

**STORAGE NAME:** h1613.ca

**DATE:** April 5, 1999

**HOUSE OF REPRESENTATIVES  
COMMITTEE ON  
Community Affairs  
ANALYSIS - LOCAL LEGISLATION**

**BILL #:** HB 1613

**RELATING TO:** West Orange Airport Authority

**SPONSOR(S):** Representative Starks & others

**COMPANION BILL(S):** None.

**ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:**

- (1) COMMUNITY AFFAIRS
  - (2) FINANCE & TAXATION
  - (3)
  - (4)
  - (5)
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**I. SUMMARY:**

This bill creates and establishes an independent special district in Orange County to be known as the West Orange Airport Authority.

Although this bill's economic impact statement states that there is a \$7 million impact in 1998-99, there is no immediate impact upon the passage of the bill. The District anticipates 90% of its revenue coming from the Federal government, with the remaining 10% (\$700,000) coming from State and Local funding. However, no money, from any of the sources, is released unless certain conditions are met, such as a study being performed and the reservation of air space. Also, the anticipated State funds, is not money which needs a specific appropriation, but rather it comes from grants from the aviation trust fund set up specifically for airport development.

The Cities of Apopka, Ocoee, Winter Garden, and Orange County support the creation of the West Orange Airport Authority.

II. SUBSTANTIVE ANALYSIS:

A. PRESENT SITUATION:

The creation and development of an airport in West Orange County has been, in effect, a proposal which began in the 1960's. In the 1960's, the Tri-City Airport Committee (Apopka, Ocoee, and Winter Garden) began a search for an airport site. In 1968, the Tri-City Airport Authority was created by local ordinances of The Council of the City of Apopka, the Council of the City of Ocoee, and the Council of the City of Winter Garden. The purpose of the authority was to acquire property, real and personal, for the purpose of constructing and operating airports, other air navigation facilities, and other related structures. The Tri-City authority's governing board was a nine-member governing board with three members from each city. The authority was governed pursuant to the Airport Law of 1945, chapter 332, Florida Statutes. In 1971, a 158 acre site was identified for purchase with a plan calling for the Federal Aviation Authority (FAA) and the Florida Department of Transportation (FDOT) funding assistance. Steps were taken to secure and develop the site. The Tri-City site was abandoned during the 1970's due to resistance by Orange County to rezone the site. A renewed effort was made again in 1978, but rezoning was denied by the county.

With the abandonment, the effort for a new airport was turned over to the Greater Orlando Aviation Authority (GOAA). At this time, the Tri-City Airport Authority ceased operation. In 1985, the continuing Florida Aviation Systems Plan identified the need for a reliever airport in West Orange County. GOAA confirmed the need for the airport in 1988 in its Phase I Study. In 1989, the Phase II Study began by evaluating five potential sites. The Phase II Study was placed on hold in 1991, and did not resume again until 1994. Of the five sites evaluated, the two sites in Apopka were eliminated due to conflicts with surrounding land uses. Another site in the southern area west of the Butler Chain of Lakes was eliminated due to conflicts with the City of Orlando/Orange county sewage effluent disposal facilities. The remaining two sites are known as West 1 and West 3. West 1 is preferred because of the potential for regional access, ease of site acquisition, and less potential impact on people and the environment.

In October, 1998, the Cities reactivated the Tri-City Airport Authority. After the authority began operating again, the Cities adopted resolutions which revised the name of the authority to the West Orange County Airport authority.

A "Notice of Proposed Landing Site" is on file with the FAA for sites 1 and 3 to protect the airport from encroachment into the airspace in the immediate vicinity.

**Chapter 189, Florida Statutes**

Pursuant to section 189.403(3), Florida Statutes, an independent special district is a special district which is not a dependent district. Dependent districts are special districts which have at least one of the following characteristics:

- (i) the district's governing board is identical to that of the governing body of a single county or single municipality;
- (ii) the members of the district's governing board are appointed by the governing body of a single county or single municipality;
- (iii) district governing board members are subject to removal by the governing body of a single county or single municipality;
- (iv) the district's budget requires approval through an affirmative vote by the governing body of a single county or single municipality.

As of September 30, 1989, a dependent special district is created by the adoption of the district's charter by ordinance of a county or municipal governing body having jurisdiction over the area affected. Only the Legislature may create an independent district.

