

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: CS/HB 777 Polk County
SPONSOR(S): Government Efficiency & Accountability Council and Troutman
TIED BILLS: **IDEN./SIM. BILLS:** SB 1622

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Committee on Urban & Local Affairs</u>	<u>8 Y, 0 N</u>	<u>Nelson</u>	<u>Kruse</u>
2) <u>Government Efficiency & Accountability Council</u>	<u>10 Y, 0 N, As CS</u>	<u>Nelson</u>	<u>Cooper</u>
3) <u>Policy & Budget Council</u>	<u></u>	<u></u>	<u></u>
4) <u></u>	<u></u>	<u></u>	<u></u>
5) <u></u>	<u></u>	<u></u>	<u></u>

SUMMARY ANALYSIS

In August 2005, the Polk Regional Transportation Organization Board adopted a strategy for the creation of a countywide transit system. The Board’s plan called for merging the resources of the Lakeland Area Mass Transit District, Winter Haven Area Transit and Polk County Transit Services in order to provide an efficient, long-term solution for the implementation of transit plans throughout the county.

This bill provides for the creation of the Polk Transit Authority as an independent special district in Polk County. The bill will become the charter for the authority, and generally complies with the minimum statutory requirements for the creation of an independent special district. It provides for: definitions; the purpose, functions, duties, boundaries and fiscal year of the authority; charter amendments; a board of directors, and its membership, powers, functions and duties; authority to levy ad valorem taxes and non-ad valorem assessments; the use and deposit of authority funds; the issuance of bonds; and the liberal construction and severability of the act.

The bill provides for an effective date of upon becoming law, except for the provisions authorizing the levy of ad valorem taxation which require approval in a referendum.

According to the Economic Impact Statement, it is anticipated that federal and state grant funding of existing agencies will be designated for the Polk Transit Authority once a consolidation of these agencies occurs.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Provide Limited Government

This bill creates a new independent special district.

Ensure Lower Taxes

This bill may result in additional taxes or fees paid by county residents.

B. EFFECT OF PROPOSED CHANGES:

Present Situation

Polk County

Polk County has 17 municipalities, and a diverse population. Presently, there are approximately 560,000 people living in Polk County, and estimates from the University of Florida predict that the county's population will grow another 300,000 by the year 2030.

While an increasing share of the county is becoming urban, there are portions of the county that remain rural in nature. Continuing changes in the county landscape will be accompanied by changing demographics. It is anticipated that by the year 2030, more than one in five residents will be over the age 65, and the median age of the county's population will be 39. These forecasts present a challenge in attempting to address transportation needs in Polk County.

In August 2005, the Polk Regional Transportation Organization Board¹ adopted a strategy for the creation of a countywide transit system. The Board's plan called for merging the resources of the Lakeland Area Mass Transit District (d.b.a. Citrus Connection), Winter Haven Area Transit and Polk County Transit Services. The Board believes that the merger will provide a more efficient long-term solution for the implementation of transit plans throughout the county.

Many local governments and organizations have endorsed the Polk Regional Transportation Organization Board's efforts to create a countywide transit system, including the: City of Auburndale, City of Bartow, City of Fort Meade, City of Haines City, City of Lakeland, City of Lake Wales, City of Polk City, City of Winter Haven, Central Florida Development Council, Central Florida Regional Planning Council, Lakeland Area Mass Transit District, Polk Regional Transportation Organization, Polk Transportation Disadvantaged Local Coordinating Board, Polk Transportation Planning Organization, and the Winter Haven Area Transit Policy Board.²

¹ The Polk Regional Transportation Organization was created in 2004 by an interlocal agreement pursuant to s. 163.01, F.S., to serve as a countywide transit policy board. The agency is comprised of a policy board (local elected officials), advisory committees and staff, with representatives from the following member governments: Polk County, and the cities of Lakeland, Winter Haven, Haines City, Bartow, Lake Wales and Auburndale.

² <http://www.polk-county.net/county%5Foffices/tpo/rto/rta.aspx>.

