

1 A bill to be entitled
2 An act relating to local government; amending
3 s. 11.45, F.S.; revising provisions which
4 provide requirements for annual financial
5 audits of local governmental entities by
6 independent certified public accountants;
7 requiring the auditor to notify each member of
8 the governing body of such an entity of certain
9 deteriorating financial conditions; providing
10 duties of the Auditor General upon
11 identification of information in an audit
12 report that indicates a local governmental
13 entity may be in a state of financial
14 emergency; amending s. 125.901, F.S.;
15 correcting a reference; amending s. 165.041,
16 F.S., relating to merger of local government
17 entities, to conform; amending s. 189.403,
18 F.S.; redefining "dependent special district"
19 and defining "public facilities" under the
20 Uniform Special District Accountability Act of
21 1989; providing that, for purposes of the ad
22 valorem tax exemption for governmental units,
23 special districts shall be treated as
24 municipalities; providing for retroactive
25 effect; amending s. 189.4031, F.S.; removing
26 provisions relating to applicability to certain
27 dependent special districts; requiring
28 independent special district charters to
29 contain certain information; amending s.
30 189.404, F.S.; deleting a requirement that the
31 law creating an independent special district

1 provide a method for dissolving the district;
 2 specifying that only the Legislature may create
 3 an independent special district, except as
 4 otherwise authorized by law; requiring a status
 5 statement in a district charter; amending s.
 6 189.4041, F.S.; providing requirements for
 7 creation of dependent special districts by
 8 county or municipal ordinance; amending s.
 9 189.4042, F.S.; providing merger and
 10 dissolution requirements for special districts;
 11 repealing s. 189.4043, F.S., which provides
 12 special district dissolution procedures;
 13 amending s. 189.4044, F.S.; providing
 14 procedures and requirements for declaration
 15 that a district is inactive; amending s.
 16 189.4045, F.S.; revising provisions relating to
 17 financial allocations upon merger or
 18 dissolution; creating s. 189.4047, F.S.;
 19 providing for refund of special assessments
 20 levied by a dependent special district under
 21 certain conditions; providing for retroactive
 22 effect; amending s. 189.405, F.S.; revising
 23 election procedures and requirements for
 24 special districts; providing method of
 25 qualifying and providing for fees; amending s.
 26 189.4051, F.S.; revising the special
 27 requirements and procedures for elections for
 28 districts with governing boards elected on a
 29 one-acre/one-vote basis; amending s. 189.412,
 30 F.S.; revising provisions relating to the
 31 duties of the Special District Information

1 Program; removing the requirement for
2 organization of a biennial conference; amending
3 s. 189.415, F.S.; revising requirements
4 relating to special districts' public
5 facilities reports and providing for annual
6 notice of changes thereto; amending s.
7 189.4155, F.S.; revising requirements relating
8 to consistency of special district facilities
9 with local government comprehensive plans and
10 providing that such requirements do not apply
11 to certain spoil disposal sites; providing that
12 certain ports are deemed to be in compliance
13 with said section; amending s. 189.416, F.S.;
14 revising the time for designation of a
15 registered office and agent; amending s.
16 189.417, F.S.; requiring publication of special
17 district meeting schedules and revising
18 requirements for filing such schedules;
19 amending s. 189.421, F.S.; revising provisions
20 relating to initiation of enforcement
21 proceedings against districts that fail to file
22 certain reports; amending s. 189.422, F.S.;
23 revising provisions which authorize department
24 action if a district is determined to be
25 inactive or if failure to file reports is
26 determined to be volitional; amending s.
27 189.425, F.S.; revising provisions relating to
28 rulemaking authority; creating s. 189.428,
29 F.S.; establishing an oversight review process
30 for special districts and providing
31 requirements with respect thereto; specifying

1 who should carry out the review; providing
2 review criteria; providing for a final report
3 and providing requirements for a plan for
4 merger or dissolution of a district under
5 review; providing exemptions; requiring
6 districts to submit a draft codified charter so
7 that their special acts may be codified by the
8 Legislature; amending s. 196.012, F.S.;
9 revising provisions which specify when a
10 governmental, municipal, or public purpose is
11 deemed to be served by a lessee of government
12 property for ad valorem tax exemption purposes;
13 specifying additional activities that are
14 deemed to serve such purposes; amending s.
15 200.069, F.S.; authorizing inclusion in the
16 notice of proposed property taxes of a notice
17 of adopted non-ad valorem assessments and
18 providing requirements with respect thereto;
19 providing effective dates.
20

21 Be It Enacted by the Legislature of the State of Florida:
22

23 Section 1. Paragraph (a) of subsection (3) of section
24 11.45, Florida Statutes, 1996 Supplement, is amended to read:

25 11.45 Definitions; duties; audits; reports.--

26 (3)(a)1. The Auditor General shall annually make
27 financial audits of the accounts and records of all state
28 agencies, as defined in this section, of all district school
29 boards, and of all district boards of trustees of community
30 colleges. This section does not limit the Auditor General's
31 discretionary authority to conduct performance audits of these

1 governmental entities as authorized in subparagraph 2. A
2 district school board may select an independent auditor to
3 perform a financial audit as defined in paragraph (1)(b)
4 notwithstanding the notification provisions of this section.
5 In addition, a district school board may employ an internal
6 auditor to perform ongoing financial verification of the
7 financial records of a school district who must report
8 directly to the district school board or its designee.

9 2. The Auditor General may at any time make financial
10 audits and performance audits of the accounts and records of
11 all governmental entities created pursuant to law. The audits
12 referred to in this subparagraph must be made whenever
13 determined by the Auditor General, whenever directed by the
14 Legislative Auditing Committee, or whenever otherwise required
15 by law or concurrent resolution. A district school board,
16 expressway authority, or bridge authority may require that the
17 annual financial audit of its accounts and records be
18 completed within 12 months after the end of its fiscal year.
19 If the Auditor General is unable to meet that requirement, the
20 Auditor General shall notify the school board, the expressway
21 authority, or the bridge authority pursuant to subparagraph 4.

22 3. The Office of Program Policy Analysis and
23 Government Accountability within the Office of the Auditor
24 General shall maintain a schedule of performance audits of
25 state programs. In conducting a performance audit of a state
26 program, the Office of Program Policy Analysis and Government
27 Accountability, when appropriate, shall identify and comment
28 upon alternatives for accomplishing the goals of the program
29 being audited. Such alternatives may include funding
30 techniques and, if appropriate, must describe how other states
31 or governmental units accomplish similar goals.

1 4. If by July 1 in any fiscal year a district school
2 board or local governmental entity has not been notified that
3 a financial audit for that fiscal year will be performed by
4 the Auditor General pursuant to subparagraph 2., each
5 municipality with either revenues or expenditures of more than
6 \$100,000, each special district with either revenues or
7 expenditures of more than \$50,000, and each county agency
8 shall, and each district school board may, require that an
9 annual financial audit of its accounts and records be
10 completed, within 12 months after the end of its respective
11 fiscal year, by an independent certified public accountant
12 retained by it and paid from its public funds. An independent
13 certified public accountant who is selected to perform an
14 annual financial audit of a school district must report
15 directly to the district school board or its designee. A
16 management letter must be prepared and included as a part of
17 each financial audit report. Each local government finance
18 commission, board, or council, and each municipal power
19 corporation, created as a separate legal or administrative
20 entity by interlocal agreement under s. 163.01(7), shall
21 provide the Auditor General, within 12 months after the end of
22 its fiscal year, with an annual financial audit report of its
23 accounts and records and a written statement or explanation or
24 rebuttal concerning the auditor's comments, including
25 corrective action to be taken. The county audit shall be one
26 document that includes a separate audit of each county agency.
27 The county audit must include an audit of the deposits into
28 and expenditures from the Public Records Modernization Trust
29 Fund. The Auditor General shall tabulate the results of the
30 audits of the Public Records Modernization Trust Fund and
31 report a summary of the audits to the Legislature annually.

1 5. The governing body of a municipality or a special
2 district must establish an auditor selection committee and
3 competitive auditor selection procedures. The governing board
4 may elect to use its own competitive auditor selection
5 procedures or the procedures outlined in subparagraph 6.

6 6. The governing body of a noncharter county or
7 district school board that elects to use a certified public
8 accountant other than the Auditor General is responsible for
9 selecting an independent certified public accountant to audit
10 the county agencies of the county or district school board
11 according to the following procedure:

12 a. For each noncharter county, an auditor selection
13 committee must be established, consisting of the county
14 officers elected pursuant to s. 1(d), Art. VIII of the State
15 Constitution, and one member of the board of county
16 commissioners or its designee.

17 b. The committee shall publicly announce, in a uniform
18 and consistent manner, each occasion when auditing services
19 are required to be purchased. Public notice must include a
20 general description of the audit and must indicate how
21 interested certified public accountants can apply for
22 consideration.