Pursuant to s. 189.404(2)(a), Florida Statutes, the Legislature prohibits special laws which create independent districts that do not, at a minimum, conform to the minimum requirements in section 189.404(3), Florida Statutes. Independent districts created after September 30, 1989, must address and require certain provisions in their charters. The following describes the requirements:

- District purpose;

- Powers, functions, and duties of the district regarding ad valorem taxation, bond issues and other revenue-raising capabilities, budget matters, lien issues, and other similar issues;
- The methods for establishing the district;
- The method for amending the charter of the district;
- The membership and organization of the governing board of the district;
- The maximum compensation of a governing board member;
- The administrative duties of the governing board of the district;
- The applicable financial disclosure, noticing, and reporting, requirements;
- If the district has authority to issue bonds, the procedures and requirements for issuing bonds;
- The procedures for conducting any district elections or referendum and the qualifications of an elector of the district;
- The methods for financing the district;
- The method(s) for collecting non-ad valorem assessments, fees, or service charges; and
- Geographic boundary limitations.

Section 189.404(5), Florida Statutes, provides that after October 1, 1997, the charter of any newly created special district shall contain and, as practical, the charter of a preexisting special district shall be amended to contain, a reference to the status of the special district as dependent or independent. When necessary, the status statement shall be amended to conform with the department's determination or declaratory statement regarding the status of the district.

#### **Designation as a body politic and corporate and tax issues**

In Florida, all governments are not taxed the same. Beginning with Park-N-Shop, Inc. v. Sparkman, 99 So. 2d 571 (Fla. 1957), the Florida Supreme Court decided that property of the federal government, the state, and the counties is immune from taxation. In Sarasota-Manatee Airport Auth. v. Mikos, 605 So. 2d 132 (Fla. 2nd DCA 1992), this total immunity from taxation principle was extended to special districts that are created as political subdivisions of the state. Property that is immune from taxation, even when leased to private entities conducting for-profit activities, is not subject to ad valorem taxation.

Other governmental property is exempt from taxation. Article VII, Subsection 3 (a) of the Florida Constitution exempts all property owned by a municipality and used exclusively for municipal or public purposes. Additionally, property used predominantly for educational, literary, scientific, religious, or charitable purposes may be exempted by general law from taxation. Section 196.199, Florida Statutes, defines the governmental units that are exempt from taxation, not excluding certain governments that are also immune from taxation, and provides:

Leasehold interests in property of the United States, of the state or any of its several political subdivisions, or of municipalities, agencies, authorities, and other public bodies corporate of the state shall be exempt from ad valorem taxation only when the lessee serves or performs a governmental, municipal, or public purpose or function, as defined in s. 196.012(6). In all such cases, all other interests in the leased property shall also be exempt from ad valorem taxation. In addition, property held by Port Authorities and any leaseholds in Port Authority property are exempt from ad valorem taxation to the same extent that county property is immune from taxation.

Property that is merely exempt from taxation, when leased to private entities conducting for-profit activities, is subject to ad valorem taxation. See Sebring Airport Auth. v. McIntyre, 642 So. 2d 1072 (Fla. 1994); City of Sarasota v. Mikos, 645 So. 2d 417 (Fla. 1994).

Despite this well-accepted county/immune versus municipality/exempt dichotomy in treatment for taxation purposes, subsection (8) of section 1.01, Florida Statutes, defines the words "public body," "body politic," or "political subdivision" to "include counties, cities, towns, villages, special tax school districts, special road and bridge districts, bridge districts, and all other districts in this state."

As stated on page 9 of a report entitled "The Taxation of Government Property Used for Non-Public Purposes," prepared by the Staffs of the Senate Finance, Taxation and Claims and House Finance and Taxation Committees on November 16, 1993:

Currently, government property is taxed as follows. Real property and tangible personal property owned by counties and other authorities considered to be subdivisions of the state are immune from taxation, but if property is used for non-public purposes, the leasehold interest in such property is subject to the tax on intangible personal property. Real and tangible personal property owned by municipalities and other authorities not considered to be subdivisions of the state are subject to taxation unless such property is used for public purposes, and therefore exempt from taxation, and the leasehold interest in non-exempt property is subject to the intangible personal property tax.