Special Districts/Background

A special district is a local unit of special purpose government whose special purpose or purposes are implemented by specialized functions and related prescribed powers within a limited boundary. An independent special district is one which does not have any of the following characteristics:

- the membership of its governing body is identical to that of the governing body of a single county or a single municipality;
- all members of its governing body are appointed by the governing body of a single county or a single municipality;
- members of the governing body of the special district are subject to removal at will by the governing body of a single county or a single municipality during their unexpired terms; or
- a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.³

Independent Special Districts

It is the specific intent of the Legislature that independent special districts may only be created by legislative authorization as provided in ch. 189, F.S. In addition, pursuant to s. 11(a)(21) of Art. III of the State Constitution, the Legislature has prohibited special or general laws of local application which:

- exempt independent special district elections from the appropriate requirements in s. 189.405, F.S.
- exempt an independent special district from the requirements for bond referenda in s. 189.408, F.S.
- exempt an independent special district from the reporting, notice or public meetings requirements of ss. 189.4085, 189.415, 189.417 and 189.418, F.S.
- create an independent special district for which a statement has not been submitted to the legislature that documents: (1) the purpose of the proposed district; (2) the authority of the proposed district; (3) an explanation of why the district is the best alternative; and (4) a resolution or official statement of the appropriate local governing body in which the proposed district is located affirming that: the creation of the proposed district is consistent with approved local government plans of the local governing body, and the local government has no objection to the creation of the proposed district.⁴

An independent special district must comply with the creation, dissolution and reporting requirements set forth in ch. 189, F.S. Pursuant to s. 189.404(3), F.S., general laws or special acts that create or authorize the creation of independent special districts and are enacted after September 30, 1989, must address and require the following in their charters:

- The district's purpose.
- The district's powers, duties and functions regarding:
 - ad valorem taxation;

³ Section 189.403(3), F.S.

⁴ Section 189.404(2), F.S.

- bond issuance;
 - revenue raising capabilities;
 - budget preparation and approval;
 - liens and foreclosure of liens;
 - use of tax deeds and tax certificates for non-ad valorem assessments; and
 - contractual agreements.
- The methods for establishing the district.
 - The method for amending the district's charter.
 - The membership and organization of the district's governing board. Districts whose boards are elected on a one-acre/one-vote basis are required to have five board members, with three of those members constituting a quorum.
 - The maximum compensation of the district's governing board members.
 - The administrative duties of the district's governing board.
 - The financial disclosure, noticing and reporting requirements for the district.
 - The procedures and requirements for issuing bonds, if the district has such authority.
 - The district's election and referenda procedures and the qualifications to be a district elector.
 - The district's financing methods.
 - The authorized millage rate for a district authorized to levy ad valorem taxes, except for taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors of the district.
 - The methods for collecting non-ad valorem assessments, fees or service charges.
 - Planning requirements.
 - Geographic boundary limitations.⁵

The charter also may refer to other general law provisions that address charter requirements, e.g., fire districts may refer to ch. 191, F.S., provisions.

Effect of Proposed Changes

The following describes the various statutory requirements for the creation of an independent special district and whether this bill meets those requirements.

District purpose

The provisions of this bill establish that the purpose of the Polk Transit Authority is to provide mass transit services to the citizens of Polk County. *Section 2 (1)*. The purpose of the authority further is to plan, finance, acquire, construct, operate and maintain mass transit facilities and systems, together with such supplementary transportation assistance as may be necessary to service the mass transit needs within the territorial boundaries of the authority and of such areas with which the authority may contract

⁵ Section 189.404(3), F.S.

for service. Additionally, the authority is to provide for the consolidation of transit services in Polk County and to provide for the transition to a countywide transit system. *Section 3.*
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 bill provides the authority with the power to:

- fix, alter, levy, collect and enforce rates, fares, fees, charges, penalties and fines from persons or property, or both, for the provision and use of services, facilities and products of the authority or to pay the operating or financing costs of the authority's facilities and services that are available to potential users. *Section 5(c).*
- receive and accept from any federal or state agency grants or loans for or in the aid of the planning, construction, reconstruction, operation, promotion or financing of the authority's facilities or services and to receive and accept aid, contributions or loans from any other source of money, labor, or other things of value. *Section 5(j).*
- purchase or to assume ownership, lease, operation, management or control of any publicly or privately owned mass transit facilities, including the assumption, defeasance or payment of the financial liabilities associated with such facilities. *Section 5(k).*
- divide the authority facilities into separate units, benefit areas or subsystems for the purpose of imposing special assessments; setting rates, fees or charges; for accounting or financing improvements or additions; or for any other purpose. *Section 5(l).*
- sell or otherwise dispose of the authority's facilities, or any portion thereof, upon such terms as the board deems appropriate, and to enter into acquisition or other agreements to effect such dispositions. *Section 5(q).*
- acquire by purchase, gift, devise or otherwise, and to dispose of, real or personal property or any estate therein. *Section 5 (r).*
- borrow money and issue bonds, certificates, warrants, notes, obligations or other evidence of indebtedness. *Section 5 (w).*
- assess, levy, impose, collect and enforce special assessments upon all or any portion of the lands located within the authority. *Section 5(x).*
- apply for and accept grants, loans and subsidies from any governmental entity for the acquisition, construction, operation and maintenance of the authority's facilities and services. *Section 5 (y).*
- invest its moneys in such investments as directed by the board in accordance with state law. *Section 5(z).*
- purchase such insurance as the authority deems appropriate. *Section 5 (aa).*
- adopt a budget in accordance with applicable law and to appropriate and expend revenue in accordance with that budget. *Section 5 (ee).*

The methods for establishing the district:

The bill provides that the district is established upon the bill becoming law. *Section 14.*

The method for amending the charter of the district:

The bill provides that the charter may only be amended by special act of the Legislature. *Section 2(3).*

The membership and organization of the governing board of the district:

The bill provides that the authority is governed by a board of nine voting directors and one nonvoting director, and that the presence of five members constitutes a quorum. A majority vote of the directors is necessary for any affirmative action by the board. *Sections 4(1) and 10.*

The board membership consists of the following:

- three members of the Polk County Commission;
- two members of the Lakeland City Commission;
- one member of the Winter Haven City Commission;
- one member of the Bartow City Commission and the Auburndale City Commission, appointed on a rotating basis for two-year terms;
- one member of the Haines City Commission and the Lake Wales City Commission, appointed on a rotating basis for two-year terms;
- one member of the governing body of one of the following cities appointed on a rotating basis for two-year terms: Fort Meade, Lake Alfred, Mulberry, Frostproof, Dundee, Eagle Lake, Davenport, Polk City and Lake Hamilton; and
- the district one secretary, or his or her designee, appointed by the secretary of the Department of Transportation.

The initial terms vary according to the provisions of the bill. Subsequent terms are for two years.

The bill also provides that in order to facilitate the consolidation of transit services in Polk County, that with regard to initial appointments:

- two of the appointed Polk County Commissioners must be the same commissioners who serve on the governing body of the Lakeland Area Mass Transit District;
- two of the appointed Lakeland City Commissioners must be the same commissioners who serve on the Lakeland Area Mass Transit District; and
- the appointed Winter Haven City Commissioner must be a commissioner who serves on the Winter Haven Area Transit Policy Board.

The Polk Regional Transportation Organization is to oversee the formation of the authority's board.

Each appointed member of the board assumes office 10 days following his or her appointment. The bill further provides that within 60 days after the appointment of the board, the members must organize by electing a chair, a vice chair, a secretary and a treasurer. *Section 4.*

The maximum compensation of a governing board member:

Directors may not receive compensation for their services. The bill provides that the directors will receive payment for actual expenses incurred while performing the duties of their office in accordance with general law governing per diem for public officials. The authority is empowered to adopt a resolution to exceed the state rates for per diem expenses.⁶ Upon taking office, each director is required to execute a bond conditioned upon the faithful performance of his or her duties. *Section 4.*

⁶ A special district may adopt such rates in accordance with s. 112.061(14), F.S.

