

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 dependent special districts; amending
7 s. 189.016, F.S.; deleting a provision requiring a
8 special district to transmit certain budgets to the
9 local government under specific circumstances;
10 specifying the period for which certain budget
11 information must be posted on the special district's
12 website; amending s. 189.02, F.S.; specifying the
13 Legislature's authority to create dependent special
14 districts by special act; creating s. 189.022, F.S.;
15 providing for the identification of a dependent
16 special district as dependent in its charter; amending
17 s. 189.031, F.S.; providing for the identification of
18 an independent special district as independent in its
19 charter; transferring, renumbering, and amending ss.
20 189.034 and 189.035, F.S.; authorizing the Legislative
21 Auditing Committee, for districts created by special
22 act, or local general purpose governments, for
23 districts created by local ordinance or resolution, to
24 convene public hearings for special districts that
25 fail to file specified required reports; deleting
26 related provisions requiring the committee to provide

27 | certain notice to the Legislature or local general-
28 | purpose government, as appropriate, when a special
29 | district fails to file certain required reports or
30 | requested information, to conform; amending s.
31 | 189.061, F.S.; requiring the Department of Economic
32 | Opportunity to exclude inactive special districts from
33 | the official list of special districts; revising
34 | procedures for maintaining the official list of
35 | special districts; specifying that the official list
36 | or determination of status of a special district does
37 | not constitute final agency action; providing
38 | procedures for use in resolving inconsistencies in
39 | status determinations of special districts as
40 | identified in the official lists; amending s. 189.062,
41 | F.S.; revising the criteria that must be documented
42 | before a special district may be declared inactive;
43 | authorizing the repeal of certain special acts of
44 | inactive special districts by general law; requiring
45 | the department to remove special districts declared
46 | inactive from the official list of special districts;
47 | requiring the department to keep a separate list of
48 | inactive districts; amending s. 189.064, F.S.;
49 | revising the required content of the special district
50 | handbook; creating s. 189.0653, F.S.; requiring
51 | special districts created by special act or local
52 | ordinance to provide specified information to the

53 | committee or local general-purpose government, as
54 | appropriate; amending s. 189.067, F.S.; conforming
55 | cross-references; amending s. 189.068, F.S.;
56 | conforming cross-references; specifying that certain
57 | dependent special districts may be reviewed by
58 | specified local general purpose governments; amending
59 | s. 189.069, F.S.; revising the list of items required
60 | to be included on the websites of special districts;
61 | amending ss. 189.071 and 189.072, F.S.; conforming
62 | provisions to changes made by the act; reenacting ss.
63 | 165.0615(16) and 189.074(2)(e) and (3)(g), F.S.,
64 | relating to municipal conversion of independent
65 | special districts upon elector-initiated and approved
66 | referendum and the voluntary merger of independent
67 | special districts, respectively; providing an
68 | effective date.

69 |
70 | Be It Enacted by the Legislature of the State of Florida:

71 |
72 | Section 1. Paragraph (b) of subsection (2) of section
73 | 11.40, Florida Statutes, is amended to read:

74 | 11.40 Legislative Auditing Committee.—

75 | (2) Following notification by the Auditor General, the
76 | Department of Financial Services, or the Division of Bond
77 | Finance of the State Board of Administration of the failure of a
78 | local governmental entity, district school board, charter

79 | school, or charter technical career center to comply with the
 80 | applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s.
 81 | 218.38, or s. 218.503(3), the Legislative Auditing Committee may
 82 | schedule a hearing to determine if the entity should be subject
 83 | to further state action. If the committee determines that the
 84 | entity should be subject to further state action, the committee
 85 | shall:

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

87 | 1. A special act, notify the President of the Senate, the
 88 | Speaker of the House of Representatives, the standing committees
 89 | of the Senate and the House of Representatives charged with
 90 | special district oversight as determined by the presiding
 91 | officers of each respective chamber, the legislators who
 92 | represent a portion of the geographical jurisdiction of the
 93 | special district ~~pursuant to s. 189.034(2)~~, and the Department
 94 | of Economic Opportunity that the special district has failed to
 95 | comply with the law. Upon receipt of notification, the
 96 | Department of Economic Opportunity shall proceed pursuant to s.
 97 | 189.062 or s. 189.067. If the special district remains in
 98 | noncompliance after the process set forth in s. 189.0651
 99 | ~~189.034(3)~~, or if a public hearing is not held, the Legislative
 100 | Auditing Committee may request the department to proceed
 101 | pursuant to s. 189.067(3).