In Capital City Country Club v. Tucker, 613 So. 2d 453 (Fla. 1993), the Florida Supreme Court rejected a contention that by imposing a state intangible tax that cannot exceed two mills on nonpublic leaseholds of municipal land, the Legislature could exempt the land from the higher level of ad valorem taxation permitted by Article VII, Section 9 of the Florida Constitution. The Supreme Court also rejected a contention that taxation of the fair market value of the land and the imposition of intangible taxes on the leasehold interest amounted to double taxation of the property.

#### B. EFFECT OF PROPOSED CHANGES:

This bill creates and establishes an independent special district in Orange County to be known as the West Orange Airport Authority, a body politic and corporate. The airport will be a general aviation airport in West Orange county. The purpose of the authority is for the sound planning for and development and maintenance of an airport for the area, including incidental industry and business. In addition, the authority is authorized to construct and operate lodging facilities, maintenance facilities, restaurants, and conference facilities.

Pursuant to s. 189.404(3), Florida Statutes, the West Orange County Airport Authority's charter must address and require certain provisions in their charters. The following describes the requirements and whether this bill meets those requirements.

- **District purpose:** The bill provides the purpose of the authority is for the sound planning for and development and maintenance of an airport for the area, including incidental industry and business.
- **Powers, functions, and duties of the district regarding ad valorem taxation, bond issues and other revenue-raising capabilities, budget matters, lien issues, and other similar issues:** The authority does not have ad valorem power. The authority has the full power to finance or refinance the acquisition or construction of airport projects by issuing revenue bonds or other debt obligations in the manner provided by chapter 332, Florida Statutes. The authority is also authorized to issue refunding bonds, and to issue and borrow against bond anticipation notes, for the financing of proposed projects authorized by the act.

The authority is required to adopt a budget at least thirty days prior to the beginning of a new fiscal year. The authority is required to set, notice, and hold a public meeting at least sixty days prior to the beginning of a new fiscal year. The bill allows revisions to be made to the budget. Upon final approval, after revisionary hearings are held, the budget may be amended only by formal action. Expenses incurred related to the adoption of a new budget are charged to that year's budget.

- **The methods for establishing the district:** General law, pursuant to section 189.404(4), Florida Statutes, provides for creation of independent special districts by special act of the Legislature.

- **The method for amending the charter of the district:** General law provides for amending the charter by Legislative special act.
- **The membership and organization of the governing board of the district:** The bill provides for a nine member governing board. The members of the governing board (the authority) are required to be residents and electors of the state. The appointment to the authority is as follows: three members are appointed by the Board of County Commissioners of Orange County, one member is appointed by the City of Apopka, one member is appointed by the City of Ocoee, one member is appointed by the City of Winter Garden, and three members are appointed by the Governor. The bill provides for the initial terms of members and creates staggering terms of two, four, and six years, with such initial terms starting upon the effective date of this act. After the initial terms expire, all successive appointments are for four years. Members serve until their successors are appointed and qualified. The bill requires that at least thirty days prior to the expiration of a term or within thirty days of a vacancy, the successor member must be appointed. Members may be removed for malfeasance, misfeasance, or neglect of duty.

The bill provides for the annual election of governing board officers at its first meeting in January. The officers to be elected are a chair, vice-chair, secretary, and any other appropriate officer. The authority also may hire an executive director and an airport manager.

The authority is required to meet and arrange a time for holding meetings, and is authorized to adopt organizational and procedural rules.

- **The maximum compensation of a governing board member:** Authority members are prohibited from receiving compensation. However, members are allowed to be reimbursed for reasonable expenses, including per diem, incurred in performing their duties as members of the authority. The bill also provides for the compensation of a secretary as fixed by the authority.
- **The administrative duties of the governing board of the district:** The bill provides the duties of the authority. The authority is to study data regarding the airport and air navigation needs. An additional duty is for the authority to develop and operate airports and related facilities. In promoting the airport and commerce and industry at the airport, the authority may make use of media and other means. The authority is also to cooperate with other governmental entities in accomplishing the authority's purpose. The authority may also initiate applications associated with the Orange County comp plan, with the filing of applications for development approval, and all other types of development applications.
- **The applicable financial disclosure, noticing, and reporting, requirements:** The authority is required to file an annual audited financial report and to adopt a budget at least thirty days prior to the beginning of a new fiscal year. The authority is required to set and hold a public meeting at least sixty days prior to the beginning of a new fiscal year. Notice of the budget meeting must be provided by advertising the hearing one time in a newspaper of general circulation published in Orange County. Upon final approval, after revisionary hearings are held, the budget may be amended only by formal action. Expenses incurred related to the adoption of a new budget are charged to that year's budget. The authority may open its books for thirty days after the end of a fiscal year.