The administrative duties of the governing board of the district:

The bill provides for the following administrative duties of the district governing board:

- To study, plan, design, establish, acquire, construct, own, lease, operate, manage, maintain, dispose of, improve and expand the mass transit facilities and services within its boundaries. *Section 5 (1)(a).*
- To execute all contracts and other documents, adopt all proceedings, and perform all acts determined by the board as necessary or advisable to carry out the purposes of the act. *Section 5 (1)(b).*
- To contract for the service of engineers, accountants, attorneys and other experts or consultants and such other agents, and to employ an executive director and authorize such other personnel, and determine their salaries. *Sections 5 (1)(d) and 4(2).*
- To acquire land and rights and interests therein; to acquire personal property and to hold and dispose of all real and personal property under its control. *Section 5 (1)(e).*
- To lease or rent any of its easements, real property interests, or facilities to other mass transit providers that are owned by a municipality, county or special district, or that hold a franchise from a municipality or county, when such lease or rental is for joint use by the authority and the other provider. *Section 5(1)(f).*
- To exercise exclusive jurisdiction, control and supervision over the authority's services and facilities and to make and enforce such rules and regulations for the maintenance, management and operation of the authority and its facilities and services. *Section 5(1)(g).*
- To enter into interlocal agreements or join with any other general or special purpose local governments, public agencies or authorities in the exercise of common powers. *Section 5 (1)(h).*
- To accomplish construction directly or by letting contracts to other entities, whether public or private, for all or any part of the construction of improvements to the authority's facilities. *Section 5(1)(i).*
- To appoint advisory boards and committees to assist the board in the exercise and performance of its powers and duties. *Section 5(1)(m).*
- To sue and be sued in the name of the authority and to participate as a party in any civil, administrative or other action. *Section 5(1)(n).*
- To adopt and use a seal. *Section 5(1)(o).*
- To employ or contract with any public entity or person to manage and operate the authority and its facilities, or any portion thereof. *Section 5(1)(p).*
- To provide deferred compensation, retirement benefits, or other benefits and programs. *Section 5(1)(s).*
- To maintain an office or offices. *Section 5 (1)(t).*

- To hold, control and acquire by donation or purchase, or to dispose of any public easements, dedications to public use, platted reservations for public purposes, or any reservations for those purposes authorized by the act. *Section 5 (1)(u)*.
- To lease, as lessor or lessee, to or from any person, firm, corporation, association or body, public or private, facilities or property of any nature. *Section 5 (1) (v)*.
- To prescribe and promulgate necessary rules, regulations and policies consistent with the provisions of the act. *Sections 5 (1) (cc) and 10*.
- To market and promote the authority and its facilities and services. *Section 5 (1)(dd)*.
- To do all acts and to exercise all powers necessary, convenient, incidental, implied or proper, both within and outside the boundaries of the authority, in connection with any of the powers, duties, obligations or purposes authorized by the act, general law or any interlocal agreement entered into by the authority. *Section 5(1)(ff)*.

The applicable financial disclosure, noticing, and reporting requirements:

The bill provides that requirements for financial disclosure, meeting notices, reporting, public records maintenance and per diem expenses for directors, officers and employees are set forth in the act and chs. 112, 119, 189 and 286, F.S. *Sections 5 (6) and 10*.

If the district has authority to issue bonds, the procedures and requirements for issuing bonds:

The board has the power and authority to borrow money or issue other evidences of indebtedness for the purposes of the authority in accordance with ch. 189, F.S. The board may by resolution authorize the issuance of general obligation bonds payable from any lawful sources for construction of capital improvements or expansion purposes of the transit services that the authority exists to provide, subject to a referendum of the qualified electors of the authority. The authority is prohibited from lending its credit to corporations, associations, partnerships or persons.