23 c. The committee shall encourage firms engaged in the
24 lawful practice of public accounting who desire to provide
25 professional services to submit annually a statement of
26 qualifications and performance data.

27 d. Any certified public accountant desiring to provide
28 auditing services must first be qualified pursuant to law. The
29 committee shall make a finding that the firm or individual to
30 be employed is fully qualified to render the required
31 services. Among the factors to be considered in making this

1 finding are the capabilities, adequacy of personnel, past
2 record, and experience of the firm or individual.

3 e. The committee shall adopt procedures for the
4 evaluation of professional services, including, but not
5 limited to, capabilities, adequacy of personnel, past record,
6 experience, results of recent external quality control
7 reviews, and such other factors as may be determined by the
8 committee to be applicable to its particular requirements.

9 f. The public must not be excluded from the
10 proceedings under this subparagraph.

11 g. The committee shall evaluate current statements of
12 qualifications and performance data on file with the
13 committee, together with those that may be submitted by other
14 firms regarding the proposed audit, and shall conduct
15 discussions with, and may require public presentations by, no
16 fewer than three firms regarding their qualifications,
17 approach to the audit, and ability to furnish the required
18 services.

19 h. The committee shall select no fewer than three
20 firms deemed to be the most highly qualified to perform the
21 required services after considering such factors as the
22 ability of professional personnel; past performance;
23 willingness to meet time requirements; location; recent,
24 current, and projected workloads of the firms; and the volume
25 of work previously awarded to the firm by the agency, with the
26 object of effecting an equitable distribution of contracts
27 among qualified firms, provided such distribution does not
28 violate the principle of selection of the most highly
29 qualified firms. If fewer than three firms desire to perform
30 the services, the committee shall recommend such firms as it
31 determines to be qualified.

1 i. If the governing board receives more than one
2 proposal for the same engagement, the board may rank, in order
3 of preference, the firms to perform the engagement. The firm
4 ranked first may then negotiate a contract with the board
5 giving, among other things, a basis of its fee for that
6 engagement. If the board is unable to negotiate a
7 satisfactory contract with that firm, negotiations with that
8 firm shall be formally terminated, and the board shall then
9 undertake negotiations with the second-ranked firm. Failing
10 accord with the second-ranked firm, negotiations shall then be
11 terminated with that firm and undertaken with the third-ranked
12 firm. Negotiations with the other ranked firms shall be
13 undertaken in the same manner. The board, in negotiating with
14 firms, may reopen formal negotiations with any one of the
15 three top-ranked firms, but it may not negotiate with more
16 than one firm at a time. The board shall also negotiate on the
17 scope and quality of services. In making such determination,
18 the board shall conduct a detailed analysis of the cost of the
19 professional services required in addition to considering
20 their scope and complexity. For contracts over \$50,000, the
21 board shall require the firm receiving the award to execute a
22 truth-in-negotiation certificate stating that the rates of
23 compensation and other factual unit costs supporting the
24 compensation are accurate, complete, and current at the time
25 of contracting. Such certificate shall also contain a
26 description and disclosure of any understanding that places a
27 limit on current or future years' audit contract fees,
28 including any arrangements under which fixed limits on fees
29 will not be subject to reconsideration if unexpected
30 accounting or auditing issues are encountered. Such
31 certificate shall also contain a description of any services

1 rendered by the certified public accountant or firm of
2 certified public accountants at rates or terms that are not
3 customary. Any auditing service contract under which such a
4 certificate is required must contain a provision that the
5 original contract price and any additions thereto shall be
6 adjusted to exclude any significant sums by which the board
7 determines the contract price was increased due to inaccurate
8 or incomplete factual unit costs. All such contract
9 adjustments shall be made within 1 year following the end of
10 the contract.

11 j. If the board is unable to negotiate a satisfactory
12 contract with any of the selected firms, the committee shall
13 select additional firms, and the board shall continue
14 negotiations in accordance with this subsection until an
15 agreement is reached.

16 7. At the conclusion of the audit field work, the
17 independent certified public accountant shall discuss with the
18 head of each local governmental entity or the chair's designee
19 or with the chair of the district school board or the chair's
20 designee, as appropriate, all of the auditor's comments that
21 will be included in the audit report. If the officer is not
22 available to discuss the auditor's comments, their discussion
23 is presumed when the comments are delivered in writing to his
24 or her office. The auditor shall notify each member of the
25 governing body of a local governmental entity for which
26 deteriorating financial conditions exist which may cause a
27 condition described in s. 218.503(1) to occur if actions are
28 not taken to address such conditions.

29 8. The officer's written statement of explanation or
30 rebuttal concerning the auditor's comments, including
31 corrective action to be taken, must be filed with the

1 governing body of the local governmental entity or district
2 school board within 30 days after the delivery of the
3 financial audit report.

4 9. The Auditor General, in consultation with the Board
5 of Accountancy, shall adopt rules for the form and conduct of
6 all local governmental entity audits. The rules must include,
7 but are not limited to, requirements for the reporting of
8 information necessary to carry out the purposes of the Local
9 Government Financial Emergencies Act as stated in s. 218.501.

10 10. Any local governmental entity or district school
11 board financial audit report required under subparagraph 4.
12 and the officer's written statement of explanation or rebuttal
13 concerning the auditor's comments, including corrective action
14 to be taken, must be submitted to the Auditor General within
15 45 days after delivery of the audit report to the local
16 governmental entity or district school board but no later than
17 12 months after the end of the fiscal year. If the Auditor
18 General does not receive the financial audit report within the
19 prescribed period, he or she must notify the Legislative
20 Auditing Committee that the governmental entity has not
21 complied with this subparagraph. Following notification of
22 failure to submit the required audit report or items required
23 by rule adopted by the Auditor General, a hearing must be
24 scheduled by rule of the committee. After the hearing, the
25 committee shall determine which local governmental entities
26 will be subjected to further state action. If it finds that
27 one or more local governmental entities should be subjected to
28 further state action, the committee shall:

29 a. In the case of a local governmental entity, request
30 the Department of Revenue and the Department of Banking and
31 Finance to withhold any funds payable to such governmental

1 entity until the required financial audit is received by the
2 Auditor General.

3 b. In the case of a special district, notify the
4 Department of Community Affairs that the special district has
5 failed to provide the required audits. Upon receipt of
6 notification, the Department of Community Affairs shall
7 proceed pursuant to ss. 189.421 and 189.422.

8 11.a. The Auditor General, in consultation with the
9 Board of Accountancy, shall review all audit reports submitted
10 by local governmental entities pursuant to subparagraph 9. The
11 Auditor General shall request any significant items that were
12 omitted in violation of a rule adopted by the Auditor General.
13 The items must be provided within 45 days after the date of
14 the request. If the Auditor General does not receive the
15 requested items, he shall notify the Joint Legislative
16 Auditing Committee.

17 b. The Auditor General shall notify the Governor and
18 the Joint Legislative Auditing Committee of any audit report
19 reviewed by the Auditor General which contains a statement
20 that the local governmental entity is in a state of financial
21 emergency as provided in s. 218.503. If the Auditor General,
22 in reviewing any audit report, identifies additional
23 information which indicates that the local governmental entity
24 may be in a state of financial emergency as provided in s.
25 218.503, the Auditor General shall request appropriate
26 clarification from the local governmental entity. The
27 requested clarification must be provided within 45 days after
28 the date of the request. If the Auditor General does not
29 receive the requested clarification, he or she shall notify
30 the Joint Legislative Auditing Committee. If, after obtaining
31 the requested clarification, the Auditor General determines

1 that the local governmental entity is in a state of financial
2 emergency as provided in s. 218.503, he or she shall notify
3 the Governor and the Joint Legislative Auditing Committee.

4 12. In conducting a performance audit of any agency,
5 the Auditor General shall use the Agency Strategic Plan of the
6 agency in evaluating the performance of the agency.

7 Section 2. Subsection (4) of section 125.901, Florida
8 Statutes, is amended to read:

9 125.901 Children's services; independent special
10 district; council; powers, duties, and functions.--

11 (4) Any district created pursuant to the provisions of
12 this section may be dissolved by a special act of the
13 Legislature, or the county governing body may by ordinance
14 dissolve the district subject to the approval of the
15 electorate. If any district is dissolved pursuant to the
16 provisions of this subsection, each county shall first
17 obligate itself to assume the debts, liabilities, contracts,
18 and outstanding obligations of the district within the total
19 millage available to the county governing body for all county
20 and municipal purposes as provided for under s. 9, Art. VII of
21 the State Constitution. Any district may also be dissolved
22 pursuant to the provisions of s. 189.4042 ~~189.4043~~ or s.
23 ~~189.4044~~.

