

1 A bill to be entitled
2 An act relating to special districts; amending s.
3 11.40, F.S.; conforming cross-references; amending s.
4 189.011, F.S.; revising legislative intent with
5 respect to the Uniform Special District Accountability
6 Act to include independent and dependent special
7 districts; amending s. 189.016, F.S., deleting a
8 provision requiring a special district to transmit
9 certain budgets to the local government instead of
10 posting such information on the special district's
11 website under specific circumstances; specifying the
12 period in which certain budget information must be
13 posted on the special district's website; amending s.
14 189.02, F.S.; specifying the Legislature's authority
15 to create dependent special districts by special act;
16 creating s. 189.022, F.S.; requiring a newly created
17 dependent special district, and authorizing an
18 existing dependent special district, to identify the
19 district as dependent in its charter; amending s.
20 189.031, F.S.; requiring a newly created independent
21 special district, and authorizing an existing
22 independent special district, to identify the district
23 as independent in its charter; transferring,
24 renumbering, and amending ss. 189.034 and 189.035,
25 F.S., and creating s. 189.0653, F.S.; requiring
26 special districts created by special act or local

27 | ordinance to provide specified information to the
28 | Legislative Auditing Committee or local general-
29 | purpose government, as appropriate; deleting related
30 | provisions requiring that special districts created by
31 | special act provide specified information to the
32 | Legislative Auditing Committee or requiring that
33 | special districts created by local ordinance provide
34 | specified information to the local general-purpose
35 | government, to conform; deleting related provisions
36 | requiring the Legislative Auditing Committee to
37 | provide certain notice to the Legislature or local
38 | general-purpose government, as appropriate, when a
39 | special district fails to file certain required
40 | reports or requested information, to conform; amending
41 | s. 189.061, F.S.; conforming provisions; amending s.
42 | 189.064, F.S.; revising the required content of the
43 | special district handbook; amending s. 189.067, F.S.;
44 | conforming cross-references; amending s. 189.068,
45 | F.S.; specifying that local general-purpose
46 | governments may review certain special districts;
47 | conforming cross-references; amending s. 189.069,
48 | F.S.; deleting a cross-reference, to conform; revising
49 | the list of items required to be included on the
50 | websites of special districts; reenacting ss.
51 | 165.0615(16) and 189.074(2)(e) and (3)(g), F.S.,
52 | relating to municipal conversion of independent

53 special districts upon elector-initiated and approved
 54 referendum and the voluntary merger of independent
 55 special districts, respectively, to incorporate the
 56 amendment made by the act to s. 189.016, F.S., in
 57 references thereto; providing an effective date.
 58

59 Be It Enacted by the Legislature of the State of Florida:
 60

61 Section 1. Paragraph (b) of subsection (2) of section
 62 11.40, Florida Statutes, is amended to read:

63 11.40 Legislative Auditing Committee.—

64 (2) Following notification by the Auditor General, the
 65 Department of Financial Services, or the Division of Bond
 66 Finance of the State Board of Administration of the failure of a
 67 local governmental entity, district school board, charter
 68 school, or charter technical career center to comply with the
 69 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s.
 70 218.38, or s. 218.503(3), the Legislative Auditing Committee may
 71 schedule a hearing to determine if the entity should be subject
 72 to further state action. If the committee determines that the
 73 entity should be subject to further state action, the committee
 74 shall:

75 (b) In the case of a special district created by:

76 1. A special act, notify the President of the Senate, the
 77 Speaker of the House of Representatives, the standing committees
 78 of the Senate and the House of Representatives charged with

79 special district oversight as determined by the presiding
80 officers of each respective chamber, the legislators who
81 represent a portion of the geographical jurisdiction of the
82 special district ~~pursuant to s. 189.034(2)~~, and the Department
83 of Economic Opportunity that the special district has failed to
84 comply with the law. Upon receipt of notification, the
85 Department of Economic Opportunity shall proceed pursuant to s.
86 189.062 or s. 189.067. If the special district remains in
87 noncompliance after the process set forth in s. 189.0651(2)
88 ~~189.034(3)~~, or if a public hearing is not held, the Legislative
89 Auditing Committee may request the department to proceed
90 pursuant to s. 189.067(3).

