

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 1257 Broward County

SPONSOR(S): Seiler

TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Committee on Urban & Local Affairs</u>	<u>8 Y, 0 N</u>	<u>Fudge</u>	<u>Kruse</u>
2) <u>Government Efficiency & Accountability Council</u>	<u></u>	<u></u>	<u></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 Broward County, 18 governmental agencies provide fire and emergency service and 14 governmental agencies provide emergency communications to the county's 31 municipalities and unincorporated area.

HB 1257 creates the Broward Urban Independent Fire District to provide an independent entity for coordinated fire and emergency medical services throughout Broward County that has uniform countywide standards. The bill provides that the jurisdiction of the district includes those lands within the district where there has been a resolution by the provider of services approving of services by the district for those lands. A municipality or Broward County may withdraw from the district three years after joining the district by passing a resolution giving notice to the district by June 1st of the preceding calendar year to withdraw by September of the next calendar year.

The district would have ad valorem taxing authority up to 3.75 mills upon approval by referendum.

The Economic Impact Statement indicates that the 2007 total Broward County municipal fire budgets of \$433,008,621.00, would increase by 3% per year through a shifting of municipalities' fire assessment fees and millage. However, the bill does not require this revenue shifting.

Sections 14 and 15 of the bill are effective upon becoming law. The remaining portions of the bill are effective upon approval by a majority vote of the qualified electors of Broward County in a referendum called for on November 4, 2008.

Pursuant to House Rule 5.5(b), a local bill that provides an exemption from general law may not be placed on the Special Order Calendar in any section reserved for the expedited consideration of local bills. The provisions of House Rule 5.5(b) appear to apply to this bill.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Ensure lower taxes – The intent of the bill is to eliminate duplication of services which may reduce the taxes paid by residents of Broward County. However, taxpayers in participating municipalities or in the County would pay a district millage, up to 3.75 mills, in addition to the current millage levied by the local government. Participating local governments may experience a cost savings by shifting the cost of fire and emergency services to the district.

Maintain Public Security – The intent of the bill is to create an integrated communications system throughout the jurisdiction of the district and provide closest response for delivery of all fire and emergency medical services within the jurisdiction of the district.

B. EFFECT OF PROPOSED CHANGES:

Current Situation

In Broward County, 18 governmental agencies provide fire and emergency service and 14 governmental agencies provide emergency communications to the county's 31 municipalities and unincorporated area.

Creation of an Independent Fire Control District

Independent special districts, including independent special fire control districts, may only be created by the Legislature. The creation of independent fire control special districts is governed by ch. 189, F.S., the "Uniform Special District Accountability Act of 1989", and ch. 191, F.S., the "Independent Special Fire Control District Act". However, the legislature may provide an exemption from the general law requirements in chs. 189 and 191, F.S., in a local bill creating an independent special district. If a local bill creates an exemption from general law, Rule 5.5 of the Florida House of Representatives prohibits the local bill from being placed on the Special Order Calendar in any section reserved for the expedited consideration of local bills.

The Uniform Special District Accountability Act of 1989

Chapter 189, F.S., known as the "Uniform Special District Accountability Act of 1989", includes requirements that must be satisfied when the Legislature creates any independent special district, including independent special fire control districts created under ch. 191, F.S. Unless the Legislature has enacted a special law exempting a particular independent special district, all districts must comply with applicable provisions of ch. 189, F.S., including provisions related to issues that must be addressed in a district's charter, election of district governing board members, bond referenda, public records and meetings, and reporting requirements.

The Independent Special Fire Control District Act

Chapter 191, F.S., is known as the "Independent Special Fire Control District Act" (the Act). Section 191.002, F.S., sets forth the Act's purpose, which is to establish standards and procedures concerning the operations and governance of independent special fire control districts (districts), and to provide greater uniformity in the financing authority, operations, and procedures for electing members of the governing boards of districts. Currently, there are 54 districts in Florida.

Unless otherwise exempted by special or general law, the Act requires each district, whether created by special act, general law of local application, or county ordinance, to comply with the Act and provides that it is the intent of the Legislature that the Act supersede all special acts or general laws of local

application provisions that contain the charter of a district. Provisions that address district boundaries and geographical subdistricts for the election of members of the governing board are excepted.

