

By the Committee on Community Affairs; and Senator Stargel

578-03183-15

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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., deleting provisions requiring that special  
26      districts created by special act provide specified  
27      information to the Legislative Auditing Committee or  
28      requiring that special districts created by local  
29      ordinance provide specified information to the local

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30 general-purpose government, to conform; deleting  
31 related provisions requiring the Legislative Auditing  
32 Committee to provide certain notice to the Legislature  
33 or local general-purpose government, as appropriate,  
34 when a special district fails to file certain required  
35 reports or requested information, to conform; amending  
36 s. 189.061, F.S.; conforming provisions; amending s.  
37 189.064, F.S.; revising the required content of the  
38 special district handbook; creating s. 189.0653, F.S.;  
39 requiring special districts created by special act or  
40 local ordinance to provide specified information to  
41 the Legislative Auditing Committee or local general-  
42 purpose government, as appropriate; amending s.  
43 189.067, F.S.; conforming cross-references; amending  
44 s. 189.068, F.S.; specifying that local general-  
45 purpose governments may review certain special  
46 districts; conforming cross-references; amending s.  
47 189.069, F.S.; deleting a cross-reference, to conform;  
48 revising the list of items required to be included on  
49 the websites of special districts; reenacting ss.  
50 165.0615(16) and 189.074(2)(e) and (3)(g), F.S.,  
51 relating to municipal conversion of independent  
52 special districts upon elector-initiated and approved  
53 referendum and the voluntary merger of independent  
54 special districts, respectively, to incorporate the  
55 amendment made by the act to s. 189.016, F.S., in  
56 references thereto; providing an effective date.

57  
58 Be It Enacted by the Legislature of the State of Florida:

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

11.40 Legislative Auditing Committee.—

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

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

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district ~~pursuant to s. 189.034(2)~~, and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651(2) ~~189.034(3)~~, or if a public hearing is not held, the Legislative

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88 Auditing Committee may request the department to proceed  
89 pursuant to s. 189.067(3).

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

99 3. Any manner other than a special act or local ordinance,  
100 notify the Department of Economic Opportunity that the special  
101 district has failed to comply with the law. Upon receipt of  
102 notification, the department shall proceed pursuant to s.  
103 189.062 or s. 189.067(3).

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

108 165.0615 Municipal conversion of independent special  
109 districts upon elector-initiated and approved referendum.-

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

116 Section 3. Subsection (2) of section 189.011, Florida

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117 Statutes, is amended to read:

118 189.011 Statement of legislative purpose and intent.—

119 (2) The Legislature finds that special districts serve a  
120 necessary and useful function by providing services to residents  
121 and property in the state. The Legislature finds further that  
122 special districts operate to serve a public purpose and that  
123 this is best secured by certain minimum standards of  
124 accountability designed to inform the public and appropriate  
125 local general-purpose governments of the status and activities  
126 of special districts. It is the intent of the Legislature that  
127 this public trust be secured by requiring each ~~independent~~  
128 special district in the state to register and report its  
129 financial and other activities. The Legislature further finds  
130 that failure of a ~~an independent~~ special district to comply with  
131 the minimum disclosure requirements set forth in this chapter  
132 may result in action against the special ~~officers of such~~  
133 district ~~body~~.

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

136 189.016 Reports; budgets; audits.—

137 (4) The tentative budget must be posted on the special  
138 district's official website at least 2 days before the budget  
139 hearing, held pursuant to s. 200.065 or other law, to consider  
140 such budget and must remain on the website for at least 45 days.  
141 The final adopted budget must be posted on the special  
142 district's official website within 30 days after adoption and  
143 must remain on the website for at least 2 years. ~~If the special~~  
144 ~~district does not operate an official website, the special~~  
145 ~~district must, within a reasonable period of time as established~~

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146 ~~by the local general purpose government or governments in which~~  
147 ~~the special district is located or the local governing authority~~  
148 ~~to which the district is dependent, transmit the tentative~~  
149 ~~budget or final budget to the manager or administrator of the~~  
150 ~~local general purpose government or the local governing~~  
151 ~~authority. The manager or administrator shall post the tentative~~  
152 ~~budget or final budget on the website of the local general-~~  
153 ~~purpose government or governing authority. This subsection and~~  
154 subsection (3) do not apply to water management districts as  
155 defined in s. 373.019.