102 | 2. A local ordinance, notify the chair or equivalent of
 103 | the local general-purpose government pursuant to s. 189.0652
 104 | ~~189.035(2)~~ and the Department of Economic Opportunity that the

105 special district has failed to comply with the law. Upon receipt
 106 of notification, the department shall proceed pursuant to s.
 107 189.062 or s. 189.067. If the special district remains in
 108 noncompliance after the process set forth in s. 189.0652
 109 ~~189.034(3)~~, or if a public hearing is not held, the Legislative
 110 Auditing Committee may request the department to proceed
 111 pursuant to s. 189.067(3).

112 3. Any manner other than a special act or local ordinance,
 113 notify the Department of Economic Opportunity that the special
 114 district has failed to comply with the law. Upon receipt of
 115 notification, the department shall proceed pursuant to s.
 116 189.062 or s. 189.067(3).

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

119 189.011 Statement of legislative purpose and intent.—

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

131 that failure of a ~~an independent~~ special district to comply with
132 the minimum disclosure requirements set forth in this chapter
133 may result in action against the special ~~officers of such~~
134 district ~~body~~.

135 Section 3. Subsections (4) and (7) of section 189.016,
136 Florida Statutes, are amended to read:

137 189.016 Reports; budgets; audits.—

138 (4) The tentative budget must be posted on the special
139 district's official website at least 2 days before the budget
140 hearing, held pursuant to s. 200.065 or other law, to consider
141 such budget and must remain on the website for at least 45 days.
142 The final adopted budget must be posted on the special
143 district's official website within 30 days after adoption and
144 must remain on the website for at least 2 years. ~~If the special~~
145 ~~district does not operate an official website, the special~~
146 ~~district must, within a reasonable period of time as established~~
147 ~~by the local general-purpose government or governments in which~~
148 ~~the special district is located or the local governing authority~~
149 ~~to which the district is dependent, transmit the tentative~~
150 ~~budget or final budget to the manager or administrator of the~~
151 ~~local general-purpose government or the local governing~~
152 ~~authority. The manager or administrator shall post the tentative~~
153 ~~budget or final budget on the website of the local general-~~
154 ~~purpose government or governing authority. This subsection and~~
155 subsection (3) do not apply to water management districts as
156 defined in s. 373.019.

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

171 Section 4. For the purpose of incorporating the amendment
172 made by this act to section 189.016, Florida Statutes, in
173 references thereto, subsection (16) of section 165.0615, Florida
174 Statutes, is reenacted to read:

175 165.0615 Municipal conversion of independent special
176 districts upon elector-initiated and approved referendum.-

177 (16) If the incorporation plan is approved by a majority
178 of the votes cast in the independent special district, the
179 district shall notify the special district accountability
180 program pursuant to s. 189.016(2) and the local general-purpose
181 governments in which any part of the independent special
182 district is situated pursuant to s. 189.016(7).

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

185 189.02 Dependent special districts.—

186 (5) The Legislature may create a dependent special
 187 district by special act at the request or with the consent of
 188 the local government upon which the special district will be
 189 dependent.

190 Section 6. Section 189.022, Florida Statutes, is created
 191 to read:

192 189.022 Status statement.—The charter of a newly created
 193 dependent special district shall contain, and where practical
 194 and feasible, the charter of an existing dependent special
 195 district shall be amended to contain, a reference to the status
 196 of the special district as dependent. When necessary, the status
 197 statement shall be amended to conform to the department's
 198 determination or declaratory statement regarding the status of
 199 the district.

