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A bill to be entitled
 An act relating to special districts; creating s.
 189.40425, F.S.; requiring periodic referendum approval of
 special districts created on or after July 1, 2005, and of
 taxes and special assessments imposed by such districts;
 prescribing procedures when such a district is abolished
 or when authority for a tax or special assessment is
 denied; requiring periodic referendum approval of
 specified taxes and special assessments imposed by special
 districts created before July 1, 2005; providing an
 effective date.

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

Section 1. Section 189.40425, Florida Statutes, is created
 to read:

189.40425 Special districts; limitations of revenue
 sources.--Notwithstanding any other law relating to the powers
 of a special district to impose a tax or special assessment:

(1) The following requirements apply to each special
 district created on or after July 1, 2005. The electors of the
 district must vote to maintain the district each 6 years. At the
 end of the 5th year of the district's existence, or any
 extension thereof, the governing body of the district must call
 and hold a referendum at which the following question shall be
 placed before the electors of the district:

(a) SHALL THE (insert name of district) CONTINUE IN
 EXISTENCE?

29 YES _____

30 NO _____

31
 32 If this question fails to receive the affirmative vote of a
 33 majority of the electors voting on the question, the governing
 34 body of the district must adopt a plan for winding up the
 35 affairs of the district. If the governing body fails to do so,
 36 the county in which the special district is located shall
 37 succeed to the assets of, and assume the liabilities and the
 38 responsibilities of, the district. If this question fails to
 39 receive the affirmative vote of a majority of the electors
 40 voting on the question, the question in paragraph (b) is void.

41 (b) SHALL THE (insert name of district) CONTINUE TO IMPOSE
 42 (taxes or special assessments) FOR AN ADDITIONAL 6 YEARS?

43 YES _____

44 NO _____

45
 46 If this question does not receive the affirmative vote of a
 47 majority of the electors of the district voting on the question,
 48 the authority of the district to impose taxes or special
 49 assessments expires at the end of the then-current 6-year
 50 authorization. If that occurs, the governing body of the
 51 district may propose an alternative funding source and present
 52 it to the electors of the district for their approval at a
 53 referendum held before the expiration of authority to impose the
 54 disapproved tax or special assessment.

55 (2) The following requirements apply to each special
 56 district created before July 1, 2005:

57 (a) If such a district is imposing a tax or a special
 58 assessment that, according to its own terms, is valid for a
 59 specified time, the district may not extend the period of
 60 authorization of the tax or special assessment without approval
 61 of the electors of the district. An extension under this
 62 paragraph may not be for a period of more than 6 years. At the
 63 end of any extension, the governing body must obtain the
 64 approval of the electors of the district before the tax or
 65 special assessment may be further extended.

66 (b) If such a district is not as of July 1, 2005, imposing
 67 a tax or special assessment that it has authority to impose, the
 68 district may not thereafter impose the tax or special assessment
 69 for a period of more than 6 years. At the end of the 5th year of
 70 such tax or special assessment, the governing body of the
 71 district must call and hold a referendum at which the following
 72 question shall be placed before the electors of the district:

73 SHALL THE (insert name of district) CONTINUE TO IMPOSE
 74 (taxes or special assessment) FOR AN ADDITIONAL 6 YEARS?

75 YES _____

76 NO _____

77 (3) With respect to any referendum required by this
 78 section, if a general election will be held within 15 months
 79 before expiration of authority for the special district's
 80 existence or authority to impose a tax or special assessment,
 81 the referendum may be held in conjunction with the general
 82 election and a special election need not be called.

83 Section 2. This act shall take effect July 1, 2005.