91 2. A local ordinance, notify the chair or equivalent of
92 the local general-purpose government pursuant to s. 189.035(2)
93 and the Department of Economic Opportunity that the special
94 district has failed to comply with the law. Upon receipt of
95 notification, the department shall proceed pursuant to s.
96 189.062 or s. 189.067. If the special district remains in
97 noncompliance after the process set forth in s. 189.0652(2)
98 ~~189.034(3)~~, or if a public hearing is not held, the Legislative
99 Auditing Committee may request the department to proceed
100 pursuant to s. 189.067(3).

101 3. Any manner other than a special act or local ordinance,
102 notify the Department of Economic Opportunity that the special
103 district has failed to comply with the law. Upon receipt of
104 notification, the department shall proceed pursuant to s.

105 189.062 or s. 189.067(3).

106 Section 2. For the purpose of incorporating the amendment
 107 made by this act to section 189.016, Florida Statutes, in a
 108 reference thereto, subsection (16) of section 165.0615, Florida
 109 Statutes, is reenacted to read:

110 165.0615 Municipal conversion of independent special
 111 districts upon elector-initiated and approved referendum.—

112 (16) If the incorporation plan is approved by a majority
 113 of the votes cast in the independent special district, the
 114 district shall notify the special district accountability
 115 program pursuant to s. 189.016(2) and the local general-purpose
 116 governments in which any part of the independent special
 117 district is situated pursuant to s. 189.016(7).

118 Section 3. Subsection (2) of section 189.011, Florida
 119 Statutes, is amended to read:

120 189.011 Statement of legislative purpose and intent.—

121 (2) The Legislature finds that special districts serve a
 122 necessary and useful function by providing services to residents
 123 and property in the state. The Legislature finds further that
 124 special districts operate to serve a public purpose and that
 125 this is best secured by certain minimum standards of
 126 accountability designed to inform the public and appropriate
 127 local general-purpose governments of the status and activities
 128 of special districts. It is the intent of the Legislature that
 129 this public trust be secured by requiring each ~~independent~~
 130 special district in the state to register and report its

131 financial and other activities. The Legislature further finds
132 that failure of a ~~an independent~~ special district to comply with
133 the minimum disclosure requirements set forth in this chapter
134 may result in action against the special ~~officers of such~~
135 district ~~body~~.

136 Section 4. Subsections (4) and (7) of section 189.016,
137 Florida Statutes, are amended to read:

138 189.016 Reports; budgets; audits.—

139 (4) The tentative budget must be posted on the special
140 district's official website at least 2 days before the budget
141 hearing, held pursuant to s. 200.065 or other law, to consider
142 such budget and must remain on the website for at least 45 days.
143 The final adopted budget must be posted on the special
144 district's official website within 30 days after adoption and
145 must remain on the website for at least 2 years. ~~If the special~~
146 ~~district does not operate an official website, the special~~
147 ~~district must, within a reasonable period of time as established~~
148 ~~by the local general purpose government or governments in which~~
149 ~~the special district is located or the local governing authority~~
150 ~~to which the district is dependent, transmit the tentative~~
151 ~~budget or final budget to the manager or administrator of the~~
152 ~~local general purpose government or the local governing~~
153 ~~authority. The manager or administrator shall post the tentative~~
154 ~~budget or final budget on the website of the local general-~~
155 ~~purpose government or governing authority. This subsection and~~
156 subsection (3) do not apply to water management districts as

157 defined in s. 373.019.

158 (7) If the governing body of a special district amends the
159 budget pursuant to paragraph (6)(c), the adopted amendment must
160 be posted on the official website of the special district within
161 5 days after adoption and must remain on the website for at
162 least 2 years. If the special district does not operate an
163 official website, the special district must, within a reasonable
164 period of time as established by the local general-purpose
165 government or governments in which the special district is
166 located or the local governing authority to which the district
167 is dependent, transmit the adopted amendment to the manager or
168 administrator of the local general-purpose government or
169 governing authority. The manager or administrator shall post the
170 adopted amendment on the website of the local general-purpose
171 government or governing authority.

172 Section 5. Subsection (5) is added to section 189.02,
173 Florida Statutes, to read:

174 189.02 Dependent special districts.—

175 (5) The Legislature may create dependent special districts
176 by special act at the request or with the consent of the local
177 government upon which it is dependent.