The authority is required to provide notice of proposed special meetings at least seven days prior to the meeting. However, the failure to provide the seven day notice does not affect the validity of any authority proceeding. Notice of an emergency meeting may be waived by 2/3 votes. The authority is not required to provide published notice for regularly scheduled meetings.

- **If the district has authority to issue bonds, the procedures and requirements for issuing bonds:** The authority has the full power to finance or refinance the acquisition or construction of airport projects by issuing revenue bonds or other debt obligations in the manner provided by chapter 332, Florida Statutes. The authority is also authorized to issue

refunding bonds, and to issue and borrow against bond anticipation notes, for the financing of proposed projects authorized by the act.

- **The procedures for conducting any district elections or referendum and the qualifications of an elector of the district:** General law, pursuant to sections 189.405 and 189.4051, Florida Statutes, provides these procedures.
- **The methods for financing the district:** The authority is authorized to borrow, spend, and appropriate funds for use to pay authority expenses. The authority may accept, receive, and spend gifts, grants, and other donations, regardless of source. The authority also has the full power to finance or refinance the acquisition or construction of airport projects by issuing revenue bonds or other debt obligations in the manner provided by chapter 332, Florida Statutes.
- **The method(s) for collecting non-ad valorem assessments, fees, or service charges:** The authority has the power to establish rates, charges, and fees for the use of the airport and related facilities. General law, pursuant to section 189.4065, Florida Statutes, authorizes non-ad valorem assessments.
- **Geographic boundary limitations:** The bill describes the boundaries of the authority. This area is an approved site for an airport facility.

The authority does not have ad valorem taxation power.

The authority's current bylaws will continue to exist and hold as to the standards of procedures.

Although this bill's economic impact statement states that there is a \$7 million impact in 1998-99, there is no immediate impact upon the passage of the bill. The District anticipates 90% of its revenue coming from the Federal government, with the remaining 10% (\$700,000) coming from State and Local funding. However, no money, from any of the sources, is released unless certain conditions are met, such as a study being performed and the reservation of air space. Also, the anticipated State funds is not money which needs a specific appropriation, but rather it comes from grants from the aviation trust fund set up specifically for airport development.

C. LAWS OF FLORIDA/FLORIDA STATUTES AFFECTED:

None.

D. APPLICATION OF PRINCIPLES:

1. Less Government:

- a. Does the bill create, increase or reduce, either directly or indirectly:

- (1) any authority to make rules or adjudicate disputes?

Yes. This bill creates an independent district which will have the authority to make rules regarding the development and operation of an airport and related facilities in West Orange County.

- (2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

Indeterminate.

- (3) any entitlement to a government service or benefit?

Yes. A general aviation airport in West Orange County will eventually be available for those utilizing general aviation services.

- b. If an agency or program is eliminated or reduced:
  - (1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?  
N/A
  - (2) what is the cost of such responsibility at the new level/agency?  
N/A
  - (3) how is the new agency accountable to the people governed?  
N/A

2. Lower Taxes:

- a. Does the bill increase anyone's taxes?  
No.
- b. Does the bill require or authorize an increase in any fees?  
Once the airport and related facilities are operational, fees may be charged. The authority is empowered to charge fees and rates for the use of the airport and all authority facilities.
- c. Does the bill reduce total taxes, both rates and revenues?  
No.
- d. Does the bill reduce total fees, both rates and revenues?  
No.
- e. Does the bill authorize any fee or tax increase by any local government?  
No.

3. Personal Responsibility:

- a. Does the bill reduce or eliminate an entitlement to government services or subsidy?  
No.
- b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?  
Indeterminate.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?  
Yes. The development and operation of a general aviation authority in West Orange County offers individuals additional options.