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

26 165.041 Incorporation; merger.--

27 (1)(a) A charter for incorporation of a municipality,
28 except in case of a merger which is adopted as otherwise
29 provided in subsections (2) and, (3), ~~and (4)~~, shall be
30 adopted only by a special act of the Legislature upon
31

1 determination that the standards herein provided have been
2 met.

3 (b) To inform the Legislature on the feasibility of a
4 proposed incorporation of a municipality, a feasibility study
5 shall be completed and submitted to the Legislature in
6 conjunction with a proposed special act for the enactment of
7 the municipal charter. Such feasibility study shall contain
8 the following:

9 1. Data and analysis to support the conclusions that
10 incorporation is necessary and financially feasible, including
11 population projections and population density calculations,
12 and an explanation concerning methodologies used for such
13 analysis.

14 2. Evaluation of the alternatives available to the
15 area to address its policy concerns.

16 3. Evidence that the proposed municipality meets the
17 requirements for incorporation pursuant to s. 165.061.

18 (c) In counties that have adopted a municipal overlay
19 for municipal incorporation pursuant to s. 163.3217, such
20 information shall be submitted to the Legislature in
21 conjunction with any proposed municipal incorporation in the
22 county. This information should be used to evaluate the
23 feasibility of a proposed municipal incorporation in the
24 geographic area.

25 (2)(a) A charter for merger of two or more
26 municipalities and associated unincorporated areas may also be
27 adopted by passage of a concurrent ordinance by the governing
28 bodies of each municipality affected, approved by a vote of
29 the qualified voters in each area affected.

30 (b) The ordinance shall provide for:

31 1. The charter and its effective date.

1 2. The financial or other adjustments required.

2 3. A referendum for separate majorities by each unit
3 or area to be affected.

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

9 (c) Notice of the election shall be published at least
10 once each week for 2 consecutive weeks immediately prior to
11 the election, in a newspaper of general circulation in the
12 area to be affected. Such notice shall give the time and
13 places for the election and a general description of the area
14 to be included in the municipality, which shall be in the form
15 of a map to show clearly the area to be covered by the
16 municipality.

17 ~~(3) The merger of one or more municipalities or~~
18 ~~counties with special districts, or of two or more special~~
19 ~~districts, may also be adopted by passage of a concurrent~~
20 ~~ordinance or, in the case of special districts, resolution by~~
21 ~~the governing bodies of each unit to be affected.~~

22 (3)(4)(a) Initiation of procedures for municipal
23 incorporation by merger as described in subsection ~~subsections~~
24 (2) ~~and (3)~~ may be done either by adoption of a resolution by
25 the governing body of an area to be affected or by a petition
26 of 10 percent of the qualified voters in the area.

27 (b) If a petition has been filed with the clerks of
28 the governing bodies concerned, the governing bodies shall
29 immediately undertake a study of the feasibility of the
30 formation proposal and shall, within 6 months, either adopt an
31 ordinance under subsection (2) ~~or subsection (3)~~ or reject the

1 petition, specifically stating the facts upon which the
2 rejection is based.

3 (c) The purpose of this subsection is to provide broad
4 citizen involvement in both initiating and developing their
5 local government; therefore, establishment of appropriate
6 citizen advisory committees, as well as other mechanisms for
7 citizen involvement, by the governing bodies of the units
8 affected is specifically authorized and encouraged.

9 Section 4. (1) Subsections (1) and (2) of section
10 189.403, Florida Statutes, are amended, and subsection (7) is
11 added to said section, to read:

12 189.403 Definitions.--As used in this chapter, the
13 term:

14 (1) "Special district" means a local unit of special
15 purpose, as opposed to general-purpose, government within a
16 limited boundary, created by general law, special act, local
17 ordinance, or by rule of the Governor and Cabinet. The
18 special purpose or purposes of special districts are
19 implemented by specialized functions and related prescribed
20 powers. For the purpose of s. 196.199(1), special districts
21 shall be treated as municipalities.The term does not include
22 a school district, a community college district, a special
23 improvement district created pursuant to s. 285.17, a
24 municipal service taxing or benefit unit as specified in s.
25 125.01, or a board which provides electrical service and which
26 is a political subdivision of a municipality or is part of a
27 municipality.

28 (2) "Dependent special district" means a special
29 district that meets at least one of the following criteria:
30
31

1 (a) The membership of its governing body is identical
2 to that of the governing body of a single county or a single
3 municipality.

4 (b) All members of its governing body are appointed by
5 the governing body of a single county or a single
6 municipality.

7 (c) During their unexpired terms, members of the
8 special district's governing body are subject to removal at
9 will by the governing body of a single county or a single
10 municipality.

11 (d) The district has a budget that requires approval
12 through an affirmative vote or can be vetoed by the governing
13 body of a single county or a single municipality.

14
15 This subsection is for purposes of definition only. Nothing
16 in this subsection confers additional authority upon local
17 governments not otherwise authorized by the provisions of the
18 special acts or general acts of local application creating
19 each special district, as amended.

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

29 (2) The amendment to s. 189.403(1), Florida Statutes,
30 by this section shall take effect upon this act becoming a law
31 and shall apply to the 1995 tax rolls and thereafter.

1 Section 5. 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 6. Paragraph (c) of subsection (3) and
21 subsection (4) of section 189.404, Florida Statutes, are
22 amended, and subsection (5) is added to said section, to read:

23 189.404 Legislative intent for the creation of
24 independent special districts; special act prohibitions; model
25 elements and other requirements; general-purpose local
26 government/Governor and Cabinet creation authorizations.--

27 (3) MINIMUM REQUIREMENTS.--General laws or special
28 acts that create or authorize the creation of independent
29 special districts and are enacted after September 30, 1989,
30 must address and require the following in their charters:
31

1 (c) The methods for establishing ~~and dissolving~~ the
2 district.

3 (4) LOCAL GOVERNMENT/GOVERNOR AND CABINET CREATION
4 AUTHORIZATIONS.--Except as otherwise authorized by general
5 law, only the Legislature may create independent special
6 districts.

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

10 (b) A county may create an independent special
11 district which shall be adopted by a charter in accordance
12 with s. 125.901 or s. 154.331 or chapter 155, or which shall
13 be established by ordinance in accordance with s. 190.005, or
14 as otherwise authorized by general law.

15 (c) The Governor and Cabinet may create an independent
16 special district which shall be established by rule in
17 accordance with s. 190.005, ~~in accordance with s. 374.075,~~ or
18 as otherwise authorized in general law. The Governor and
19 Cabinet may also approve the establishment of a charter for
20 the creation of an independent special district which shall be
21 in accordance with s. 373.1962, or as otherwise authorized in
22 general law.

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

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

31

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

5 (5) STATUS STATEMENT.--After October 1, 1997, the
6 charter of any newly created special district shall contain
7 and, as practical, the charter of a preexisting special
8 district shall be amended to contain, a reference to the
9 status of the special district as dependent or independent.
10 When necessary, the status statement shall be amended to
11 conform with the department's determination or declaratory
12 statement regarding the status of the district.

13 Section 7. Section 189.4041, Florida Statutes, is
14 amended to read:

15 189.4041 Dependent special districts ~~created after~~
16 ~~September 30, 1989.--~~

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

21 (2) A county is authorized to create dependent special
22 districts within the boundary lines of the county, subject to
23 the approval of the governing body of the incorporated area
24 affected.

25 (3) A municipality is authorized to create dependent
26 special districts within the boundary lines of the
27 municipality.

28 (4) Dependent special districts created by a county or
29 municipality shall be created by adoption of an ordinance that
30 includes:

31

1 (a) The purpose, powers, functions, and duties of the
2 district.

3 (b) The geographic boundary limitations of the
4 district.

5 (c) The authority of the district.

6 (d) An explanation of why the district is the best
7 alternative.

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

10 (f) The applicable financial disclosure, noticing, and
11 reporting requirements.

12 (g) The methods for financing the district.

13 (h) A declaration that the creation of the district is
14 consistent with the approved local government comprehensive
15 plans.