178 Section 6. Section 189.022, Florida Statutes, is created
179 to read:

180 189.022 Status statement.—The charter of a newly created
181 dependent special district shall contain, and where practical
182 and feasible, the charter of an existing dependent special

183 district shall be amended to contain, a reference to the status
 184 of the special district as dependent. When necessary, the status
 185 statement shall be amended to conform to the department's
 186 determination or declaratory statement regarding the status of
 187 the district.

188 Section 7. Subsection (5) of section 189.031, Florida
 189 Statutes, is amended to read:

190 189.031 Legislative intent for the creation of independent
 191 special districts; special act prohibitions; model elements and
 192 other requirements; local general-purpose government/Governor
 193 and Cabinet creation authorizations.—

194 (5) STATUS STATEMENT. ~~After October 1, 1997,~~ The charter
 195 of a any newly created independent special district shall
 196 contain, and, where, ~~as~~ practical and feasible, the charter of
 197 an existing a preexisting independent special district shall be
 198 amended to contain, a reference to the status of the special
 199 district as ~~dependent or~~ independent. When necessary, the status
 200 statement shall be amended to conform to ~~with~~ the department's
 201 determination or declaratory statement regarding the status of
 202 the district.

203 Section 8. Section 189.034, Florida Statutes, is
 204 transferred, renumbered as section 189.0651, Florida Statutes,
 205 and amended to read:

206 189.0651 ~~189.034~~ Oversight of special districts created by
 207 special act of the Legislature.—

208 (1) This section applies to any special district created

209 by special act of the Legislature.

210 ~~(2) If a special district fails to file required reports~~
211 ~~or requested information under s. 11.45(7), s. 218.32, s.~~
212 ~~218.39, or s. 218.503(3), with the appropriate state agency or~~
213 ~~office, the Legislative Auditing Committee or its designee shall~~
214 ~~provide written notice of the district's noncompliance to the~~
215 ~~President of the Senate, the Speaker of the House of~~
216 ~~Representatives, the standing committees of the Senate and the~~
217 ~~House of Representatives charged with special district oversight~~
218 ~~as determined by the presiding officers of each respective~~
219 ~~chamber, and the legislators who represent a portion of the~~
220 ~~geographical jurisdiction of the special district.~~

221 (2)~~(3)~~ The Legislative Auditing Committee may convene a
222 public hearing on the issue of noncompliance, as well as general
223 oversight of the special district as provided in s. 189.068, at
224 the direction of the President of the Senate and the Speaker of
225 the House of Representatives.

226 ~~(4) Before the public hearing as provided in subsection~~
227 ~~(3), the special district shall provide the following~~
228 ~~information at the request of the Legislative Auditing~~
229 ~~Committee:~~

230 ~~(a) The district's annual financial report for the prior~~
231 ~~fiscal year.~~

232 ~~(b) The district's audit report for the previous fiscal~~
233 ~~year.~~

234 ~~(c) An annual report for the previous fiscal year~~

235 ~~providing a detailed review of the performance of the special~~
236 ~~district, including the following information:~~

- 237 ~~1. The purpose of the special district.~~
- 238 ~~2. The sources of funding for the special district.~~
- 239 ~~3. A description of the major activities, programs, and~~
240 ~~initiatives the special district undertook in the most recently~~
241 ~~completed fiscal year and the benchmarks or criteria under which~~
242 ~~the success or failure of the district was determined by its~~
243 ~~governing body.~~
- 244 ~~4. Any challenges or obstacles faced by the special~~
245 ~~district in fulfilling its purpose and related responsibilities.~~
- 246 ~~5. Ways the special district believes it could better~~
247 ~~fulfill its purpose and related responsibilities and a~~
248 ~~description of the actions that it intends to take during the~~
249 ~~ensuing fiscal year.~~
- 250 ~~6. Proposed changes to the special act that established~~
251 ~~the special district and justification for such changes.~~
- 252 ~~7. Any other information reasonably required to provide~~
253 ~~the Legislative Auditing Committee with an accurate~~
254 ~~understanding of the purpose for which the special district~~
255 ~~exists and how it is fulfilling its responsibilities to~~
256 ~~accomplish that purpose.~~
- 257 ~~8. Any reasons for the district's noncompliance.~~
- 258 ~~9. Whether the district is currently in compliance.~~
- 259 ~~10. Plans to correct any recurring issues of~~
260 ~~noncompliance.~~