District Governing Board

Section 191.005, F.S., prescribes procedures for the election, composition, and general administration of a district's governing board. With the exception of districts whose governing boards are appointed collectively by the Governor, the county commission, and any cooperating city within the county, requires the business affairs of each district to be conducted and administered by a five-member board. Each member must be elected for a term of 4 years and serve until the member's successor assumes office. Each member of the board must be a qualified elector at the time he or she qualifies and continually throughout his or her term. Any board member who ceases to be a qualified elector is automatically removed pursuant to the Act. Prior to election, each candidate must qualify for election by either paying a filing fee or obtaining the signatures of at least 25 registered electors of the district on petition forms provided by the supervisor of elections and submitted and checked in the same manner as petitions filed by nonpartisan judicial candidates. A candidate who does not collect contributions and whose only expense is the filing fee is not required to appoint a campaign treasurer or designate a primary campaign depository.

The electors of the district must elect board members at the next general election following the effective date of a special act or general act of local application creating a new district. Except as provided by the Act, all elections must be held at the time and in the manner prescribed by law for holding general elections in accordance with s. 189.405(2)(a) and (3), F.S. If a vacancy occurs on the board due to the resignation, death, or removal of a board member, or the failure of anyone to qualify for a board seat, the remaining members may appoint a qualified person to fill the seat until the next general election, at which time an election must be held to fill the vacancy for the remaining term, if any.

Members of the board may each be paid a salary or honorarium to be determined by at least a majority plus one vote of the board but which may not exceed \$500 per month for each member. Separate compensation for the board member serving as treasurer may be authorized by like vote so long as total compensation for the board member does not exceed \$500 per month. Members may be reimbursed for travel and per diem expenses as provided in general law.

Each member must, upon assuming office, take and subscribe to the oath of office prescribed by s. 5(b), Art. II of the State Constitution and s. 876.05, F.S. Each member, within 30 days of assuming office, must also give the Governor a good and sufficient surety bond in the sum of \$5,000, the cost thereof being borne by the district, conditioned on the member's faithful performance of his or her duties of office.

The board must keep a permanent record book in which the minutes of all meetings, resolutions, proceedings, certificates, bonds given by commissioners, and corporate acts are recorded. The record book must be open to inspection in the same manner as state, county, and municipal records are open under ch. 119, F.S., and s. 24, Art. I of the State Constitution. All meetings of the board must be open to the public consistent with ch. 286, s. 189.417, and other applicable general laws.

General Powers

Section 191.006, F.S., sets forth the following general powers of a district, which may be exercised by a majority vote of the board:

- To sue and be sued in the name of the district, to adopt and use a seal and authorize the use of a facsimile thereof, and to make and execute contracts and other instruments necessary or convenient to the exercise of its powers.