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

202 189.031 Legislative intent for the creation of independent
 203 special districts; special act prohibitions; model elements and
 204 other requirements; local general-purpose government/Governor
 205 and Cabinet creation authorizations.—

206 (5) STATUS STATEMENT.—~~After October 1, 1997,~~ The charter
 207 of a ~~any~~ newly created independent special district shall
 208 contain, and, where ~~as~~ practical and feasible, the charter of an

209 existing independent ~~a preexisting~~ special district shall be
 210 amended to contain, a reference to the status of the special
 211 district as ~~dependent or~~ independent. When necessary, the status
 212 statement shall be amended to conform to ~~with~~ the department's
 213 determination or declaratory statement regarding the status of
 214 the district.

215 Section 8. Section 189.034, Florida Statutes, is
 216 transferred, renumbered as section 189.0651, Florida Statutes,
 217 and amended to read:

218 189.0651 ~~189.034~~ Oversight of special districts created by
 219 special act of the Legislature.—

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

222 (2) If a special district fails to file required reports
 223 or requested information under s. 11.45(6), s. 11.45(7), s.
 224 218.32, s. 218.38(3), s. 218.39, or s. 218.503(3), ~~with the~~
 225 appropriate state agency or office, the Legislative Auditing
 226 Committee ~~or its designee shall provide written notice of the~~
 227 ~~district's noncompliance to the President of the Senate, the~~
 228 ~~Speaker of the House of Representatives, the standing committees~~
 229 ~~of the Senate and the House of Representatives charged with~~
 230 ~~special district oversight as determined by the presiding~~
 231 ~~officers of each respective chamber, and the legislators who~~
 232 ~~represent a portion of the geographical jurisdiction of the~~
 233 ~~special district.~~

234 ~~(3) the Legislative Auditing Committee may convene a~~

235 public hearing on the issue of such noncompliance, as well as
 236 general oversight of the special district as provided in s.
 237 189.068, at the direction of the President of the Senate and the
 238 Speaker of the House of Representatives.

239 ~~(4) Before the public hearing as provided in subsection~~
 240 ~~(3), the special district shall provide the following~~
 241 ~~information at the request of the Legislative Auditing~~
 242 ~~Committee:~~

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

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

247 ~~(c) An annual report for the previous fiscal year~~
 248 ~~providing a detailed review of the performance of the special~~
 249 ~~district, including the following information:~~

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

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

252 ~~3. A description of the major activities, programs, and~~
 253 ~~initiatives the special district undertook in the most recently~~
 254 ~~completed fiscal year and the benchmarks or criteria under which~~
 255 ~~the success or failure of the district was determined by its~~
 256 ~~governing body.~~

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

259 ~~5. Ways the special district believes it could better~~
 260 ~~fulfill its purpose and related responsibilities and a~~

261 ~~description of the actions that it intends to take during the~~
 262 ~~ensuing fiscal year.~~

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

265 ~~7. Any other information reasonably required to provide~~
 266 ~~the Legislative Auditing Committee with an accurate~~
 267 ~~understanding of the purpose for which the special district~~
 268 ~~exists and how it is fulfilling its responsibilities to~~
 269 ~~accomplish that purpose.~~

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

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

272 ~~10. Plans to correct any recurring issues of~~
 273 ~~noncompliance.~~

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

276 Section 9. Section 189.035, Florida Statutes, is
 277 transferred, renumbered as section 189.0652, Florida Statutes,
 278 and amended to read:

279 189.0652 ~~189.035~~ Oversight of special districts created by
 280 local ordinance or enacted by local resolution.-

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

283 (2) If a special district fails to file required reports
 284 or requested information under s. 11.45(6), s. 11.45(7), s.
 285 218.32, s. 218.38(3), s. 218.39, or s. 218.503(3) with the
 286 appropriate state agency or office, ~~the Legislative Auditing~~

287 ~~Committee or its designee shall provide written notice of the~~
288 ~~district's noncompliance to the chair or equivalent of the local~~
289 ~~general-purpose government.~~

290 ~~(3)~~ the chair or equivalent of the local general-purpose
291 government may convene a public hearing on the issue of such
292 noncompliance, as well as general oversight of the special
293 district as provided in s. 189.068, within 3 months after
294 receipt of notice of noncompliance from the Legislative Auditing
295 Committee. Within 30 days after receiving written notice of
296 noncompliance, the local general-purpose government shall notify
297 the Legislative Auditing Committee as to whether a hearing under
298 this section will be held and, if so, provide the date, time,
299 and place of the hearing.