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

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

172 189.02 Dependent special districts.—

173 (5) The Legislature may create dependent special districts  
174 by special act at the request or with the consent of the local

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175 government upon which it is dependent.

176 Section 6. Section 189.022, Florida Statutes, is created to  
177 read:

178 189.022 Status statement.—The charter of a newly created  
179 dependent special district shall contain, and where practical  
180 and feasible, the charter of an existing dependent special  
181 district shall be amended to contain, a reference to the status  
182 of the special district as dependent. When necessary, the status  
183 statement shall be amended to conform to the department's  
184 determination or declaratory statement regarding the status of  
185 the district.

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

188 189.031 Legislative intent for the creation of independent  
189 special districts; special act prohibitions; model elements and  
190 other requirements; local general-purpose government/Governor  
191 and Cabinet creation authorizations.—

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

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

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204 189.0651 ~~189.034~~ Oversight of special districts created by  
205 special act of the Legislature.—

206 (1) This section applies to any special district created by  
207 special act of the Legislature.

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

219 (2)~~(3)~~ The Legislative Auditing Committee may convene a  
220 public hearing on the issue of noncompliance, as well as general  
221 oversight of the special district as provided in s. 189.068, at  
222 the direction of the President of the Senate and the Speaker of  
223 the House of Representatives.

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

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

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

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



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233 ~~a detailed review of the performance of the special district,~~  
234 ~~including the following information:~~

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

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

237 ~~3. A description of the major activities, programs, and~~  
238 ~~initiatives the special district undertook in the most recently~~  
239 ~~completed fiscal year and the benchmarks or criteria under which~~  
240 ~~the success or failure of the district was determined by its~~  
241 ~~governing body.~~

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

244 ~~5. Ways the special district believes it could better~~  
245 ~~fulfill its purpose and related responsibilities and a~~  
246 ~~description of the actions that it intends to take during the~~  
247 ~~ensuing fiscal year.~~

248 ~~6. Proposed changes to the special act that established the~~  
249 ~~special district and justification for such changes.~~

250 ~~7. Any other information reasonably required to provide the~~  
251 ~~Legislative Auditing Committee with an accurate understanding of~~  
252 ~~the purpose for which the special district exists and how it is~~  
253 ~~fulfilling its responsibilities to accomplish that purpose.~~

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

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

256 ~~10. Plans to correct any recurring issues of noncompliance.~~

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

259 Section 9. Section 189.035, Florida Statutes, is  
260 transferred, renumbered as section 189.0652, Florida Statutes,  
261 and amended to read:

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262 189.0652 ~~189.035~~ Oversight of special districts created by  
 263 local ordinance or enacted by local resolution.-

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

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

272 (2) ~~(3)~~ The chair or equivalent of the local general-purpose  
 273 government may convene a public hearing on the issue of  
 274 noncompliance, as well as general oversight of the special  
 275 district as provided in s. 189.068, within 3 months after  
 276 receipt of notice of noncompliance from the Legislative Auditing  
 277 Committee. Within 30 days after receiving written notice of  
 278 noncompliance, the local general-purpose government shall notify  
 279 the Legislative Auditing Committee as to whether a hearing under  
 280 this section will be held and, if so, provide the date, time,  
 281 and place of the hearing.

