requires districts to submit a draft codified charter so
22 that their special acts may be codified by the
23 Legislature.

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