By Senator Benacquisto

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An act relating to small municipalities; amending s. 163.3164, F.S.; defining the term "municipality of special financial concern": amending s. 163.3177

special financial concern"; amending s. 163.3177, F.S.; requiring the state land planning agency to grant a waiver from requirements relating to updating

the capital improvements element of the comprehensive plan and amendments updating the regional water supply plan to certain municipal applicants who meet

specified criteria; amending s. 163.3191, F.S.; requiring the state land planning agency to grant a waiver of requirements to certain municipal applicants

who meet specified criteria; amending s. 218.39, F.S.; revising the amount of municipal revenues or

expenditures and expenses that require a municipality to complete a financial audit of its accounts and records; providing an effective date.

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

Section 1. Subsection (35) is added to section 163.3164, Florida Statutes, to read:

163.3164 Local Government Comprehensive Planning and Land Development Regulation Act; definitions.—As used in this act:

- (35) "Municipality of special financial concern" means:
- (a) Any municipality of special financial concern, as defined in s. 200.185(1)(b), with a per capita taxable value of assessed property of \$58,000 or less; or
 - (b) Any municipality that has a population under 20,000

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with a per capita taxable value of assessed property of \$46,000 or less.

Section 2. Subsection (16) is added to section 163.3177, Florida Statutes, to read:

163.3177 Required and optional elements of comprehensive plan; studies and surveys.—

- (16) (a) A municipality of special financial concern or with annual revenues or expenditures of less than \$1 million may apply to the state land planning agency for a waiver from the updating requirements of subsection (3) applicable to the existing capital improvements element and schedule, and the agency must grant the waiver upon finding that the municipality has acknowledged in the application that it recognizes that any future amendments to the comprehensive plan require a determination of any necessary capital improvements and that the municipality meets one or more of the following criteria:
- 1. There is vacant property equaling 15 percent or less of the total land area of the municipality or a total of 25 acres;
 - 2. There are no scheduled capital improvements; or
- 3. The municipality has not experienced one or more of the following:
 - a. Annexation activity within the last year.
- b. New development since the last update of the capital improvements element and schedule.
- c. Change to its comprehensive plan since the last review of the capital improvements element.
- (b) A municipality of special financial concern or with annual revenues or expenditures of less than \$1 million may apply to the state land planning agency for a waiver from the

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requirements of this section applicable to amendments to update the regional water supply plan, and the agency must grant the waiver upon finding that the municipality has acknowledged in the application that it recognizes that any future amendments to the comprehensive plan require a determination of any necessary capital improvements and that the municipality has demonstrated no significant impact by meeting one or more of the following criteria:

- 1. There is vacant property equaling 15 percent or less of the total land area of the municipality or a total of 25 acres;
 - 2. There are no scheduled capital improvements; or
- 3. The municipality did not experience one or more of the following:
 - a. Annexation activity within the last year.
- b. New development since the last update of the capital improvements element and schedule.
- c. Change to its comprehensive plan since the last review of the capital improvements element.
- Section 3. Subsection (15) is added to section 163.3191, Florida Statutes, to read:
 - 163.3191 Evaluation and appraisal of comprehensive plan.-
- (15) A municipality of special financial concern or with annual revenues or expenditures of less than \$1 million may apply to the state land planning agency for a waiver of the scoping meeting requirement of subsection (3) or other requirements of this section, and the agency must grant the waiver upon finding that the municipality has acknowledged in the application that it recognizes that any future amendments to the comprehensive plan require a determination of any necessary

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capital improvements and that the municipality meets one or more of the following criteria:

- (a) There is vacant property equaling 15 percent or less of the total land area of the municipality or a total of 25 acres;
 - (b) There are no scheduled capital improvements; or
 - (c) Has not experienced one or more of the following:
 - 1. Annexation activity within the last year.
- 2. New development since the last update of the capital improvements element and schedule.
- 3. Change to its comprehensive plan since the last review of the capital improvements element.
- Section 4. Paragraphs (b) and (g) of subsection (1) of section 218.39, Florida Statutes, are amended to read:
 - 218.39 Annual financial audit reports.-
- (1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 12 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:
- (b) Any municipality with revenues or the total of expenditures and expenses of \$1 million or more in excess of \$250,000.
- (g) Each municipality with revenues or the total of expenditures and expenses <u>less than \$1 million</u> between \$100,000 and \$250,000 that has not been subject to a financial audit

20111416___ 27-00989-11 pursuant to this subsection for the 2 preceding fiscal years. 117 Section 5. This act shall take effect July 1, 2011. 118

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