16 Section 8. Section 189.4042, Florida Statutes, is
17 amended to read:

18 189.4042 Merger and dissolution procedures.--

19 (1)(a) The merger or dissolution of dependent ~~one or~~
20 ~~more municipalities or counties with special districts, may be~~
21 ~~effectuated by an ordinance of the general-purpose local~~
22 ~~governmental entity wherein the geographical area of the~~
23 ~~district or districts is located or the merger of two or more~~
24 ~~special districts, may be adopted by passage of a concurrent~~
25 ~~ordinance or, in the case of special districts, resolution by~~
26 ~~the governing bodies of each unit to be affected. However, a~~
27 ~~county may not dissolve a special district that is dependent~~
28 ~~to a municipality or vice versa, or a dependent district~~
29 ~~created by special act.~~

30 ~~(2)(a) Initiation of procedures for merger of special~~
31 ~~districts as described in subsection (1) may be done either by~~

1 ~~adoption of a resolution by the governing body of an area to~~
2 ~~be affected or by a petition of 10 percent of the qualified~~
3 ~~voters in the area.~~

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

10 ~~(b)(c) A copy of any ordinance and of any changes to a~~
11 ~~the proposed charter affecting the status or boundaries of one~~
12 ~~or more special districts or merger agreement shall be filed~~
13 ~~with the Special District Information Program within 30 days~~
14 ~~after the effective date of such activity the merger with the~~
15 ~~Special District Information Program and each local~~
16 ~~general-purpose government within which the district is~~
17 ~~located.~~

18 ~~(d) The purpose of this subsection is to provide broad~~
19 ~~citizen involvement in both initiating and developing special~~
20 ~~districts; therefore, establishment of appropriate citizen~~
21 ~~advisory committees, as well as other mechanisms for citizen~~
22 ~~involvement, by the governing bodies of the units affected is~~
23 ~~specifically authorized and encouraged.~~

24 ~~(2) The merger or dissolution of an independent~~
25 ~~special district or a dependent district created and operating~~
26 ~~pursuant to a special act may only be effectuated by the~~
27 ~~Legislature unless otherwise provided by general law. If an~~
28 ~~independent district was created by a county or municipality,~~
29 ~~the county or municipality that created the district may merge~~
30 ~~or dissolve the district.~~

31

1 (3) The provisions of this section shall not apply to
2 community development districts implemented pursuant to
3 chapter 190 or to water management districts created and
4 operated pursuant to chapter 373.

5 Section 9. Section 189.4043, Florida Statutes, is
6 hereby repealed.

7 Section 10. Section 189.4044, Florida Statutes, is
8 amended to read:

9 189.4044 Special ~~dissolution~~ procedures for inactive
10 districts.--

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

18 (a) That the special district meets one of the
19 following criteria:~~has not had appointed or elected a~~
20 ~~governing body within the 4 years immediately preceding or as~~
21 ~~otherwise provided by law or has not operated within the 2~~
22 ~~years immediately preceding;~~

23 1. The district has taken no action for 2 calendar
24 years;

25 2. The district has not had a governing board or a
26 sufficient number of governing board members to constitute a
27 quorum for 18 or more months;

28 3. The district has failed to file or make a good
29 faith effort to file any of the reports listed in s. 189.419;
30 or

31

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

4 (b) That a notice of the proposed declaration
5 ~~proclamation~~ has been published once a week for 4 weeks in a
6 newspaper of general circulation within the county or
7 municipality wherein the territory of the special district is
8 located, stating the name of said special district, the law
9 under which it was organized and operating, a general
10 description of the territory included in said special
11 district, and stating that any objections to the proposed
12 declaration ~~proclamation~~ or to any claims against the assets
13 ~~debts~~ of said special district shall be filed not later than
14 60 days following the date of last publication with the
15 department; and

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

19 ~~(2) The state agency charged with collecting financial~~
20 ~~information from special districts shall report to the~~
21 ~~Department of State and the Department of Community Affairs~~
22 ~~any special district which has failed to file a report within~~
23 ~~the time set by law.~~

24 (2)(3) If any special district is declared inactive
25 pursuant to this section ~~owes any debt at the time of~~
26 proclamation, the any property or assets of the special
27 district are ~~such unit, or which belonged thereto at the time~~
28 ~~of such proclamation, shall be~~ subject to legal process for
29 payment of any debts of the district ~~such debt~~. After the
30 payment of all the debts of said inactive special district,
31 the remainder of its property or assets shall escheat to the

1 county or municipality wherein located. If, however, it shall
 2 be necessary, in order to pay any such debt, to levy any tax
 3 or taxes on the property in the territory or limits of the
 4 inactive special district, the same may be assessed and levied
 5 by order of the local general-purpose government wherein the
 6 same is situated and shall be assessed by the county property
 7 appraiser and collected by the county tax collector.

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

18 (4) A special district declared inactive under this
 19 section must be dissolved by repeal of its enabling laws.

20 Section 11. Subsections (1) and (2) of section
 21 189.4045, Florida Statutes, are amended to read:

22 189.4045 Financial allocations.--

23 (1) The government formed by merger of existing
 24 special districts shall assume all indebtedness of, and
 25 receive title to all property owned by, the preexisting
 26 special districts. The proposed charter ~~or merger agreement~~
 27 shall provide for the determination of the proper allocation
 28 of the indebtedness so assumed and the manner in which said
 29 debt shall be retired.

30 (2) Unless otherwise provided by law or ordinance, the
 31 dissolution of a special district government shall transfer

1 the title to all property owned by the preexisting special
2 district government to the local general-purpose government,
3 which shall also assume all indebtedness of the preexisting
4 special district, ~~unless otherwise provided in the dissolution~~
5 ~~plan.~~

6 Section 12. Effective upon this act becoming a law,
7 section 189.4047, Florida Statutes, is created to read:

8 189.4047 Refund of certain special assessments.--If a
9 dependent special district has levied assessments for an
10 improvement or specialized function for which it was created;
11 no bonds have been issued against which the special
12 assessments are pledged; and the county or municipality which
13 created the special district determines that the demand for
14 the improvement or function no longer exists or the majority
15 of the land against which the special assessments were
16 authorized has been purchased by a tax exempt governmental
17 agency to be preserved for environmental purposes and which
18 cannot receive the benefit for which the assessments were
19 levied, unspent and unobligated moneys collected as
20 assessments, along with any interest collected thereon, shall
21 be refunded to the original payors of the assessments when the
22 costs of distributing the refund do not exceed the amount
23 available for refund. This section shall operate
24 retroactively to January 1, 1987.

25 Section 13. Effective January 1, 1998, subsections
26 (2), (3), and (4) of section 189.405, Florida Statutes, are
27 amended to read:

28 189.405 Elections; general requirements and
29 procedures.--

30 (2)(a) Any independent special district located
31 entirely in a single county may provide for the conduct of

1 district elections by the supervisor of elections for that
2 county. Any independent special district that conducts its
3 elections through the office of the supervisor shall make
4 election procedures consistent with the Florida Election Code.

5 ~~chapters 97 through 106, for the following:~~

6 1. ~~Qualifying periods, in accordance with s. 99.061;~~

7 2. ~~Petition format, in accordance with rules adopted
8 by the Division of Elections;~~

9 3. ~~Canvassing of returns, in accordance with ss.
10 101.5614 and 102.151;~~

11 4. ~~Noticing special district elections, in accordance
12 with chapter 100; and~~

13 5. ~~Polling hours, in accordance with s. 100.011.~~

14 (b) Any independent special district not conducting
15 district elections through the supervisor of elections shall
16 report to the supervisor in a timely manner the purpose, date,
17 authorization, procedures, and results of each election
18 conducted by the district.

19 (c) A candidate for a position on a governing board of
20 a single-county special district that has its elections
21 conducted by the supervisor of elections shall qualify for the
22 office with the county supervisor of elections in whose
23 jurisdiction the district is located. Elections for governing
24 board members elected by registered electors shall be
25 nonpartisan, except when partisan elections are specified by a
26 district's charter. Candidates may qualify by paying a filing
27 fee of \$25 or by submitting a petition that contains the
28 signatures of at least 3 percent of the district's registered
29 electors. No election or party assessment shall be levied if
30 the election is nonpartisan. The qualifying fee shall be
31 remitted to the general revenue fund of the qualifying officer

1 to help defray the cost of the election. The petition form
2 shall be submitted and checked in the same manner as those for
3 nonpartisan judicial candidates pursuant to s. 105.035.

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

8 (b) With the exception of those districts conducting
9 elections on a one-acre/one-vote basis, qualifying for
10 multicounty special district governing board positions shall
11 be coordinated by the Department of State ~~supervisors of~~
12 ~~elections for each of the counties within the district.~~

13 Elections for governing board members elected by registered
14 electors shall be nonpartisan, except when partisan elections
15 are specified by a district's charter. Candidates may qualify
16 by paying a filing fee of \$25 or by submitting a petition that
17 contains the signatures of at least 3 percent of the
18 district's registered electors. No election or party
19 assessment shall be levied if the election is nonpartisan.
20 The qualifying fee shall be remitted to the Department of
21 State. The petition form shall be submitted and checked in
22 the same manner as those for nonpartisan judicial candidates
23 pursuant to s. 105.035.

24 (4) With the exception of elections of special
25 district governing board members conducted on a
26 one-acre/one-vote basis, in any election conducted in a
27 special district the decision made by a majority of those
28 voting shall prevail, except as otherwise specified by law.