The authority may finance or refinance the acquisition, construction, expansion and improvement of facilities relating to a governmental function or purpose through the issuance of its bonds, notes or other obligations. The authority may also issue bond anticipation notes in connection with the authorization, issuance and sale of bonds. The bonds may be issued as serial bonds, as term bonds, or both. The authority may issue capital appreciation bonds or variable rate bonds. Any bonds, notes or other obligations must be authorized by resolution of the authority and bear the date; mature at the time, not exceeding 40 years from their respective dates; bear interest at the rate; be payable at the time; be in the denomination; be in the form; carry the registration privileges; be executed in the manner; be payable from the sources and in the medium or payment and at the place; and be subject to the terms of redemption, including redemption prior to maturity, as the resolution may provide. If any officer whose signature, or a facsimile of whose signature, appears on any bonds, notes or other obligations ceases to be an officer before the delivery of the bonds, notes or other obligations, the signature or facsimile remains valid.

The bonds, notes or other obligations may be sold at public or private sale for such price as the authority shall determine in accordance with ch. 189, F.S. Pending preparation of the definitive bonds, the authority may issue interim certificates. The bonds may be secured by a form of credit enhancement, as the authority deems appropriate. The bonds may be secured by an indenture of trust or trust agreement. In addition, the authority may delegate to an officer, official or agent, the power to determine the time; manner of sale, public or private; maturities; rate of interest; and other terms and conditions. However, the amount and maturity of the bonds, notes or other obligations and the interest rate of the bonds, notes or other obligations must be within the limits prescribed by the governing body of the authority and its resolution delegating to an officer, official or agent the power to authorize the

issuance and sale of the bonds, notes or other obligations. Bonds, notes or other obligations issued by the authority may be validated as provided in ch. 75, F.S., relating to bond validation. *Section 9.*

The procedures for conducting any district elections or referendum and the qualifications of an elector of the district:

While the bill does provide that a referendum authorizing the levy of ad valorem taxation be of those qualified electors of the district voting in a referendum to be called by the authority and held in accordance with law, it does not provide general language relating to district elections. *Section 14.*

The methods for financing the district:

The bill provides methods for financing the district in various provisions. *Sections 5 (1) (j), (w), (x), (y) and (z), 6 and 9.* The bill also provides transition language which provides that the board will rely on the staff and the executive director of the Lakeland Area Mass Transit District and the staff and the transit director of the Polk County Transit Services to provide support, policy recommendations and strategic planning to obtain dedicated funding for the authority. *Section 4 (1)(h).*

The authorized millage rate for a district authorized to levy ad valorem taxes, except for taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors of the district.

In order to provide funding for the purposes of the authority, the authority has the right, power and authority to levy and assess an ad valorem tax on all taxable real property and tangible personal property within its boundaries, subject to approval by referendum of the qualified electors in the authority. The total amount of ad valorem taxes levied in any single year may not exceed three mills. The authority is authorized to levy and collect ad valorem taxes in accordance with ch. 200, F.S.⁷ *Section 6.*

The method(s) for collecting non-ad valorem assessments, fees or service charges:

The bill provides for the collection of non-ad valorem assessments in accordance with chs. 189 and 197, F.S. *Section 6.*

Planning requirements

The authority's planning requirements are as set forth in the act and ch. 189, F.S. *Section 5 (5).* The bill provides that the authority is to develop transportation plans and to coordinate its planning and programs with those of appropriate municipal, county, state, special district and federal agencies and other political subdivisions of the state. *Section 5 (1)(bb).*

⁷Section 200.001 (4), F. S., provides that independent special district millage shall be that millage rate set by the governing body of an independent special district, which shall be identified: (a) as to whether authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the State Constitution, authorized pursuant to s. 15, Art. XII of the State Constitution, or otherwise authorized; and (b) as to whether levied countywide, less than countywide, or on a multicounty basis. Section 200.001(8)(e), F.S., provides that an "independent special district" means an independent special district as defined in s. 189.403(3), F.S., with the exception of a downtown development authority established prior to the effective date of the 1968 State Constitution as an independent body, either appointed or elected, regardless of whether or not the budget is approved by the local governing body, if the district levies a millage authorized as of the effective date of the 1968 State Constitution. Independent special district millage may not be levied in excess of a millage amount authorized by general law and approved by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, except for those independent special districts levying millage for water management purposes as provided in that section and municipal service taxing units as specified in s. 125.01(1)(q) and (r). However, independent special district millage authorized as of the date the 1968 State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution.