282 ~~(4) Before the public hearing as provided in subsection~~  
 283 ~~(3), the special district shall provide the following~~  
 284 ~~information at the request of the local general-purpose~~  
 285 ~~government:~~

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

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

290 ~~(c) An annual report for the previous fiscal year, which~~

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291 ~~must provide a detailed review of the performance of the special~~  
292 ~~district and include the following information:~~

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

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

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

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

302 ~~5. Ways in which the special district believes that it~~  
303 ~~could better fulfill its purpose and related responsibilities~~  
304 ~~and a description of the actions that it intends to take during~~  
305 ~~the ensuing fiscal year.~~

306 ~~6. Proposed changes to the ordinance or resolution that~~  
307 ~~established the special district and justification for such~~  
308 ~~changes.~~

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

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

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

315 ~~10. Plans to correct any recurring issues of noncompliance.~~

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

318 ~~(3)-(5)~~ If the local general-purpose government convenes a  
319 public hearing under s. 189.0652(2) ~~this section~~, it shall

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320 provide the department and the Legislative Auditing Committee  
321 with a report containing its findings and conclusions within 60  
322 days after completion of the public hearing.

323 Section 10. Section 189.061, Florida Statutes, is amended  
324 to read:

325 189.061 Official list of special districts.—

326 (1) The department shall maintain the official list of  
327 special districts. The official list of special districts shall  
328 include all special districts in this state and shall indicate  
329 the independent or dependent status of each district. All  
330 special districts on the list shall be sorted by county. The  
331 definitions in s. 189.012 shall be the criteria for  
332 determination of the independent or dependent status of each  
333 special district on the official list. The status of community  
334 development districts shall be independent on the official list  
335 of special districts.

336 (2) The official list shall be produced by the department  
337 after the department has notified each special district that is  
338 currently reporting to the department, the Department of  
339 Financial Services pursuant to s. 218.32, or the Auditor General  
340 pursuant to s. 218.39. Upon notification, each special district  
341 shall submit, within 60 days, its determination of its status.  
342 If a special district does not submit its status to the  
343 department within 60 days, the department may determine the  
344 status of that district. After such determination of status is  
345 completed, the department shall render the determination to an  
346 agent of the special district. The determination submitted by a  
347 special district shall be consistent with the status reported in  
348 the most recent local government audit of district activities

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349 submitted to the Auditor General pursuant to s. 218.39.

350 (3) The Department of Financial Services shall provide the  
351 department with a list of dependent special districts reporting  
352 pursuant to s. 218.32 for inclusion on the official list of  
353 special districts.

354 ~~(4) If a special district does not submit its status to the~~  
355 ~~department within the required time period, then the department~~  
356 ~~shall have the authority to determine the status of said~~  
357 ~~district. After such determination of status is completed, the~~  
358 ~~department shall render the determination to an agent of the~~  
359 ~~special district.~~

360 (4)~~(5)~~ The official list of special districts shall be  
361 available on the department's website and must include a link to  
362 the website of each special district that provides web-based  
363 access to the public of the information and documentation  
364 required under s. 189.069.

365 (5)~~(6)~~ The official list of special districts or the  
366 determination of status does not constitute final agency action  
367 pursuant to chapter 120. If the status of a special district on  
368 the official list is inconsistent with the status submitted by  
369 the district, the district may request the department to issue a  
370 declaratory statement setting forth the requirements necessary  
371 to resolve the inconsistency. If necessary, upon issuance of a  
372 declaratory statement by the department which is not appealed  
373 pursuant to chapter 120, the governing body of any special  
374 district receiving such a declaratory statement shall apply to  
375 the entity which originally established the district for an  
376 amendment to its charter correcting the specified defects in its  
377 original charter. This amendment shall be for the sole purpose

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378 of resolving inconsistencies between a district charter and the  
379 status of a district as it appears on the official list.

380 Section 11. Subsections (1), (2), and (3) of section  
381 189.064, Florida Statutes, are amended to read:

382 189.064 Special District Accountability Program; duties and  
383 responsibilities.—The Special District Accountability Program of  
384 the department has the following duties:

385 (1) Electronically publishing special district  
386 noncompliance status reports from the Department of Management  
387 Services, the Department of Financial Services, the Division of  
388 Bond Finance of the State Board of Administration, the Auditor  
389 General, and the Legislative Auditing Committee, for the  
390 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.  
391 The noncompliance reports must list those special districts that  
392 did not comply with the statutory reporting requirements and be  
393 made available to the public electronically.