261 ~~11. Efforts to promote transparency, including maintenance~~
 262 ~~of the district's website in accordance with s. 189.069.~~

263 Section 9. Section 189.035, Florida Statutes, is
 264 transferred, renumbered as section 189.0652, Florida Statutes,
 265 and amended to read:

266 189.0652 ~~189.035~~ Oversight of special districts created by
 267 local ordinance or enacted by local resolution.-

268 (1) This section applies to any special district created
 269 by local ordinance or enacted by local resolution.

270 ~~(2) If a special district fails to file required reports~~
 271 ~~or requested information under s. 11.45(7), s. 218.32, s.~~
 272 ~~218.39, or s. 218.503(3) with the appropriate state agency or~~
 273 ~~office, the Legislative Auditing Committee or its designee shall~~
 274 ~~provide written notice of the district's noncompliance to the~~
 275 ~~chair or equivalent of the local general purpose government.~~

276 (2)(3) The chair or equivalent of the local general-
 277 purpose government may convene a public hearing on the issue of
 278 noncompliance, as well as general oversight of the special
 279 district as provided in s. 189.068, within 3 months after
 280 receipt of notice of noncompliance from the Legislative Auditing
 281 Committee. Within 30 days after receiving written notice of
 282 noncompliance, the local general-purpose government shall notify
 283 the Legislative Auditing Committee as to whether a hearing under
 284 this section will be held and, if so, provide the date, time,
 285 and place of the hearing.

286 ~~(4) Before the public hearing as provided in subsection~~

287 ~~(3), the special district shall provide the following~~
288 ~~information at the request of the local general-purpose~~
289 ~~government:~~

290 ~~(a) The district's annual financial report for the~~
291 ~~previous fiscal year.~~

292 ~~(b) The district's audit report for the previous fiscal~~
293 ~~year.~~

294 ~~(c) An annual report for the previous fiscal year, which~~
295 ~~must provide a detailed review of the performance of the special~~
296 ~~district and include the following information:~~

297 ~~1. The purpose of the special district.~~

298 ~~2. The sources of funding for the special district.~~

299 ~~3. A description of the major activities, programs, and~~
300 ~~initiatives the special district undertook in the most recently~~
301 ~~completed fiscal year and the benchmarks or criteria under which~~
302 ~~the success or failure of the district was determined by its~~
303 ~~governing body.~~

304 ~~4. Any challenges or obstacles faced by the special~~
305 ~~district in fulfilling its purpose and related responsibilities.~~

306 ~~5. Ways in which the special district believes that it~~
307 ~~could better fulfill its purpose and related responsibilities~~
308 ~~and a description of the actions that it intends to take during~~
309 ~~the ensuing fiscal year.~~

310 ~~6. Proposed changes to the ordinance or resolution that~~
311 ~~established the special district and justification for such~~
312 ~~changes.~~

313 ~~7. Any other information reasonably required to provide~~
314 ~~the reviewing entity with an accurate understanding of the~~
315 ~~purpose for which the special district exists and how it is~~
316 ~~fulfilling its responsibilities to accomplish that purpose.~~

317 ~~8. Any reasons for the district's noncompliance.~~

318 ~~9. Whether the district is currently in compliance.~~

319 ~~10. Plans to correct any recurring issues of~~
320 ~~noncompliance.~~

321 ~~11. Efforts to promote transparency, including maintenance~~
322 ~~of the district's website in accordance with s. 189.069.~~

323 (3)~~(5)~~ If the local general-purpose government convenes a
324 public hearing under s. 189.0652(2) ~~this section~~, it shall
325 provide the department and the Legislative Auditing Committee
326 with a report containing its findings and conclusions within 60
327 days after completion of the public hearing.

328 Section 10. Section 189.0653, Florida Statutes, is created
329 to read:

330 189.0653 Public hearing on noncompliance.—Before the
331 public hearing as provided in s. 189.0651(2) or s. 189.0652(2)
332 is held, the special district shall provide the following
333 information at the request of the local general-purpose
334 government or the Legislative Auditing Committee, as
335 appropriate:

336 (1) The district's annual financial report for the
337 previous fiscal year.