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

No.

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

- (1) Who evaluates the family's needs?

N/A

- (2) Who makes the decisions?

N/A

- (3) Are private alternatives permitted?

N/A

- (4) Are families required to participate in a program?

N/A

- (5) Are families penalized for not participating in a program?

N/A

- b. Does the bill directly affect the legal rights and obligations between family members?

N/A

- c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

- (1) parents and guardians?

N/A

- (2) service providers?

N/A

- (3) government employees/agencies?

N/A

E. SECTION-BY-SECTION ANALYSIS:

**Section 1:** Provides the charter for the West Orange Airport Authority as follows:

Section 1: Provides short title of "West Orange Airport Authority."

Section 2: Provides definitions.

Section 3: Creates a special district in Orange County to be known as the authority; provides that the district is a public body corporate and politic; Describes the boundaries of the



authority; Provides the purpose of the authority is for the sound planning for and development and maintenance of an airport for the area, including incidental industry and business.

- Section 4: Provides for a nine member governing board; Requires each of the members to be residents and electors of the state; Provides that three members are appointed by the Board of County Commissioners of Orange County, one member is appointed by the City of Apopka, one member is appointed by the City of Ocoee, one member is appointed by the City of Winter Garden, and three members are appointed by the Governor; Provides for initial terms creating staggering terms of two, four, and six years; Provides that, after initial terms, all successive appointments are for four years; Provides that all initial terms are measured from the effective date of this act; Provides grounds for removal of governing board members; Provides that members serve until their successors are appointed and qualified; Provides for appointment of members when a member's term expires or a vacancy is created.
- Section 5: Provides for the annual election of governing board officers at its first meeting in January; Provides for a chair, vice-chair, secretary, and any other appropriate officer; Authorizes the authority to hire an executive director and an airport manager and provides terms.
- Section 6: Prohibits members of the authority from receiving compensation; Allows members to be reimbursed for reasonable expenses, including per diem, incurred in performing their duties as members of the authority; Provides for the compensation of secretary as fixed by the authority.
- Section 7: Provides that a quorum is a majority of the authority members.
- Section 8: Requires the authority to meet and arrange a time for holding meetings; Authorizes the adoption of organizational and procedural rules.
- Section 9: Provides duties of the authority; Provides for the authority to study data regarding the airport and air navigation needs; Provides for the development and operation of airports and related facilities; Provides for the use of media and other means to promote commerce and industry at the airport; Provides for the cooperation with other governmental entities in accomplishing the authority's purpose; Declares the above purposes to be a valid district, authority, and public purpose.
- Section 10: Authorizes the authority to borrow, spend, and appropriate funds for use to pay authority expenses; Declares that expenditures serve a public purpose for the benefit of Orange County residents; Authorizes the authority to accept, receive, and spend gifts, grants, and other donations, regardless of source.
- Section 11: Provides that the state or any political subdivision may lease or sell to the authority any property which is available for authority purposes; Suspends normal procedures for disposing of government or surplus property in order to facilitate transfer to the authority.
- Section 12: Grants all the powers to the authority necessary to carry out the authority's purpose, including the authority to: have a seal; acquire and dispose of personal and real property; enter into contracts with specific parties; acquire real and personal property for specific purposes; the power of eminent domain; acquire land and property by grant, donation, lease, and purchase; establish rates, charges, fees for the use of the airport and related facilities; construct special purpose facilities for specific purposes; lease or sell special purpose facilities to private operators; construct and operate conference facilities; appoint an executive director and provide for compensation, discharge, and duties; employ other necessary employees; adopt rules and regulations with reference to all projects and matters under the authority's control; establish a plan for retirement, disability, and other appropriate fringe benefits; contract with the Federal Aviation Authority and other federal agencies, and abide by all rules of such agencies; exercise all powers granted under the Airport Law of 1945, chapter 332, Florida Statutes; advertise the airport; issue revenue bonds or other debt obligations; contract and hire

professionals; enter into contracts and leases with respect to the use of projects which it erects or acquires; borrow money and execute notes, mortgages, and deeds; construct and operate projects; implement districts to facilitate economic development and rehabilitation of the special district; initiate and file development applications; exercise any and all other powers with respect to the construction, operation, and financing of airports or airport projects.