300 ~~(4) Before the public hearing as provided in subsection~~
301 ~~(3), the special district shall provide the following~~
302 ~~information at the request of the local general-purpose~~
303 ~~government:~~

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

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

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

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

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

313 ~~3. A description of the major activities, programs, and~~
314 ~~initiatives the special district undertook in the most recently~~
315 ~~completed fiscal year and the benchmarks or criteria under which~~
316 ~~the success or failure of the district was determined by its~~
317 ~~governing body.~~

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

320 ~~5. Ways in which the special district believes that it~~
321 ~~could better fulfill its purpose and related responsibilities~~
322 ~~and a description of the actions that it intends to take during~~
323 ~~the ensuing fiscal year.~~

324 ~~6. Proposed changes to the ordinance or resolution that~~
325 ~~established the special district and justification for such~~
326 ~~changes.~~

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

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

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

333 ~~10. Plans to correct any recurring issues of~~
334 ~~noncompliance.~~

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

337 (3)-(5) If the local general-purpose government convenes a
338 public hearing under subsection (2) ~~this section~~, it shall

339 provide the department and the Legislative Auditing Committee
 340 with a report containing its findings and conclusions within 60
 341 days after completion of the public hearing.

342 Section 10. Section 189.061, Florida Statutes, is
 343 reordered and amended to read:

344 189.061 Official list of special districts.—

345 (1) (a) The department shall maintain the official list of
 346 special districts. The official list of special districts shall
 347 include all special districts in this state and shall indicate
 348 the independent or dependent status of each district. All
 349 special districts on the list shall be sorted by county. The
 350 definitions in s. 189.012 shall be the criteria for
 351 determination of the independent or dependent status of each
 352 special district on the official list. The status of community
 353 development districts shall be independent on the official list
 354 of special districts.

355 (b) The official list shall exclude all districts declared
 356 inactive as provided in s. 189.062.

357 (2) The official list shall be maintained ~~produced~~ by the
 358 department using the information filed with the department by
 359 the special districts pursuant to this chapter. If a special
 360 district does not submit its written status statement required
 361 by s. 189.016(1) within the required time, the department may
 362 determine the status of the district. If the department
 363 determines the status, the department shall render its
 364 determination to an agent of the special district ~~after the~~

365 ~~department has notified each special district that is currently~~
366 ~~reporting to the department, the Department of Financial~~
367 ~~Services pursuant to s. 218.32, or the Auditor General pursuant~~
368 ~~to s. 218.39. Upon notification, each special district shall~~
369 ~~submit, within 60 days, its determination of its status. The~~
370 ~~determination submitted by a special district shall be~~
371 ~~consistent with the status reported in the most recent local~~
372 ~~government audit of district activities submitted to the Auditor~~
373 ~~General pursuant to s. 218.39.~~

374 (3)~~(6)~~ The official list of special districts or the
375 determination of status does not constitute final agency action
376 pursuant to chapter 120. If the status of a special district on
377 the official list is inconsistent with the status submitted by
378 the district, the district may request the department to issue a
379 declaratory statement setting forth the requirements necessary
380 to resolve the inconsistency. If necessary, upon issuance of a
381 declaratory statement by the department that ~~which~~ is not
382 appealed pursuant to chapter 120, the governing body of any
383 special district receiving such a declaratory statement shall
384 apply to the entity that ~~which~~ originally established the
385 district for an amendment to its charter correcting the
386 specified defects in its original charter. This amendment shall
387 be for the sole purpose of resolving inconsistencies between a
388 district charter and the status of a district as it appears on
389 the official list.