338 (2) The district's audit report for the previous fiscal

339 year.

340 (3) An annual report for the previous fiscal year, which
341 must provide a detailed review of the performance of the special
342 district and include the following information:

343 (a) The purpose of the special district.

344 (b) The sources of funding for the special district.

345 (c) A description of the major activities, programs, and
346 initiatives the special district undertook in the most recently
347 completed fiscal year and the benchmarks or criteria under which
348 the success or failure of the district was determined by its
349 governing body.

350 (d) Any challenges or obstacles faced by the special
351 district in fulfilling its purpose and related responsibilities.

352 (e) Ways in which the special district believes that it
353 could better fulfill its purpose and related responsibilities
354 and a description of the actions that it intends to take during
355 the ensuing fiscal year.

356 (f) Proposed changes to the ordinance or resolution that
357 established the special district and justification for such
358 changes.

359 (g) Any other information reasonably required to provide
360 the reviewing entity with an accurate understanding of the
361 purpose for which the special district exists and how it is
362 fulfilling its responsibilities to accomplish that purpose.

363 (h) Any reasons for the district's noncompliance.

364 (i) Whether the district is currently in compliance.

365 (j) Plans to correct any recurring issues of
366 noncompliance.

367 (k) Efforts to promote transparency, including maintenance
368 of the district's website in accordance with s. 189.069.

369 Section 11. Section 189.061, Florida Statutes, is amended
370 to read:

371 189.061 Official list of special districts.—

372 (1) The department shall maintain the official list of
373 special districts. The official list of special districts shall
374 include all special districts in this state and shall indicate
375 the independent or dependent status of each district. All
376 special districts on the list shall be sorted by county. The
377 definitions in s. 189.012 shall be the criteria for
378 determination of the independent or dependent status of each
379 special district on the official list. The status of community
380 development districts shall be independent on the official list
381 of special districts.

382 (2) The official list shall be produced by the department
383 after the department has notified each special district that is
384 currently reporting to the department, the Department of
385 Financial Services pursuant to s. 218.32, or the Auditor General
386 pursuant to s. 218.39. Upon notification, each special district
387 shall submit, within 60 days, its determination of its status.
388 If a special district does not submit its status to the
389 department within 60 days, the department may determine the
390 status of that district. After such determination of status is

391 completed, the department shall render the determination to an
 392 agent of the special district. The determination submitted by a
 393 special district shall be consistent with the status reported in
 394 the most recent local government audit of district activities
 395 submitted to the Auditor General pursuant to s. 218.39.

396 (3) The Department of Financial Services shall provide the
 397 department with a list of dependent special districts reporting
 398 pursuant to s. 218.32 for inclusion on the official list of
 399 special districts.

400 ~~(4) If a special district does not submit its status to~~
 401 ~~the department within the required time period, then the~~
 402 ~~department shall have the authority to determine the status of~~
 403 ~~said district. After such determination of status is completed,~~
 404 ~~the department shall render the determination to an agent of the~~
 405 ~~special district.~~

406 (4)~~(5)~~ The official list of special districts shall be
 407 available on the department's website and must include a link to
 408 the website of each special district that provides web-based
 409 access to the public of the information and documentation
 410 required under s. 189.069.

411 (5)~~(6)~~ The official list of special districts or the
 412 determination of status does not constitute final agency action
 413 pursuant to chapter 120. If the status of a special district on
 414 the official list is inconsistent with the status submitted by
 415 the district, the district may request the department to issue a
 416 declaratory statement setting forth the requirements necessary

417 to resolve the inconsistency. If necessary, upon issuance of a
418 declaratory statement by the department which is not appealed
419 pursuant to chapter 120, the governing body of any special
420 district receiving such a declaratory statement shall apply to
421 the entity which originally established the district for an
422 amendment to its charter correcting the specified defects in its
423 original charter. This amendment shall be for the sole purpose
424 of resolving inconsistencies between a district charter and the
425 status of a district as it appears on the official list.