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

396 (3) Publishing and updating of a "Florida Special District  
397 Handbook" that contains, at a minimum:

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

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

403 (c) A section that summarizes the reporting requirements  
404 applicable to all types of special districts as provided in ss.  
405 189.015 and 189.016.

406 (d) A summary of the most recent public facilities report,

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407 the evaluation and appraisal notification schedule as required  
408 under s. 189.08(2)(a), and the Internet address of the full  
409 report and schedule.

410 Section 12. Section 189.0653, Florida Statutes, is created  
411 to read:

412 189.0653 Public hearing on noncompliance.—Before the public  
413 hearing as provided in s. 189.0651(2) or s. 189.0652(2) is held,  
414 the special district shall provide the following information at  
415 the request of the local general-purpose government or the  
416 Legislative Auditing Committee, as appropriate:

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

419 (2) The district's audit report for the previous fiscal  
420 year.

421 (3) Minutes of meetings of the special district's governing  
422 body for the previous fiscal year and the current fiscal year to  
423 date.

424 (4) A report for the previous fiscal year providing the  
425 following information:

426 (a) The purpose of the special district.

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

428 (c) A description of the major activities, programs, and  
429 initiatives the special district undertook in the most recently  
430 completed fiscal year and the benchmarks or criteria under which  
431 the success or failure of the district was or will be determined  
432 by its governing body.

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

435 (e) Ways in which the special district's governing body

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436 believes that it could better fulfill the purpose of the special  
437 district and a description of the actions that it intends to  
438 take during the next and subsequent fiscal years.

439 (f) Proposed changes to the special act, ordinance, or  
440 resolution, as appropriate, which established the special  
441 district and justification for such changes.

442 (g) Any other information reasonably required to provide  
443 the reviewing entity with an accurate understanding of the  
444 purpose of the special district and how it is acting to fulfill  
445 that purpose.

446 (h) Any reasons for the district's noncompliance resulting  
447 in the public hearing.

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

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

450 (k) Efforts to promote transparency, including a statement  
451 as to whether the district's website complies with s. 189.069.

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

454 189.067 Failure of district to disclose financial reports.—

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



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

467 189.068 Special districts; authority for oversight; general  
468 oversight review process.—

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

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

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

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

481 Section 15. Section 189.069, Florida Statutes, is amended  
482 to read:

483 189.069 Special districts; required reporting of  
484 information; web-based public access.—

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

491 (a) Independent special districts shall maintain a separate  
492 Internet website.

493 (b) Dependent special districts shall be prominently

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494 ~~preeminently~~ displayed on the home page of the Internet website  
495 of the local general-purpose government upon which it is  
496 dependent ~~that created the special district~~ with a hyperlink to  
497 such webpages as are necessary to provide the information  
498 required by this section. Dependent special districts may  
499 maintain a separate Internet website providing the information  
500 required by this section.

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

- 503 1. The full legal name of the special district.
- 504 2. The public purpose of the special district.
- 505 3. The name, address, e-mail address, and, if applicable,  
506 the term and appointing authority for each member of the  
507 governing body of the special district.
- 508 4. The fiscal year of the special district.
- 509 5. The full text of the special district's charter, the  
510 date of establishment, the establishing entity, and the statute  
511 or statutes under which the special district operates, if  
512 different from the statute or statutes under which the special  
513 district was established. Community development districts may  
514 reference chapter 190 as the uniform charter, but must include  
515 information relating to any grant of special powers.
- 516 6. The mailing address, e-mail address, telephone number,  
517 and Internet website uniform resource locator of the special  
518 district.
- 519 7. A description of the boundaries or service area of, and  
520 the services provided by, the special district.
- 521 8. A listing of all taxes, fees, assessments, or charges  
522 imposed and collected by the special district, including the

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523 rates or amounts for the fiscal year and the statutory authority  
524 for the levy of the tax, fee, assessment, or charge. For  
525 purposes of this subparagraph, charges do not include patient  
526 charges by a hospital or other health care provider.