- To provide for a pension or retirement plan for its employees. In accordance with general law, the board may provide for an extra compensation program, including a lump-sum bonus payment program, to reward outstanding employees whose performance exceeds standards, if the program provides that a bonus payment may not be included in an employee's regular base rate of pay and may not be carried forward in subsequent years.
- To contract for the services of consultants to perform planning, engineering, legal, or other professional services.
- To borrow money and accept gifts, to apply for and use grants or loans of money or other property from the United States, the state, a unit of local government, or any person for any district purposes and enter into agreements required in connection therewith, and to hold, use, sell, and dispose of such moneys or property for any district purpose in accordance with the terms of the gift, grant, loan, or agreement relating thereto.
- To adopt resolutions and procedures prescribing the powers, duties, and functions of the officers of the district; the conduct of the business of the district; the maintenance of records; and the form of other documents and records of the district. The board may also adopt ordinances and resolutions that are necessary to conduct district business, if such ordinances do not conflict with any ordinances of a local general purpose government within whose jurisdiction the district is located. Any resolution or ordinance adopted by the board and approved by referendum vote of district electors may only be repealed by referendum vote of district electors.
- To maintain an office at places it designates within a county or municipality in which the district is located and appoint an agent of record.
- To acquire, by purchase, lease, gift, dedication, devise, or otherwise, real and personal property or any estate therein for any purpose authorized by this act and to trade, sell, or otherwise dispose of surplus real or personal property. The board may purchase equipment by an installment sales contract if funds are available to pay the current year's installments on the equipment and to pay the amounts due that year on all other installments and indebtedness.
- To hold, control, and acquire by donation or purchase any public easement, dedication to public use, platted reservation for public purposes, or reservation for those purposes authorized by this act and to use such easement, dedication, or reservation for any purpose authorized by this act consistent with applicable adopted local government comprehensive plans and land development regulations.
- To lease as lessor or lessee to or from any person any facility or property of any nature for the use of the district when necessary to carry out the district's duties and authority under this act.
- To borrow money and issue bonds, revenue anticipation notes, or certificates payable from and secured by a pledge of funds, revenues, taxes and assessments, warrants, notes, or other evidence of indebtedness, and mortgage real and personal property when necessary to carry out the district's duties and authority under this act.
- To charge user and impact fees authorized by resolution of the board, in amounts necessary to conduct district activities and services, and to enforce their receipt and collection in the manner prescribed by resolution and authorized by law. However, the imposition of impact fees may only be authorized as provided by general law.
- To exercise the right and power of eminent domain, pursuant to general law, over any property within the district, except municipal, county, state, special district, or federal property used for a public purpose, for the uses and purposes of the district relating solely to the establishment and maintenance of fire stations and fire substations, specifically including the power to take easements that serve such facilities consistent with applicable adopted local government comprehensive plans and land development regulations.
- To cooperate or contract with other persons or entities, including other governmental agencies, as necessary, convenient, incidental, or proper in connection with providing effective mutual aid and furthering any power, duty, or purpose authorized by this act.
- To assess and impose upon real property in the district ad valorem taxes and non-ad valorem assessments as authorized by this act.
- To impose and foreclose non-ad valorem assessment liens as provided by this act or to impose, collect, and enforce non-ad valorem assessments pursuant to general law.

- To select as a depository for its funds any qualified public depository as defined by general law which meets all the requirements of ch. 280, F.S., and has been designated by the Chief Financial Officer as a qualified public depository, upon such terms and conditions as to the payment of interest upon the funds deposited as the board deems just and reasonable.
- To provide adequate insurance on all real and personal property, equipment, employees, volunteer firefighters, and other personnel.
- To organize, participate in, and contribute monetarily to organizations or associations relating to the delivery of or improvement of fire control, prevention, emergency rescue services, or district administration.

Special Powers

Section 191.008, F.S., requires districts to provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and by acquiring and maintaining firefighting and fire protection equipment deemed necessary to prevent or fight fires. All construction must be in compliance with applicable state, regional, and local regulations, including adopted comprehensive plans and land development regulations.

This section grants districts the following special powers relating to facilities and duties authorized by the Act:

- To establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to general law and any certificate of public convenience and necessity or its equivalent issued thereunder.
- To employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as are necessary to accomplish the duties of the district. The board may employ and fix the compensation of a fire chief or chief administrator. The board must prescribe the duties of such person, which include supervision and management of the operations of the district and its employees and maintenance and operation of its facilities and equipment. The fire chief or chief administrator may employ or terminate the employment of such other persons, including, without limitation, professional, supervisory, administrative, maintenance, and clerical employees, as are necessary and authorized by the board. The board must provide the compensation and other conditions of employment of the officers and employees of the district.
- To conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.
- To adopt and enforce firesafety standards and codes and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by chs. 553 or 633, F.S., with respect to fire suppression, prevention, and firesafety code enforcement.
- To conduct arson investigations and cause-and-origin investigations.
- To adopt hazardous material safety plans and emergency response plans in coordination with the county emergency management agency.
- To contract with general purpose local government for emergency management planning and services.

District Funding Mechanisms

Section 191.009, F.S., authorizes districts to levy ad valorem taxes, special assessments, user charges, and impact fees.