Geographic boundary limitations:

The bill describes the boundaries of the Polk Transit Authority to be all lands in Polk County, whether incorporated or unincorporated. *Section 2(2)*.

Additional ch. 189, F.S., requirements

Section 189.404(5), F.S., provides that after October 1, 1997, the charter of any newly created special district is required to contain a reference to the status of the special district as dependent or independent. The bill accomplishes this in Section 2(1).

In addition, the Board of County Commissions of Polk County submitted Resolution 2007-021 dated March 7, 2007, pursuant to s.189.404(2)(e) 4., F.S., which provides that the creation of the district is consistent with the Polk County approved local government plans and that the county has no objection to the creation of the Polk Transit Authority. This resolution and the bill itself appear to satisfy the requirements of s. 189.404(2)(e) 1., 2. and 3., F.S., for a statement documenting the purpose of the proposed district, the authority of the proposed district, and an explanation of why a district is the best alternative.

The bill also provides a status statement in compliance with s. 189.404, F.S., at Section 2 (1) where it states that “[t]here is hereby created an independent special district....”

Additional provisions of the bill

The bill also provides for the following:

- the inapplicability of ch. 120, F.S., to the authority; *Section 5(3)*.
- the authority’s fiscal year (beginning on October 1 and ending on September 30); *Section 7*.
- that all authority funds be deposited in qualified public depositories in accordance with ch. 280, F.S.; *Section 8*.
- the tax-free status of the authority; *Section 9*.
- continuation of the powers, duties, rights, obligations and immunities of the Lakeland Area Mass Transit District; *Section 11*.
- for the liberal construction of the provisions of the act; *Section 12*.
- for severability of the provisions of the act. *Section 13*.

The act takes effect upon becoming law, except that the provisions authorizing the levy of ad valorem taxation take effect only upon express approval by a majority vote of those qualified electors of Polk County voting in a referendum.

C. SECTION DIRECTORY:

Section 1: Provides definitions.

Section 2: Provides for creation of authority, boundaries and charter amendments.

Section 3: Provides for purpose of authority.

Section 4: Provides for governing board, quorum, creation, employment of personnel, compensation, organization and commissioners' bond.

Section 5: Provides for powers, functions and duties.

Section 6: Provides for ad valorem taxing authority and non-ad valorem assessments.

Section 7: Provides for fiscal year.

Section 8: Provides for authority funds.

Section 9: Provides authority to borrow money, and procedures and requirements for the issuance of bonds.

Section 10: Provides for board action, compliance with open government laws and public records laws, and authority to adopt policies and regulations.

Section 11: Provides for the powers, duties, rights, obligations and immunities of the Lakeland Area Mass Transit District and addition of lands to that district.

Section 12: Provides for liberal construction of the act.

Section 13: Provides for severability.

Section 14: Provides for an effective date, and a referendum.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN?

January 11, 2007.

WHERE?

The Ledger, a daily newspaper of general circulation published in Polk County.

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN? Unspecified.

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

According to the Economic Impact Statement, future expenditures are contingent on the actions of the Polk Transit Authority Board of Directors, and indeterminate. Future funding is contingent on efforts to merge the Lakeland Area Mass Transit Services Division of the Polk County Board of County Commissioners into the newly formed Polk Transit Authority. It is anticipated that federal and state grant funding of the existing agencies will be designated for the Polk Transit Authority once a consolidation has occurred.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

D. STATEMENT OF THE SPONSOR

No statement submitted.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

At its meeting on March 28, 2007, the Committee on Urban & Local Affairs adopted an amendment which:

- makes technical corrections, removing duplicative language, a typographical error, and an omission from the title of the bill;
- deletes language which would have provided the district with an exemption from s. 75.04(2), F.S., relating to bonds; and
- deletes language which may have provided the special district with county and municipal privileges, benefits, powers, immunities and exemptions.

On April 11, 2007, the Government Efficiency & Accountability Council reported HB 777 favorably with a council substitute to incorporate the strike-all amendment adopted by the Committee on Urban & Local Affairs. This analysis has been updated to reflect the council substitute.