29 Section 14. Section 189.4051, Florida Statutes, is
30 amended to read:

31

1 189.4051 Elections; special requirements and
2 procedures for districts with governing boards elected on a
3 one-acre/one-vote basis.--

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

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

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

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

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

21
22 ~~it may proceed in accordance with the provisions of subsection~~
23 ~~(3) at any time following the effective date of this act.~~

24 ~~(b) With the exception of those districts established~~
25 ~~as single-purpose water control districts, and which continue~~
26 ~~to act as single-purpose water control districts, pursuant to~~
27 ~~chapter 298, pursuant to a special act, pursuant to a local~~
28 ~~government ordinance, or pursuant to a judicial decree, the~~
29 ~~governing board of any special district where the board is~~
30 ~~elected on a one-acre/one-vote basis may request the local~~
31 ~~legislative delegation which represents the area within the~~

1 ~~district to modify the district charter by special act to~~
 2 ~~provide for a more equitable basis of election for governing~~
 3 ~~board members than the present election procedure. If such~~
 4 ~~request is enacted into law during the 1989 or 1990 Regular~~
 5 ~~Session of the Florida Legislature, such law shall be the~~
 6 ~~election charter for election of governing board members~~
 7 ~~within said district and shall exempt said district from the~~
 8 ~~election provisions of this section.~~

9 (1)~~(2)~~ DEFINITIONS.--As used in this section,~~the~~
 10 ~~term:~~

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

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

29 (c) "Governing board member" means any duly elected
 30 member of the governing board of a special district elected
 31 pursuant to this section, provided that any board member

1 elected by popular vote shall be a qualified district elector
2 and any board member elected on a one-acre/one-vote basis
3 shall meet the requirements of s. 298.11 for election to the
4 board.

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

12 ~~(2)(3)~~ POPULAR ELECTIONS; REFERENDUM; DESIGNATION OF
13 URBAN AREAS.--

14 (a) Referendum.--

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

22 a. The district shall have a total population,
23 according to the latest official state census, a special
24 census, or a population estimate, of at least 500 qualified
25 electors.

26 b. A petition signed by 10 percent of the qualified
27 electors of the district shall have been ~~be~~ filed with the
28 governing board of the district. The petition shall be
29 submitted to the supervisor of elections of the county or
30 counties in which the lands are located. The supervisor shall,
31 within 30 days after the receipt of the petitions, certify to

1 the governing board the number of signatures of qualified
2 electors contained on the petition.

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

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

20 4. If the qualified electors of the district
21 disapprove the election procedure described in this
22 subsection, elections of the members of the governing board
23 shall continue as described by s. 298.12 or the enabling
24 legislation for the district. No further referendum on the
25 question shall be held for a minimum period of 2 years
26 following the referendum.

27 (b) Designation of urban areas.--

28 1. Within 30 days after approval of the election
29 process described in this subsection by qualified electors of
30 the district, the governing board shall direct the district
31 staff ~~engineer~~ to prepare and present maps of the district

1 describing the extent and location of all urban areas within
 2 the district. Such determination shall be based upon the
 3 criteria contained within paragraph(1)~~(2)~~(b).

4 2. Within 60 days after approval of the election
 5 process described in this subsection by qualified electors of
 6 the district, the maps describing urban areas within the
 7 district shall be presented to the governing board.

8 3. Any district landowner or elector may contest the
 9 accuracy of the urban area maps prepared by the district staff
 10 ~~engineer~~ within 30 days after submission to the governing
 11 board. Upon notice of objection to the maps, the governing
 12 board shall request the county engineer to prepare and present
 13 maps of the district describing the extent and location of all
 14 urban areas within the district. Such determination shall be
 15 based upon the criteria contained within paragraph (1)~~(2)~~(b).
 16 Within 30 days after the governing board request, the county
 17 engineer shall present the maps to the governing board.

18 4. Upon presentation of the maps by the county
 19 engineer, the governing board shall compare the maps submitted
 20 by both the district staff ~~engineer~~ and the county engineer
 21 and make a determination as to which set of maps to adopt.
 22 Within 60 days after presentation of all such maps, the
 23 governing board may amend and shall adopt the official maps at
 24 a regularly scheduled board meeting.

25 5. Any district landowner or qualified elector may
 26 contest the accuracy of the urban area maps adopted by the
 27 board within 30 days after adoption by petition to the circuit
 28 court with jurisdiction over the district. Accuracy shall be
 29 determined pursuant to paragraph(1)~~(2)~~(b). Any petitions
 30 ~~petition~~ so filed shall be heard expeditiously ~~disposed of by~~
 31 ~~summary proceeding of the court~~, and the maps shall either be

1 approved or approved with necessary amendments to render the
2 maps accurate and shall be certified to the board with
3 amendments, if necessary.

4 6. Upon adoption by the board or certification by the
5 court, the district urban area maps shall serve as the
6 official maps for determination of the extent of urban area
7 within the district and the number of governing board members
8 to be elected by qualified electors and by the
9 one-acre/one-vote principle at the next regularly scheduled
10 election of governing board members.

11 7. Upon a determination of the percentage of urban
12 area within the district as compared with total area within
13 the district, the governing board shall order elections in
14 accordance with the ~~changed~~ percentages pursuant to paragraph
15 ~~(3)(4)~~(a). The landowners' meeting date shall be designated by
16 the governing board.

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

19 ~~(3)(4)~~ GOVERNING BOARD.--

20 (a) Composition of board.--

21 1. Members of the governing board of the district
22 shall be elected in accordance with the following
23 determinations of urban area:

24 a. If urban areas constitute 25 percent or less of the
25 district, one governing board member shall be elected by the
26 qualified electors and four governing board members shall be
27 elected in accordance with the one-acre/one-vote principle
28 contained within s. 298.11 or the district-enabling
29 legislation.

30 b. If urban areas constitute 26 percent to 50 percent
31 of the district, two governing board members shall be elected

1 by the qualified electors and three governing board members
2 shall be elected in accordance with the one-acre/one-vote
3 principle contained within s. 298.11 or the district-enabling
4 legislation.

5 c. If urban areas constitute 51 percent to 70 percent
6 of the district, three governing board members shall be
7 elected by the qualified electors and two governing board
8 members shall be elected in accordance with the
9 one-acre/one-vote principle contained within s. 298.11 or the
10 district-enabling legislation.

11 d. If urban areas constitute 71 percent to 90 percent
12 of the district, four governing board members shall be elected
13 by the qualified electors and one governing board member shall
14 be elected in accordance with the one-acre/one-vote principle
15 contained within s. 298.11 or the district-enabling
16 legislation.

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

20 2. All governing board members elected by qualified
21 electors shall be elected at large.

22 (b) Term of office.--All governing board members
23 elected by qualified electors shall have a term of 4 years
24 except for governing board members elected at the first
25 election and the first landowners' meeting following the
26 referendum prescribed in paragraph~~(2)~~(3)(a). Governing board
27 members elected at the first election and the first
28 landowners' meeting following the referendum shall serve as
29 follows:

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

1 basis, the governing board member elected by the qualified
2 electors shall be elected for a period of 4 years. Governing
3 board members elected on a one-acre/one-vote basis shall be
4 elected for periods of 1, 2, 3, and 4 years, respectively, as
5 prescribed by ss. 298.11 and 298.12.

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

13 3. If three governing board members are elected by the
14 qualified electors and two are elected on a one-acre/one-vote
15 basis, two of the governing board members elected by the
16 electors shall be elected for a term of 4 years and the other
17 governing board member elected by the electors shall be
18 elected for a term of 2 years. Governing board members
19 elected on a one-acre/one-vote basis shall be elected for
20 terms of 1 and 2 years, respectively, as prescribed by ss.
21 298.11 and 298.12.

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

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

1 6. If any vacancy occurs in a seat occupied by a
2 governing board member elected by the qualified electors, the
3 remaining members of the governing board shall, within 45 days
4 after the vacancy occurs ~~of receipt of a resignation~~, appoint
5 a person who would be eligible to hold the office to the
6 unexpired term ~~of the resigning member~~.

7 (c) Landowners' meetings.--

8 1. An annual landowners' meeting shall be held
9 pursuant to s. 298.11 and at least one governing board member
10 shall be elected on a one-acre/one-vote basis pursuant to s.
11 298.12 for so long as 10 percent or more of the district is
12 not contained in an urban area. In the event all district
13 governing board members are elected by qualified electors,
14 there shall be no further landowners' meetings.

15 2. At any landowners' meeting called pursuant to this
16 section, 50 percent of the district acreage shall not be
17 required to constitute a quorum and each governing board
18 member shall be elected by a majority of the acreage
19 represented either by owner or proxy present and voting at
20 said meeting.

21 3. All landowners' meetings of districts operating
22 pursuant to this section shall be set by the board within the
23 month preceding the month of the election of the governing
24 board members by the electors.