Ad Valorem Taxes -- An elected board may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services, to pay the principal of, and interest on, general obligation bonds of the district, and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has

been previously authorized by law, subject to a referendum as required by the State Constitution and the Act. The levy of ad valorem taxes must be approved by referendum called by the board when the proposed levy of ad valorem taxes exceeds the amount authorized by prior special act, general law of local application, or county ordinance approved by referendum. The tax is assessed, levied, and collected in the same manner as county taxes.

Non-Ad Valorem Assessments -- A district may levy non-ad valorem assessments to construct, operate, and maintain district facilities and services. The rate of such assessments must be fixed by resolution of the board pursuant to statutory procedures. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by special act, county ordinance, the previous year's resolution, or referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Non-ad valorem assessment rate increases within the personal income threshold are deemed to be within the maximum rate authorized by law at the time of initial imposition. Proposed non-ad valorem assessment increases which exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last 5 years, or the first-time levy of non-ad valorem assessments in a district, must be approved by referendum of the electors of the district. The referendum on the first-time levy of an assessment must include a notice of the future non-ad valorem assessment rate increases permitted by the Act without a referendum. Non-ad valorem assessments must be imposed, collected, and enforced pursuant to general law.

User Charges -- The board may provide a reasonable schedule of user charges for the following services:

- Special emergency services, including firefighting occurring in or to structures outside the district, motor vehicles, marine vessels, aircraft, or rail cars, or as a result of the operation of such motor vehicles or marine vessels, to which the district is called to render such emergency service, and may charge a fee for the services rendered in accordance with the schedule;
- Fighting fires occurring in or at refuse dumps or as a result of an illegal burn, which fire, dump, or burn is not authorized by general or special law, rule, regulation, order, or ordinance and which the district is called upon to fight or extinguish;
- Responding to or assisting or mitigating emergencies that either threaten or could threaten the health and safety of persons, property, or the environment, to which the district has been called, including a charge for responding to false alarms; and
- Inspecting structures, plans, and equipment to determine compliance with firesafety codes and standards.

The district has a lien upon any real property, motor vehicle, marine vessel, aircraft, or rail car for any user charge assessed.

Impact Fees -- If the general purpose local government has not adopted an impact fee for fire services which is distributed to the district for construction within its jurisdictional boundaries, the board may establish a schedule of impact fees to pay for the cost of new facilities and equipment, the need for which is in whole or in part the result of new construction. The impact fees collected by the district must be kept separate from other revenues of the district and must be used exclusively to acquire, purchase, or construct new facilities or portions thereof needed to provide fire protection and emergency services to new construction. The term "new facilities" is defined as land, buildings, and capital equipment, including, but not limited to, fire and emergency vehicles, radiotelemetry equipment, and other firefighting or rescue equipment. The board must maintain adequate records to ensure that impact fees are expended only for permissible new facilities or equipment. The board may enter into agreements with general purpose local governments to share in the revenues from fire protection impact fees imposed by the governments.

District Bonds

Section 191.012, F.S., authorizes a district to issue general obligation bonds, assessment bonds, revenue bonds, notes, bond anticipation notes, or other evidences of indebtedness to finance all or a part of any proposed improvements authorized to be undertaken under the Act or other law, provided the total annual payments for the principal and interest on such indebtedness does not exceed 50 percent of the total annual budgeted revenues of the district. This section also provides detailed instructions and procedures regarding the issuance and satisfaction of district bonds.

Bonds are payable from non-ad valorem assessments or other non-ad valorem revenues, including, without limitation, user fees or charges or rental income authorized to be levied or collected or received pursuant to the Act or general law. General obligation bonds payable from ad valorem taxes may also be issued by the district, but only after compliance with s. 12, Art. VII of the State Constitution. Subject to referendum approval, a district may pledge its full faith and credit for the payment of principal and interest on general obligation bonds and for any reserve funds provided therefor and may unconditionally and irrevocably pledge itself to levy ad valorem taxes on all property in the district to the extent necessary for the payment thereof. A district is authorized, after notice and opportunity to be heard has been afforded to those affected, to impose, charge, and collect non-ad valorem revenues in connection with any of the improvements authorized under the Act and to pledge the same for the payment of bonds.