- Section 13: Requires the authority to file an annual audited financial report; Requires the authority to adopt a budget at least thirty days prior to the beginning of a new fiscal year; Requires the authority to set and hold a public meeting at least sixty days prior to the beginning of a new fiscal year; Provides for notice of budget meeting; Provides for revisionary meetings; Provides that upon approval, the budget may be amended only by formal action; Provides that expenses related to the adoption of a new budget are charged to that budget; Allows the authority to open its books for thirty days after the end of a fiscal year; Prohibits the authority to spend or contract for more than the amount budgeted for each item; Prohibits the authority from incurring indebtedness in excess of expenditures, or for paying any claim not authorized by law; Provides that any member concurring in the above acts are guilty of malfeasance and is subject to removal and suspension.
- Section 14: Provides for notice of proposed special meetings; Provides that failure to provide notice does not affect the validity of any authority proceeding; Allows for waiver of notice of an emergency meeting by a 2/3 vote; Provides that no published notice is required for regularly scheduled meetings.
- Section 15: Prohibits the authority to create any debt against the state, county, or cities; Prohibits the authority from pledging the full faith and credit of the state, county or cities; Requires all revenue bonds to state on their face that the state, county, or cities are not obligated to pay; Provides that no provisions obligate the state, county, or any city to levy or pledge any form of taxation.
- Section 16: Provides for liberal construction of the act.
- Section 17: Provides that the act's powers are supplemental to existing powers and statutes; Provides that this act's construction is not meant to repeal any law, but to provide an alternative for the exercise of powers.
- Section 18: Prohibits the state from limiting or altering rights, until such obligations are discharged and such contracts are performed.
- Section 19: Provides that the authority's exercise of powers benefits the people of the state and area; Provides for exemption from taxation.
- Section 20: Grants the authority all powers in connection with the Florida Industrial Development Financing Act; Makes the provisions of the Florida Industrial Development Financing Act applicable to the authority.
- Section 21: Authorizes the authority to issue revenue bonds and refunding bonds, and to issue and borrow against bond anticipation notes, for the purpose of financing projects authorized by the act.
- Section 22: Requires all contracts, leases, and obligations to be approved by resolution of the authority; Provides for execution of such agreements; Provides that this provision does not prohibit general resolutions authorizing the executive director, other officers, and employees to execute contracts, leases and other legal documents.
- Section 23: Provides a conflict of interest provision; Prohibits members or authority officers from benefitting from any authority transaction; Provides that any violation is a misdemeanor; Provides for disclosure of conflicts.
- Section 24: Provides that if the authority is terminated or ceases to exist, all property of the authority immediately becomes property of the state; Authorizes the State to exercise all powers granted to the authority.

**Section 2:** Provides a severability clause.

**Section 3:** Provides that in the event of a conflict, this act's provisions control.

**Section 4:** Provides effective date of upon becoming law.

III. NOTICE/REFERENDUM AND OTHER REQUIREMENTS:

A. NOTICE PUBLISHED? Yes  No

IF YES, WHEN? February 8, 1999; February 9, 1999

WHERE? The Orlando Sentinel in Orange County

B. REFERENDUM(S) REQUIRED? Yes  No

IF YES, WHEN?

C. LOCAL BILL CERTIFICATION FILED? Yes, attached  No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached  No

IV. COMMENTS:

Attached are resolutions by the governing boards of the Cities of Ocoee, and Winter Garden, and Orange County, which support legislation proposing to create an airport authority in West Orange County.

V. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

The following three amendments have been offered by Rep. Johnson:

Amendment #1 -- inserts "an independent special district" as required by section 189.404(5), Florida Statutes;

Amendment #2 -- allows the secretary of the authority to be a non-member of the governing board;

Amendment #3 -- clarifies that the authority is a body of politic and corporate as it relates to its exemption from ad valorem tax. *(For a detailed explanation regarding the ad valorem taxation as it relates to special districts, please see summary in Present Situation section.)*

VI. SIGNATURES:

COMMITTEE ON Community Affairs:

Prepared by:

Staff Director:

\_\_\_\_\_  
Laura L. Jacobs

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Joan Highsmith-Smith