

1  
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

17                           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:

1				
2		Market	Assessed	Exemp-
3		Value	Value	tions
4	Your Property			Taxable
5	Value Last			Value
6	Year	\$.....	\$.....	\$.....
7	Your Property			
8	Value This			
9	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)....			
20				
21	(9) The reverse side of the form shall read:			
22				
23	EXPLANATION			
24				
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			

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