District Boundaries and Mergers

Section 191.014, F.S., provides that boundaries of a district may be modified, extended, or enlarged only upon approval or ratification by the Legislature. The merger of a district with all or portions of other independent special districts or dependent fire control districts is effective only upon ratification by the Legislature. A district may not, solely by reason of a merger with another governmental entity, increase ad valorem taxes on property within the original limits of the district beyond the maximum established by the district's enabling legislation, unless approved by the electors of the district by referendum.

Effect of Proposed Changes

HB 1257 creates the Broward Urban Independent Fire District to provide an independent entity for coordinated fire and emergency medical services throughout Broward County that has uniform countywide standards. The jurisdiction of the district includes those lands within the district where there has been a resolution by the provider of services approving of services by the district for those lands. A municipality or Broward County may withdraw from the district three years after joining the district by passing a resolution giving notice to the district by June 1st of the preceding calendar year to withdraw by September of the next calendar year.

Membership of the Board

Members of the board are chosen from elected officials of the general-purpose local government in which the district provides service and serve two year terms not subject to term limits.¹ The Board

¹(a) If lands within only one local government are served by the district, the Broward Fire Board shall be composed of three members appointed by the local government from among the members of its governing body.

(b) If lands within two local governments are served by the district, each local government shall appoint one member from its governing body. The third member shall be the Chair of the Broward County Fire-Rescue Council, who may only vote in the event of a tie vote.

(c) If lands within three local governments are served by the district, each local government shall appoint one member from its governing body.

(d) If lands within four or more local governments are served by the district, each local government shall appoint one member to the Broward Fire Board from its governing body. If the resulting number of board members is an even number, the Chair of the Broward County Fire-Rescue Council may only vote in the event of a tie vote.

elects a chair and vice chair to serve for 1 year each. The Board may create an executive committee of not fewer than five or more than nine members, if the lands served by the district are situated in more than nine local governments. The committee may perform all functions of the Board, except that only a majority of a quorum of the Board may approve user charges, impact fees, or special assessments or levy any tax.

Powers of the District

- Create subdistricts composed of not less than all of the lands within one local government served by the district; each subdistrict is a separate taxing unit;
- Adopt one standard for all levels of service for firefighting and delivery of emergency medical services;
- Adopt one integrated communications system throughout the jurisdictional portion of the district;
- Require closest response for delivery of all fire and emergency medical services within the district;
- Adopt 5-year plan for the provision of fire and emergency medical services;
- Establish, equip, operate, and maintain a fire department and emergency medical service; buy, lease, sell, exchange, or acquire and dispose of firefighting and emergency medical equipment; hire and fire necessary firefighters and other personnel;
- Contract with any governmental agency within Broward County to provide fire suppression and emergency medical services;
- Borrow sufficient funds to provide for 3 months' operating expenses, with such loans repaid from anticipated revenues;
- Authority to investigate all property for fire hazards; assess fees for fire inspection and maintenance and replacement of hydrants; creating a lien or providing for civil enforcement of such assessments;
- Firefighters employed by a municipality, the Broward County Sheriff's Office, or Broward County, who were members of a bargaining unit, will not lose rank or equivalent position of command, pay, benefits, accrued leave, or seniority or pension when transferred to the district.
- The millage of the district shall not exceed 3.75 mills in any one fiscal year. The total millage may be increased pursuant to s. 191.009, F.S., subject to referendum.
- Requires the tax collector to report and remit collected taxes on or before the 10th of each month.
- Authority to issue general obligation bonds, approved at a referendum;
- Notwithstanding any provision of law to the contrary, bonds constitute legal investments and security;

(e) In those instances when the Broward Fire Board is composed of an odd number of local government elected officials, the Chair of the Broward County Fire-Rescue Council shall be a member of the Broward Fire Board and be entitled to participate in all discussion and deliberations, but shall not vote.

(f) If lands served by the district are situated in more than nine local governments, the Broward Fire Board may create an executive committee of not fewer than five or more than nine members. The Executive Committee of the Broward Fire Board is authorized to make such decisions and perform all functions of the full Broward Fire Board, except that only a majority of a quorum of the full fire board may approve user charges, impact fees, or special assessments or levy any tax.