426 Section 12. Subsections (1), (2), and (3) of section
427 189.064, Florida Statutes, are amended to read:

428 189.064 Special District Accountability Program; duties
429 and responsibilities.—The Special District Accountability
430 Program of the department has the following duties:

431 (1) Electronically publishing special district
432 noncompliance status reports from the Department of Management
433 Services, the Department of Financial Services, the Division of
434 Bond Finance of the State Board of Administration, the Auditor
435 General, and the Legislative Auditing Committee, for the
436 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.
437 The noncompliance reports must list those special districts that
438 did not comply with the statutory reporting requirements and be
439 made available to the public electronically.

440 (2) Maintaining the official list of special districts as
441 set forth in s. 189.061.

442 (3) Publishing and updating of a "Florida Special District

443 Handbook" that contains, at a minimum:

444 (a) A section that specifies definitions of special
445 districts and status distinctions in the statutes.

446 (b) A section or sections that specify current statutory
447 provisions for special district creation, implementation,
448 modification, dissolution, and operating procedures.

449 (c) A section that summarizes the reporting requirements
450 applicable to all types of special districts as provided in ss.
451 189.015 and 189.016.

452 (d) A section that summarizes the public facilities
453 reporting requirements and the evaluation and appraisal
454 notification schedule as provided in s. 189.08(2).

455 Section 13. Subsection (2) of section 189.067, Florida
456 Statutes, is amended to read:

457 189.067 Failure of district to disclose financial
458 reports.—

459 (2) Failure of a special district to comply with the
460 actuarial and financial reporting requirements under s. 112.63,
461 s. 218.32, or s. 218.39 after the procedures of subsection (1)
462 are exhausted shall be deemed final action of the special
463 district. The actuarial and financial reporting requirements are
464 declared to be essential requirements of law. Remedies for
465 noncompliance with ss. 218.32 and 218.39 shall be as provided in
466 ss. 189.0651 and 189.0652 ~~189.034 and 189.035~~. Remedy for
467 noncompliance with s. 112.63 shall be as set forth in subsection
468 (4).

469 Section 14. Paragraphs (a), (b), and (c) of subsection (2)
 470 of section 189.068, Florida Statutes, are amended to read:

471 189.068 Special districts; authority for oversight;
 472 general oversight review process.—

473 (2) Special districts may be reviewed for general
 474 oversight purposes under this section as follows:

475 (a) All special districts created by special act may be
 476 reviewed by the Legislature using the public hearing process
 477 provided in s. 189.0651(2) ~~189.034~~.

478 (b) All special districts created by local ordinance or
 479 resolution may be reviewed by the local general-purpose
 480 government that enacted the ordinance or resolution using the
 481 public hearing process provided in s. 189.0652(2) ~~189.035~~.

482 (c) All dependent special districts not created by special
 483 act may be reviewed by the local general-purpose government upon
 484 ~~to~~ which they are dependent.

485 Section 15. Section 189.069, Florida Statutes, is amended
 486 to read:

487 189.069 Special districts; required reporting of
 488 information; web-based public access.—

489 (1) Beginning on October 1, 2015, or by the end of the
 490 first full fiscal year after its creation, each special district
 491 shall maintain an official Internet website containing the
 492 information required by this section ~~in accordance with s.~~
 493 ~~189.016~~. Special districts shall submit their official Internet
 494 website addresses to the department.

495 (a) Independent special districts shall maintain a
496 separate Internet website.

497 (b) Dependent special districts shall be prominently
498 ~~preeminently~~ displayed on the home page of the Internet website
499 of the local general-purpose government upon which it is
500 dependent ~~that created the special district~~ with a hyperlink to
501 such webpages as are necessary to provide the information
502 required by this section. Dependent special districts may
503 maintain a separate Internet website providing the information
504 required by this section.

505 (2)(a) A special district shall post the following
506 information, at a minimum, on the district's official website:

- 507 1. The full legal name of the special district.
- 508 2. The public purpose of the special district.
- 509 3. The name, address, e-mail address, and, if applicable,
510 the term and appointing authority for each member of the
511 governing body of the special district.
- 512 4. The fiscal year of the special district.
- 513 5. The full text of the special district's charter, the
514 date of establishment, the establishing entity, and the statute
515 or statutes under which the special district operates, if
516 different from the statute or statutes under which the special
517 district was established. Community development districts may
518 reference chapter 190 as the uniform charter, but must include
519 information relating to any grant of special powers.
- 520 6. The mailing address, e-mail address, telephone number,

521 and Internet website uniform resource locator of the special
522 district.