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

27 (4)~~(5)~~ QUALIFICATIONS.--Elections for governing board
28 members elected by qualified electors shall be nonpartisan.
29 Qualifications shall be pursuant to the Florida Election Code
30 and shall occur during the qualifying period established by s.
31 99.061. Qualification requirements shall only apply to those

1 governing board member candidates elected by qualified
 2 electors. Following the first election pursuant to this
 3 section, elections to the governing board by qualified
 4 electors shall occur at the next regularly scheduled election
 5 closest in time to the expiration date of the term of the
 6 elected governing board member. If the next regularly
 7 scheduled election is beyond the normal expiration time for
 8 the term of an elected governing board member, the governing
 9 board member shall hold office until the election of a
 10 successor.

11 (5)~~(6)~~ Those districts established as single-purpose
 12 water control districts, and which continue to act as
 13 single-purpose water control districts, pursuant to chapter
 14 298, pursuant to a special act, pursuant to a local government
 15 ordinance, or pursuant to a judicial decree, shall be exempt
 16 from the provisions of this section. All other independent
 17 special districts with governing boards elected on a
 18 one-acre/one-vote basis shall be subject to the provisions of
 19 this section.

20 (6)~~(7)~~ The provisions of this section shall not apply
 21 to community development districts established pursuant to
 22 chapter 190.

23 Section 15. Section 189.412, Florida Statutes, 1996
 24 Supplement, as amended by section 12 of chapter 96-324, Laws
 25 of Florida, is amended to read:

26 189.412 Special District Information Program; duties
 27 and responsibilities.--The Special District Information
 28 Program of the Department of Community Affairs is created and
 29 has the following special duties:

30 (1) The collection and maintenance of special district
 31 compliance status reports from the Auditor General, the

1 Department of Banking and Finance, the Division of Bond
 2 Finance of the State Board of Administration, the Division of
 3 Retirement, the Division of Ad Valorem Tax of the Department
 4 of Revenue, and the Commission on Ethics for the reporting
 5 required in ss. 11.45, 112.3144, 112.3145, 112.3148, 112.3149,
 6 112.63, 200.068, 218.32, 218.34, ~~and 218.38,~~ and 280.17 and
 7 chapter 121 and from state agencies administering programs
 8 that distribute money to special districts. The special
 9 district compliance status reports must consist of a list of
 10 special districts used in that state agency and a list of
 11 ~~information indicating~~ which special districts did not comply
 12 with the reporting statutorily required by that agency.

13 (2) The maintenance of a master list of independent
 14 and dependent special districts which shall be annually
 15 updated and distributed to the appropriate officials in state
 16 and local governments.

17 ~~(3) The organization and sponsorship of a biennial~~
 18 ~~conference, which may include, but need not be limited to, any~~
 19 ~~of the following purposes:~~

20 (a) ~~Explaining special district reporting requirements~~
 21 ~~prescribed by general law.~~

22 (b) ~~Describing general statutory provisions that~~
 23 ~~affect special districts in the state.~~

24 (c) ~~Conducting training sessions in budget~~
 25 ~~preparation, bond issuance, and other financial matters.~~

26 (d) ~~Examining all aspects of special district~~
 27 ~~reporting requirements in order to develop more efficient~~
 28 ~~submission and use of the reports.~~

29 (3)(4) The publishing and updating of a "Florida
 30 Special District Handbook" that contains, at a minimum:
 31

1 (a) A section that specifies definitions of special
2 districts and status distinctions in the statutes.

3 (b) A section or sections that specify current
4 statutory provisions for special district creation,
5 implementation, modification, dissolution, and operating
6 procedures.

7 (c) A section that summarizes the reporting
8 requirements applicable to all types of special districts as
9 provided in ss. 189.417 and 189.418.

10 ~~(4)(5)~~ When feasible, securing and maintaining access
11 to special district information collected by all state
12 agencies in existing or newly created state computer systems.

13 ~~(5)(6)~~ The facilitation of coordination and
14 communication among state agencies regarding special district
15 information.

16 ~~(6)(7)~~ The conduct of studies relevant to special
17 districts.

18 ~~(7)(8)~~ The provision of assistance related to and
19 appropriate in the performance of requirements specified in
20 this chapter.

21 Section 16. Subsections (2) and (5) of section
22 189.415, Florida Statutes, are amended to read:

23 189.415 Special district public facilities report.--

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

29 (a) A description of existing public facilities owned
30 or and operated by the special district, and each public
31 facility that is operated by another entity, except a local

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

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

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

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

30 (e) The anticipated capacity of and demands on each
31 public facility when completed. In the case of an improvement

1 or expansion of a public facility, both the existing and
2 anticipated capacity must be listed.

3 ~~(5) For each special district created after March 1,~~
4 ~~1990,~~The facilities report shall be prepared and submitted
5 within 1 year after the district's creation.

6 Section 17. Subsections (1) and (3) of section
7 189.4155, Florida Statutes, are amended, subsection (4) is
8 renumbered as subsection (5), and a new subsection (4) is
9 added to said section, to read:

10 189.4155 Activities of special districts; local
11 government comprehensive planning.--

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

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

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

27 (3) The provisions of this section shall not apply to
28 water management districts created pursuant to s. 373.069, ~~or~~
29 to regional water supply authorities created pursuant to s.
30 373.1962, or to spoil disposal sites owned or used by the
31 Federal Government.

1 (4) Ports listed in s. 403.021(9)(b) which operate in
2 compliance with a port master plan which has been incorporated
3 into the appropriate local government comprehensive plan
4 pursuant to s. 163.3178(2)(k) shall be deemed to be in
5 compliance with the requirements of this section.

6 Section 18. Subsection (1) of section 189.416, Florida
7 Statutes, is amended to read:

8 189.416 Designation of registered office and agent.--

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

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

24 189.417 Meetings; notice; required reports.--

25 (1) The governing body of each special district shall
26 file quarterly, semiannually, or annually a schedule of its
27 regular meetings with the local governing authority or
28 authorities. The schedule shall include the date, time, and
29 location of each scheduled meeting. The schedule shall be
30 published quarterly, semiannually, or annually in a newspaper
31 of general paid circulation in the manner required in this

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

21 Section 20. Subsection (3) of section 189.421, Florida
22 Statutes, 1996 Supplement, is amended to read:

23 189.421 Failure of district to disclose financial
24 reports.--

25 (3) If the department determines that a good faith
26 effort has not been made to file the report or that a
27 reasonable time has passed since notice was delivered to the
28 district pursuant to s. 189.419(1),and the reports have not
29 been forthcoming, it may file a petition for hearing, pursuant
30 to ss. 120.569 and 120.57, on the question of the inactivity
31 of the district. The proceedings and hearings required by ss.

1 189.416-189.422 shall be conducted by an administrative law
 2 judge assigned by the Division of Administrative Hearings of
 3 the Department of Management Services and shall be governed by
 4 the provisions of the Administrative Procedure Act. Such
 5 hearing shall be held in the county in which the district is
 6 located, pursuant to all the applicable provisions of chapter
 7 120. Notice of the hearing shall be served on the district's
 8 registered agent and published at least once a week for 2
 9 successive weeks prior to the hearing in a newspaper of
 10 general circulation in the area affected. The notice shall
 11 state the time, place, and nature of the hearing and that all
 12 interested parties may appear and be heard. Within 30 days of
 13 the hearing, the administrative law judge shall file a report
 14 with the department in the manner provided in chapter 120.

15 Section 21. Section 189.422, Florida Statutes, 1996
 16 Supplement, is amended to read:

17 189.422 Action of the department.--

18 (1) If the department determines, after receipt of the
 19 report from the administrative law judge, that there is an
 20 inactive district under the criteria established in s.
 21 189.4044, it shall notify the Speaker of the House of
 22 Representatives and the President of the Senate file such
 23 ~~determination with the Secretary of State pursuant to s.~~
 24 ~~189.4044.~~

25 (2) If the department determines that the failure to
 26 file the reports is a result of the volitional refusal of the
 27 members of the governing body of the district, it shall seek a
 28 money judgment against the district in the amount of the
 29 assessed fine. When appropriate, the department may also seek
 30 an injunction or writ of mandamus to compel production of the
 31 reports in the circuit court.

1 Section 22. Section 189.425, Florida Statutes, is
2 amended to read:

3 189.425 Rulemaking authority.--~~Effective July 1, 1989,~~
4 The Department of Community Affairs may ~~shall~~ adopt rules to
5 implement the provisions of this chapter.

6 Section 23. Section 189.428, Florida Statutes, is
7 created to read:

8 189.428 Special districts; oversight review process.--

9 (1) The Legislature finds it to be in the public
10 interest to establish an oversight review process for special
11 districts wherein each special district in the state may be
12 reviewed by the local general purpose government in which the
13 district exists. The Legislature further finds and determines
14 that such law fulfills an important state interest. It is the
15 intent of the Legislature that the oversight review process
16 shall contribute to informed decisionmaking. These decisions
17 may involve the continuing existence or dissolution of a
18 district, the appropriate future role and focus of a district,
19 improvements in the functioning or delivery of services by a
20 district, and the need for any transition, adjustment, or
21 special implementation periods or provisions. Any final
22 recommendations from the oversight review process that are
23 adopted and implemented by the appropriate level of government
24 shall not be implemented in a manner that would impair the
25 obligation of contracts.