527 9. The primary contact information for the special district  
528 for purposes of communication from the department.

529 10. A code of ethics adopted by the special district, if  
530 applicable, and a hyperlink to generally applicable ethics  
531 provisions.

532 11. The budget of each special district, in addition to  
533 amendments in accordance with s. 189.016.

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

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

540 14. The link to the Department of Financial Services'  
541 website as set forth in s. 218.32(1)(g).

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

547 Section 16. For the purpose of incorporating the amendment  
548 made by this act to section 189.016, Florida Statutes, in  
549 references thereto, paragraph (e) of subsection (2) and  
550 paragraph (g) of subsection (3) of section 189.074, Florida  
551 Statutes, are reenacted to read:

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552 189.074 Voluntary merger of independent special districts.—  
553 Two or more contiguous independent special districts created by  
554 special act which have similar functions and elected governing  
555 bodies may elect to merge into a single independent district  
556 through the act of merging the component independent special  
557 districts.

558 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies  
559 of two or more contiguous independent special districts may, by  
560 joint resolution, endorse a proposed joint merger plan to  
561 commence proceedings to merge the districts pursuant to this  
562 section.

563 (e) After the final public hearing, the governing bodies  
564 shall notify the supervisors of elections of the applicable  
565 counties in which district lands are located of the adoption of  
566 the resolution by each governing body. The supervisors of  
567 elections shall schedule a separate referendum for each  
568 component independent special district. The referenda may be  
569 held in each district on the same day, or on different days, but  
570 no more than 20 days apart.

571 1. Notice of a referendum on the merger of independent  
572 special districts must be provided pursuant to the notice  
573 requirements in s. 100.342. At a minimum, the notice must  
574 include:

- 575 a. A brief summary of the resolution and joint merger plan;  
576 b. A statement as to where a copy of the resolution and  
577 joint merger plan may be examined;  
578 c. The names of the component independent special districts  
579 to be merged and a description of their territory;  
580 d. The times and places at which the referendum will be

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581 held; and

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

585 2. The referenda must be held in accordance with the  
586 Florida Election Code and may be held pursuant to ss. 101.6101-  
587 101.6107. All costs associated with the referenda shall be borne  
588 by the respective component independent special district.

589 3. The ballot question in such referendum placed before the  
590 qualified electors of each component independent special  
591 district to be merged must be in substantially the following  
592 form:

593  
594 "Shall ...(name of component independent special  
595 district)... and ...(name of component independent special  
596 district or districts)... be merged into ...(name of newly  
597 merged independent district)...?"

598  
599 ....YES

600 ....NO"

601  
602 4. If the component independent special districts proposing  
603 to merge have disparate millage rates, the ballot question in  
604 the referendum placed before the qualified electors of each  
605 component independent special district must be in substantially  
606 the following form:

607  
608 "Shall ...(name of component independent special  
609 district)... and ...(name of component independent special

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

614

615 ....YES

616 ....NO"

617

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

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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 districts  
664 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

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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 the  
675 qualified electors of each component independent special  
676 district to be merged must be in substantially the following  
677 form:

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

683  
684 ....YES

685 ....NO"

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

692  
693 "Shall ...(name of component independent special  
694 district)... and ...(name of component independent special  
695 district or districts)... be merged into ...(name of newly  
696 merged independent district)... if the voter-approved maximum



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697 millage rate within each independent special district will not  
698 increase absent a subsequent referendum?

699

700       ....YES

701       ....NO"

702

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

707       6. The merger may not take effect unless a majority of the  
708 votes cast in each component independent special district are in  
709 favor of the merger. If one of the component independent special  
710 districts does not obtain a majority vote, the referendum fails,  
711 and merger does not take effect.

712       7. If the merger is approved by a majority of the votes  
713 cast in each component independent special district, the merged  
714 district shall notify the Special District Accountability  
715 Program pursuant to s. 189.016(2) and the local general-purpose  
716 governments in which any part of the component independent  
717 special districts is situated pursuant to s. 189.016(7).

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

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