523 7. A description of the boundaries or service area of, and
524 the services provided by, the special district.

525 8. A listing of all taxes, fees, assessments, or charges
526 imposed and collected by the special district, including the
527 rates or amounts for the fiscal year and the statutory authority
528 for the levy of the tax, fee, assessment, or charge. For
529 purposes of this subparagraph, charges do not include patient
530 charges by a hospital or other health care provider.

531 9. The primary contact information for the special
532 district for purposes of communication from the department.

533 10. A code of ethics adopted by the special district, if
534 applicable, and a hyperlink to generally applicable ethics
535 provisions.

536 11. The budget of the each special district and any, ~~in~~
537 ~~addition to~~ amendments thereto in accordance with s. 189.016.

538 12. The final, complete audit report for the most recent
539 completed fiscal year, and audit reports required by law or
540 authorized by the governing body of the special district.

541 13. A listing of its regularly scheduled public meetings
542 for the year. The schedule shall include the date, time, and
543 location of each such meeting.

544 14. The public facilities report, if applicable.

545 15. The link to the Department of Financial Services'
546 website as set forth in s. 218.32(1)(g).

547 (b) The department's Internet website list of special
548 districts in the state required under s. 189.061 shall include a
549 link for each special district that provides web-based access to
550 the public for all information and documentation required for
551 submission to the department pursuant to subsection (1).

552 Section 16. For the purpose of incorporating the amendment
553 made by this act to section 189.016, Florida Statutes, in
554 references thereto, paragraph (e) of subsection (2) and
555 paragraph (g) of subsection (3) of section 189.074, Florida
556 Statutes, are reenacted to read:

557 189.074 Voluntary merger of independent special
558 districts.—Two or more contiguous independent special districts
559 created by special act which have similar functions and elected
560 governing bodies may elect to merge into a single independent
561 district through the act of merging the component independent
562 special districts.

563 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
564 of two or more contiguous independent special districts may, by
565 joint resolution, endorse a proposed joint merger plan to
566 commence proceedings to merge the districts pursuant to this
567 section.

568 (e) After the final public hearing, the governing bodies
569 shall notify the supervisors of elections of the applicable
570 counties in which district lands are located of the adoption of
571 the resolution by each governing body. The supervisors of
572 elections shall schedule a separate referendum for each

573 component independent special district. The referenda may be
574 held in each district on the same day, or on different days, but
575 no more than 20 days apart.

576 1. Notice of a referendum on the merger of independent
577 special districts must be provided pursuant to the notice
578 requirements in s. 100.342. At a minimum, the notice must
579 include:

580 a. A brief summary of the resolution and joint merger
581 plan;

582 b. A statement as to where a copy of the resolution and
583 joint merger plan may be examined;

584 c. The names of the component independent special
585 districts to be merged and a description of their territory;

586 d. The times and places at which the referendum will be
587 held; and

588 e. Such other matters as may be necessary to call, provide
589 for, and give notice of the referendum and to provide for the
590 conduct thereof and the canvass of the returns.

591 2. The referenda must be held in accordance with the
592 Florida Election Code and may be held pursuant to ss. 101.6101-
593 101.6107. All costs associated with the referenda shall be borne
594 by the respective component independent special district.

595 3. The ballot question in such referendum placed before
596 the qualified electors of each component independent special
597 district to be merged must be in substantially the following
598 form:

599 "Shall ...(name of component independent special
 600 district)... and ...(name of component independent special
 601 district or districts)... be merged into ...(name of newly
 602 merged independent district)...?

603YES

604NO"

605 4. If the component independent special districts
 606 proposing to merge have disparate millage rates, the ballot
 607 question in the referendum placed before the qualified electors
 608 of each component independent special district must be in
 609 substantially the following form:

610 "Shall ...(name of component independent special
 611 district)... and ...(name of component independent special
 612 district or districts)... be merged into ...(name of newly
 613 merged independent district)... if the voter-approved maximum
 614 millage rate within each independent special district will not
 615 increase absent a subsequent referendum?