- Authority to assess impact fees for capital improvement on new construction: each new residential dwelling unit: \$.15 per sq. ft. of living area; each new or commercial or industrial structure: \$.30 per sq. ft. of usable area; each new mobile home development: \$.15 per sq. ft. of permitted living area; and
- Power of eminent domain.

The act terminates if neither Broward County nor any municipality within Broward County passes a resolution to join the district within 5 years after the effective date of the act.

C. SECTION DIRECTORY:

- Section 1: Provides Legislative findings.
- Section 2: Creates the Broward Independent Urban Fire District.
- Section 3: Describes boundaries of district as all lands within Broward County
- Section 4: Provides for jurisdiction of district.
- Section 5: Provides for governing body of district; composition and election of board members; and authority to create subdistricts.
- Section 6: Provides for powers of district.
- Section 7: Provides for ad valorem taxes and authority to issue bonds.
- Section 8: Provides for impact fees.
- Section 9: Requires district to reimburse county for costs of referendum or special election and compliance with chs. 189 and 191, F.S.
- Section 10: Provides power of eminent domain.
- Section 11: Provides that act does not impair existing contracts; requires compliance with financial disclosure, meeting notices, reporting, public records, and planning; provides savings clause.
- Section 12: Requires district to begin operation and provide services upon lands within local government adopting resolution.
- Section 13: Provides for termination of the act if neither Broward County nor any municipality within Broward County passes a resolution to join the district within 5 years after the effective date of the act.
- Section 14: Provides for referendum.
- Section 15: Provides an effective date of upon approval by a majority vote of the qualified electors of Broward County in a referendum called for November 8, 2008, except this section and the section calling for a referendum take effect upon becoming law.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN? December 30, 2007.

WHERE? In the *Sun Sentinel*, a daily newspaper published in Broward County, Florida.

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN? November 4, 2008.

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

The Economic Impact Statement indicates that the 2007 total Broward County municipal fire budgets is \$433,008,621 and would increase by 3% per year.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

Article VIII, s. 4, Fla. Const., states that “by law or by resolution of the governing bodies of each of the governments affected, any function or power of a county, municipality or special district may be transferred to or contracted to be performed by another county, municipality or special district, after approval by vote of the electors of the transferor and approval by vote of the electors of the transferee, or as otherwise provided by law.”

In *Sarasota County v. Town of Longboat Key*,² the court examined Art. VIII, s. 4, and determined that the “by law” reference connotes the need for a separate legislative act addressed to a specific transfer, while the “as otherwise provided by law” reference only addresses the means for approval.³

The bill addresses the process for the transfer of the fire and emergency services functions, satisfying the “by law” reference and the referendum and resolution provided for in the bill addresses the means for approval.

B. RULE-MAKING AUTHORITY:

The bill provides the district with the authority to promulgate rules and regulations for the prevention of fire and for fire control in the district. These rules will have the same force and effect as law 10 days after they have been posted.

C. DRAFTING ISSUES OR OTHER COMMENTS:

Drafting Issues

Lines 441 and 466 refer to a referendum on November 8, 2008, the correct date is November 4, 2008.

Possible Exemptions from General Law

The bill, lines 241-246, requires the tax collector to collect and remit taxes on or before the 10th day of each month. However, s. 197.383, F.S., governs the distribution of taxes by the tax collector and provides that “[t]he tax collector shall distribute taxes collected to each taxing authority at least four times during the first 2 months after the tax roll comes into his or her possession for collection and at least one time in all other months. A different schedule may be used if the tax collector and the governing board of the taxing authority mutually agree.”

² *Sarasota County v. Town of Longboat Key*, 355 So. 2d 1197, 1201 (Fla. 1978).

³ *Id.*

The bill, lines 283-293, provides that “[n]otwithstanding any provision of law to the contrary, all bonds issued under the provisions of this act shall constitute legal investments . . . and shall constitute security”

Opposition to the Bill

The cities of Lighthouse Point, Coral Springs, and Margate have adopted resolutions opposing the bill.

D. STATEMENT OF THE SPONSOR

No sponsor statement submitted.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

On March 19, 2008, the Committee on Urban & Local Affairs adopted an amendment that corrected the date of the referendum from November 8, 2008, to November 4, 2008.