26 (2) It is the intent of the Legislature that any
27 oversight review process be conducted in conjunction with
28 special district public facilities reporting and the local
29 government evaluation and appraisal report process described
30 in s. 189.415(2).

31

1 (3) The order in which special districts may be
2 subject to oversight review shall be determined by the
3 reviewer and shall occur as follows:

4 (a) All dependent special districts may be reviewed by
5 the general purpose local government to which they are
6 dependent.

7 (b) All single-county independent special districts
8 may be reviewed by a county or municipality in which they are
9 located or the government that created the district. Any
10 single-county independent district that serves an area greater
11 than the boundaries of one general-purpose local government
12 may only be reviewed by the county on the county's own
13 initiative or upon receipt of a request from any municipality
14 served by the special district.

15 (c) All multicounty independent special districts may
16 be reviewed by the government that created the district. Any
17 general purpose local governments within the boundaries of a
18 multicounty district may prepare a preliminary review of a
19 multicounty special district for possible reference or
20 inclusion in the full review report.

21 (d) Upon request by the reviewer, any special district
22 within all or a portion of the same county as the special
23 district being reviewed may prepare a preliminary review of
24 the district for possible reference or inclusion in the full
25 oversight review report.

26 (4) All special districts, governmental entities, and
27 state agencies shall cooperate with the Legislature and with
28 any general-purpose local government seeking information or
29 assistance with the oversight review process and with the
30 preparation of an oversight review report.

31

1 (5) Those conducting the oversight review process
2 shall, at a minimum, consider the listed criteria for
3 evaluating the special district, but may also consider any
4 additional factors relating to the district and its
5 performance. If any of the listed criteria do not apply to
6 the special district being reviewed, they need not be
7 considered. The criteria to be considered by the reviewer
8 include:

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

12 (b) The extent of continuing need for the service or
13 services currently provided by the special district.

14 (c) The extent of municipal annexation or
15 incorporation activity occurring or likely to occur within the
16 boundaries of the special district and its impact on the
17 delivery of services by the special district.

18 (d) Whether there is a less costly alternative method
19 of delivering the service or services that would adequately
20 provide the district residents with the services provided by
21 the district.

22 (e) Whether transfer of the responsibility for
23 delivery of the service or services to an entity other than
24 the special district being reviewed could be accomplished
25 without jeopardizing the district's existing contracts, bonds,
26 or outstanding indebtedness.

27 (f) Whether the Auditor General has determined that
28 the special district is or may be in a state of financial
29 emergency or has been experiencing financial difficulty during
30 any of the last 3 fiscal years for which data are available.

31

1 (g) Whether the Auditor General failed to receive an
2 audit report and has made a determination that the special
3 district was required or may have been required to file an
4 audit report during any of the last 3 fiscal years for which
5 the data are available.

6 (h) Whether the district is inactive according to the
7 official list of special districts, and whether the district
8 is meeting and discharging its responsibilities as required by
9 its charter, as well as projected increases or decreases in
10 district activity.

11 (i) Whether the special district has failed to comply
12 with any of the reporting requirements in this chapter,
13 including preparation of the public facilities report.

14 (j) Whether the special district has designated a
15 registered office and agent as required by s. 189.416, and has
16 complied with all open public records and meeting
17 requirements.

18 (6) Any special district may at any time provide the
19 Legislature and the general purpose local government
20 conducting the review or making decisions based upon the final
21 oversight review report with written responses to any
22 questions, concerns, preliminary reports, draft reports, or
23 final reports relating to the district.

24 (7) The final report of a reviewing government shall
25 be filed with the government that created the district and
26 shall serve as the basis for any modification to the district
27 charter or dissolution or merger of the district.

28 (8) If legislative dissolution or merger of a district
29 is proposed in the final report, the reviewing government
30 shall also propose a plan for the merger or dissolution, and
31

1 the plan shall address the following factors in evaluating the
2 proposed merger or dissolution:

3 (a) Whether, in light of independent fiscal analysis,
4 level-of-service implications, and other public policy
5 considerations, the proposed merger or dissolution is the best
6 alternative for delivering services and facilities to the
7 affected area.

8 (b) Whether the services and facilities to be provided
9 pursuant to the merger or dissolution will be compatible with
10 the capacity and uses of existing local services and
11 facilities.

12 (c) Whether the merger or dissolution is consistent
13 with applicable provisions of the state comprehensive plan,
14 the strategic regional policy plan, and the local government
15 comprehensive plans of the affected area.

16 (d) Whether the proposed merger adequately provides
17 for the assumption of all indebtedness.

18
19 The reviewing government shall consider the report in a public
20 hearing held within the jurisdiction of the district. If
21 adopted by the governing board of the reviewing government,
22 the request for legislative merger or dissolution of the
23 district may proceed. The adopted plan shall be filed as an
24 attachment to the economic impact statement regarding the
25 proposed special act or general act of local application
26 dissolving a district.

27 (9) This section does not apply to a deepwater port
28 listed in s. 311.09(1) which is in compliance with a port
29 master plan adopted pursuant to s. 163.3178(2)(k), or to an
30 airport authority operating in compliance with an airport
31 master plan approved by the Federal Aviation Administration,

1 or to any special district organized to operate health systems
2 and facilities licensed under chapter 395 or chapter 400.

3 Section 24. Codification.--Each district, by December
4 1, 2001, or when any act relating to such district is
5 introduced to the Legislature, whichever is first, shall
6 submit to the Legislature a draft codified charter, at its
7 expense, so that its special acts may be codified into a
8 single act for reenactment by the Legislature, if there is
9 more than one special act for the district. No changes may be
10 made to a district's charter as it exists on October 1, 1997,
11 in the legislation codifying its special acts. Any codified
12 act 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. The codified act shall be filed with the department
16 pursuant to s. 189.418(2), Florida Statutes.

17 Section 25. Subsection (6) of section 196.012, Florida
18 Statutes, is amended to read:

19 196.012 Definitions.--For the purpose of this chapter,
20 the following terms are defined as follows, except where the
21 context clearly indicates otherwise:

22 (6) Governmental, municipal, or public purpose or
23 function shall be deemed to be served or performed when the
24 lessee under any leasehold interest created in property of the
25 United States, the state or any of its political subdivisions,
26 or any municipality, agency, special district, authority, or
27 other public body corporate of the state is demonstrated to
28 perform a function or serve a governmental purpose which could
29 properly be performed or served by an appropriate governmental
30 unit or which is demonstrated to perform a function or serve a
31 purpose which would otherwise be a valid subject for the

1 allocation of public funds. For purposes of the preceding
2 sentence, an activity undertaken by a lessee which is
3 permitted under the terms of its lease of real property
4 designated as an aviation area on an airport layout plan which
5 has been approved by the Federal Aviation Administration and
6 which real property is used for the administration, operation,
7 business offices and activities related specifically thereto
8 in connection with the conduct of an aircraft full service
9 fixed base operation which provides goods and services to the
10 general aviation public in the promotion of air commerce shall
11 be deemed an activity which serves a governmental, municipal,
12 or public purpose or function. Any activity undertaken by a
13 lessee which is permitted under the terms of its lease of real
14 property designated as a public airport as defined in s.
15 332.004(14) by municipalities, agencies, special districts,
16 authorities, or other public bodies corporate and public
17 bodies politic of the state, or which are located in a
18 deepwater port identified in s. 403.021(9)(b) and owned by one
19 of the foregoing governmental units, subject to a leasehold or
20 other possessory interest of a nongovernmental lessee that is
21 deemed to perform an aviation or airport or maritime or port
22 purpose or operation shall be deemed an activity that serves a
23 governmental, municipal, or public purpose.The use by a
24 lessee, licensee, or management company of real property or a
25 portion thereof as a convention center, visitor center, sports
26 facility with permanent seating, concert hall, arena, stadium,
27 park, or beach is deemed a use that serves a governmental,
28 municipal, or public purpose or function when access to the
29 property is open to the general public with or without a
30 charge for admission. If property deeded to a municipality by
31 the United States is subject to a requirement that the Federal

1 Government, through a schedule established by the Secretary of
2 the Interior, determine that the property is being maintained
3 for public historic preservation, park, or recreational
4 purposes and if those conditions are not met the property will
5 revert back to the Federal Government, then such property
6 shall be deemed to serve a municipal or public purpose. The
7 term "governmental purpose" also includes a direct use of
8 property on federal lands in connection with the Federal
9 Government's Space Exploration Program. Real property and
10 tangible personal property owned by the Federal Government and
11 used for defense and space exploration purposes or which is
12 put to a use in support thereof shall be deemed to perform an
13 essential national governmental purpose and shall be exempt.
14 "Owned by the lessee" as used in this chapter does not include
15 personal property, buildings, or other real property
16 improvements used for the administration, operation, business
17 offices and activities related specifically thereto in
18 connection with the conduct of an aircraft full service fixed
19 based operation which provides goods and services to the
20 general aviation public in the promotion of air commerce
21 provided that the real property is designated as an aviation
22 area on an airport layout plan approved by the Federal
23 Aviation Administration. For purposes of determination of
24 "ownership," buildings and other real property improvements
25 which will revert to the airport authority or other
26 governmental unit upon expiration of the term of the lease
27 shall be deemed "owned" by the governmental unit and not the
28 lessee.