616YES

617NO"

618 5. In any referendum held pursuant to this section, the
 619 ballots shall be counted, returns made and canvassed, and
 620 results certified in the same manner as other elections or
 621 referenda for the component independent special districts.

622 6. The merger may not take effect unless a majority of the
 623 votes cast in each component independent special district are in
 624 favor of the merger. If one of the component districts does not

625 obtain a majority vote, the referendum fails, and merger does
626 not take effect.

627 7. If the merger is approved by a majority of the votes
628 cast in each component independent special district, the merged
629 independent district is created. Upon approval, the merged
630 independent district shall notify the Special District
631 Accountability Program pursuant to s. 189.016(2) and the local
632 general-purpose governments in which any part of the component
633 independent special districts is situated pursuant to s.
634 189.016(7).

635 8. If the referendum fails, the merger process under this
636 subsection may not be initiated for the same purpose within 2
637 years after the date of the referendum.

638 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
639 electors of two or more contiguous independent special districts
640 may commence a merger proceeding by each filing a petition with
641 the governing body of their respective independent special
642 district proposing to be merged. The petition must contain the
643 signatures of at least 40 percent of the qualified electors of
644 each component independent special district and must be
645 submitted to the appropriate component independent special
646 district governing body no later than 1 year after the start of
647 the qualified elector-initiated merger process.

648 (g) After the final public hearing, the governing bodies
649 shall notify the supervisors of elections of the applicable
650 counties in which district lands are located of the adoption of

651 the resolution by each governing body. The supervisors of
652 elections shall schedule a date for the separate referenda for
653 each district. The referenda may be held in each district on the
654 same day, or on different days, but no more than 20 days apart.

655 1. Notice of a referendum on the merger of the component
656 independent special districts must be provided pursuant to the
657 notice requirements in s. 100.342. At a minimum, the notice must
658 include:

659 a. A brief summary of the resolution and elector-initiated
660 merger plan;

661 b. A statement as to where a copy of the resolution and
662 petition for merger may be examined;

663 c. The names of the component independent special
664 districts to be merged and a description of their territory;

665 d. The times and places at which the referendum will be
666 held; and

667 e. Such other matters as may be necessary to call, provide
668 for, and give notice of the referendum and to provide for the
669 conduct thereof and the canvass of the returns.

670 2. The referenda must be held in accordance with the
671 Florida Election Code and may be held pursuant to ss. 101.6101-
672 101.6107. All costs associated with the referenda shall be borne
673 by the respective component independent special district.

674 3. The ballot question in such referendum placed before
675 the qualified electors of each component independent special
676 district to be merged must be in substantially the following

677 form:

678 "Shall ...(name of component independent special
 679 district)... and ...(name of component independent special
 680 district or districts)... be merged into ...(name of newly
 681 merged independent district)...?

682YES

683NO"

684 4. If the component independent special districts
 685 proposing to merge have disparate millage rates, the ballot
 686 question in the referendum placed before the qualified electors
 687 of each component independent special district must be in
 688 substantially the following form:

689 "Shall ...(name of component independent special
 690 district)... and ...(name of component independent special
 691 district or districts)... be merged into ...(name of newly
 692 merged independent district)... if the voter-approved maximum
 693 millage rate within each independent special district will not
 694 increase absent a subsequent referendum?

695YES

696NO"

697 5. In any referendum held pursuant to this section, the
 698 ballots shall be counted, returns made and canvassed, and
 699 results certified in the same manner as other elections or
 700 referenda for the component independent special districts.

701 6. The merger may not take effect unless a majority of the
 702 votes cast in each component independent special district are in

703 favor of the merger. If one of the component independent special
704 districts does not obtain a majority vote, the referendum fails,
705 and merger does not take effect.

706 7. If the merger is approved by a majority of the votes
707 cast in each component independent special district, the merged
708 district shall notify the Special District Accountability
709 Program pursuant to s. 189.016(2) and the local general-purpose
710 governments in which any part of the component independent
711 special districts is situated pursuant to s. 189.016(7).

712 8. If the referendum fails, the merger process under this
713 subsection may not be initiated for the same purpose within 2
714 years after the date of the referendum.

715 Section 17. This act shall take effect October 1, 2015.