29 Section 26. Section 200.069, Florida Statutes, is
30 amended to read:

31

1 200.069 Notice of proposed property taxes and adopted
2 non-ad valorem assessments.--Pursuant to s. 200.065(2)(b), the
3 property appraiser, in the name of the taxing authorities and
4 local governing boards levying non-ad valorem assessments
5 within his or her jurisdiction and at the expense of the
6 county, shall prepare and deliver by first-class mail to each
7 taxpayer to be listed on the current year's assessment roll a
8 notice of proposed property taxes, which notice shall be in
9 substantially the following form. Notwithstanding the
10 provisions of s. 195.022, no county officer shall use a form
11 other than that provided by the department for this purpose,
12 except as provided in subsection (11) and s. 200.065(13).

13 (1) The notice shall read:

14
15 NOTICE OF PROPOSED PROPERTY TAXES
16 DO NOT PAY--THIS IS NOT A BILL
17

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

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

25 Each taxing authority may AMEND OR ALTER its proposals
26 at the hearing.
27

28 (2) The notice shall further contain information
29 applicable to the specific parcel in question. The
30 information shall be in columnar form. There shall be five
31 column headings which shall read: "Taxing Authority," "Your

1 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
2 Budget Change is Made," "A Public Hearing on the Proposed
3 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
4 NO Budget Change is Made."

5 (3) There shall be under each column heading an entry
6 for the county; the school district levy required pursuant to
7 s. 236.02(6); other operating school levies; the municipality
8 or municipal service taxing unit or units in which the parcel
9 lies, if any; the water management district levying pursuant
10 to s. 373.503; a single entry for other independent special
11 districts in which the parcel lies, if any, except as provided
12 in subsection (11); and a single entry for all voted levies
13 for debt service applicable to the parcel, if any.

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

16 (a) In the first column, a brief, commonly used name
17 for the taxing authority or its governing body. The entry in
18 the first column for the levy required pursuant to s.
19 236.02(6) shall be "By State Law." The entry for other
20 operating school district levies shall be "By Local Board."
21 Both school levy entries shall be indented and preceded by the
22 notation "Public Schools:". The entry in the first column for
23 independent special districts other than the water management
24 district shall be "Independent Special Districts," except as
25 provided in subsection (11). For voted levies for debt
26 service, the entry shall be "Voter Approved Debt Payments."

27 (b) In the second column, the gross amount of ad
28 valorem taxes levied against the parcel in the previous year.
29 If the parcel did not exist in the previous year, the second
30 column shall be blank.

31

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

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

11 1. No entry shall be made in the fourth column for the
12 line showing independent special districts other than water
13 management districts if that line represents more than one
14 district;

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

20 3. For the line showing totals, the following
21 statement shall appear: "For details on independent special
22 districts and voter-approved debt, contact your Tax Collector
23 at ...(phone number)...". If the option in subsection (11) is
24 utilized, the phrase "independent special districts and" shall
25 be deleted.

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

1 (f) For special assessments collected utilizing the ad
2 valorem method pursuant to s. 197.363, the previous year's
3 assessment amount shall be added to the ad valorem taxes shown
4 in the second and fifth columns, and the amount proposed to be
5 imposed for the current year shall be added to the ad valorem
6 taxes shown in the third column.

7 (5) The amounts shown on each line preceding the entry
8 for voted levies for debt service shall include the sum of all
9 ad valorem levies of the applicable unit of local government
10 for operating purposes, including those of dependent special
11 districts (except for municipal service taxing units, which
12 shall be listed on the line for municipalities), and all
13 nonvoted or nondebt service special assessments imposed by the
14 applicable unit of local government to be collected utilizing
15 the ad valorem method. Voted levies for debt service for all
16 units of local government shall be combined and shown on a
17 single line, including voter-approved special assessments for
18 debt service if collected utilizing the ad valorem method.

19 (6) Following the entries for each taxing authority, a
20 final entry shall show: in the first column, the words "Total
21 Property Taxes:" and in the second, third, and fifth columns,
22 the sum of the entries for each of the individual taxing
23 authorities. The second, third, and fifth columns shall,
24 immediately below said entries, be labeled Column 1, Column 2,
25 and Column 3, respectively. Below these labels shall appear,
26 in boldfaced type, the statement: SEE REVERSE SIDE FOR
27 EXPLANATION.

28 (7) The notice shall further show a brief legal
29 description of the property and the name and mailing address
30 of the owner of record.

31 (8) The notice shall further read:

	Market Value	Assessed Value	Exemp-tions	Taxable Value
Your Property Value Last Year	\$.....	\$.....	\$.....	\$.....
Your Property Value This Year	\$.....	\$.....	\$.....	\$.....

10
 11 If you feel that the market value of your property is
 12 inaccurate or does not reflect fair market value, contact your
 13 county property appraiser at ...(phone number)... or
 14 ...(location)....

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

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

EXPLANATION

25 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"
 26 This column shows the taxes that applied last year to your
 27 property. These amounts were based on budgets adopted last
 28 year and your property's previous taxable value.
 29 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"
 30 This column shows what your taxes will be this year under the
 31 BUDGET ACTUALLY PROPOSED by each local taxing authority. The

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

1 proposal is NOT final and may be amended at the public
2 hearings shown on the front side of this notice.
3 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"
4 This column shows what your taxes will be this year IF EACH
5 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
6 These amounts are based on last year's budgets and your
7 current assessment. The difference between columns 2 and 3 is
8 the tax change proposed by each local taxing authority and is
9 NOT the result of higher assessments.

10 ASSESSED VALUE means:

11 For homestead property: value as limited by the State
12 Constitution;

13 For agricultural and similarly assessed property:
14 classified use value;

15 For all other property: market value.

16

17 *Note: Amounts shown on this form do NOT reflect early payment
18 discounts you may have received or may be eligible to receive.
19 (Discounts are a maximum of 4 percent of the amounts shown on
20 this form.)

21

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

27 (11) If authorized by resolution of the governing body
28 of the county prior to July 1, and with the written
29 concurrence of the property appraiser, the notice specified in
30 this section shall contain a separate line entry for each
31 independent special taxing district in the jurisdiction of

1 which the parcel lies. Each such district shall be identified
2 by name. The form used for this purpose shall be identical to
3 that supplied by the department and shall be delivered to the
4 property appraiser not later than July 31, except that a
5 larger space shall be provided for listing the columnar
6 information specified in subsections (2), (3), (4), and (5).
7 If the executive director of the department grants written
8 permission, the form may be printed only on one side. The
9 governing body of the county shall bear the expense of
10 procuring such form.

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

13
14 "Your final tax bill may contain non-ad valorem
15 assessments which may not be reflected on this
16 notice such as assessments for roads, fire,
17 garbage, lighting, drainage, water, sewer, or
18 other governmental services and facilities
19 which may be levied by your county, city, or
20 any special district."

21 (13)(a) If requested by the local governing board
22 levying non-ad valorem assessments and agreed to by the
23 property appraiser, the notice specified in this section may
24 contain a notice of adopted non-ad valorem assessments. If so
25 agreed, the notice shall be titled:

26
27 NOTICE OF PROPOSED PROPERTY TAXES AND
28 ADOPTED NON-AD VALOREM ASSESSMENTS
29 DO NOT PAY--THIS IS NOT A BILL
30
31

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

8 1. There must be subheading for columns listing the
9 levying local governing board, with corresponding assessment
10 rates expressed in dollars and cents per unit of assessment,
11 and the associated assessment amount.

12 2. The purpose of each assessment must also be listed
13 in the column listing the levying local governing board if the
14 purpose is not clearly indicated by the name of the board.

15 3. Each non-ad valorem assessment for each levying
16 local governing board must be listed separately.

17 4. If a county has too many municipal service benefit
18 units or assessments to be listed separately, it shall combine
19 them by function.

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

25 (b) If the notice includes all adopted non-ad valorem
26 assessments, the provisions contained in subsection (12) shall
27 not be placed on the notice.

28 Section 27. Except as otherwise provided herein, this
29 act shall take effect October 1, 1997.
30
31