390 (4)~~(3)~~ The Department of Financial Services shall notify

391 ~~provide~~ the department of each entity that attempts to report as
392 a special district in the annual financial report ~~with a list of~~
393 ~~dependent special districts reporting~~ pursuant to s. 218.32 that
394 is not included for inclusion on the official list of special
395 districts. The Auditor General shall notify the department of
396 each entity that attempts to report as a special district in an
397 audit report issued pursuant to s. 218.39 that is not included
398 on the official list of special districts. Upon notification by
399 the Department of Financial Services or the Auditor General, the
400 department shall determine whether the entity is a special
401 district as defined in s. 189.012. If the entity is a special
402 district, the department shall add the entity to the official
403 list of special districts and shall notify each such entity that
404 it is required to comply with s. 189.013.

405 ~~(4) If a special district does not submit its status to~~
406 ~~the department within the required time period, then the~~
407 ~~department shall have the authority to determine the status of~~
408 ~~said district. After such determination of status is completed,~~
409 ~~the department shall render the determination to an agent of the~~
410 ~~special district.~~

411 (5) The official list of special districts shall be
412 available on the department's website and must include a link to
413 the website of each special district that provides web-based
414 access to the public of the information and documentation
415 required under s. 189.069.

416 Section 11. Section 189.062, Florida Statutes, is amended

417 to read:

418 189.062 Special procedures for inactive districts.—

419 (1) The department shall declare inactive any special
420 district in this state by documenting that:

421 (a) The special district meets one of the following
422 criteria:

423 1. The registered agent of the district, the chair of the
424 governing body of the district, or the governing body of the
425 appropriate local general-purpose government notifies the
426 department in writing that the district has taken no action for
427 2 or more years;

428 2. The registered agent of the district, the chair of the
429 governing body of the district, or the governing body of the
430 appropriate local general-purpose government notifies the
431 department in writing that the district has not had a governing
432 body or a sufficient number of governing body members to
433 constitute a quorum for 2 or more years;

434 3. The registered agent of the district, the chair of the
435 governing body of the district, or the governing body of the
436 appropriate local general-purpose government fails to respond to
437 an inquiry by the department within 21 days;

438 4. The department determines, pursuant to s. 189.067, that
439 the district has failed to file any of the reports listed in s.
440 189.066;

441 5. The district has not had a registered office and agent
442 on file with the department for 1 or more years; or

443 6. The governing body of a special district provides
 444 documentation to the department that it has unanimously adopted
 445 a resolution declaring the special district inactive. The
 446 special district is ~~shall be~~ responsible for payment of any
 447 expenses associated with its dissolution. ~~A special district~~
 448 ~~declared inactive pursuant to this subparagraph may be dissolved~~
 449 ~~without a referendum; or~~

450 (b) The department, special district, or local general-
 451 purpose government has published a notice of proposed
 452 declaration of inactive status in a newspaper of general
 453 circulation in the county or municipality in which the territory
 454 of the special district is located and has sent a copy of such
 455 notice by certified mail to the registered agent or chair of the
 456 governing body, if any. Such notice must include the name of the
 457 special district, the law under which it was organized and
 458 operating, a general description of the territory included in
 459 the special district, and a statement that any objections must
 460 be filed pursuant to chapter 120 within 21 days after the
 461 publication date. ~~and~~

462 (c) Twenty-one days have elapsed from the publication date
 463 of the notice of proposed declaration of inactive status and no
 464 administrative appeals were filed.

465 (2) If any special district is declared inactive pursuant
 466 to this section, the property or assets of the special district
 467 are subject to legal process for payment of any debts of the
 468 district. After the payment of all the debts of said inactive

469 special district, the remainder of its property or assets shall
470 escheat to the county or municipality wherein located. If,
471 however, it shall be necessary, in order to pay any such debt,
472 to levy any tax or taxes on the property in the territory or
473 limits of the inactive special district, the same may be
474 assessed and levied by order of the local general-purpose
475 government wherein the same is situated and shall be assessed by
476 the county property appraiser and collected by the county tax
477 collector.

478 (3) (a) In the case of a district created by special act of
479 the Legislature, the department shall send a notice of
480 declaration of inactive status to the Speaker of the House of
481 Representatives and the President of the Senate, and the
482 standing committees of the Senate and the House of
483 Representatives charged with special district oversight as
484 determined by the presiding officers of each respective chamber
485 and the Legislative Auditing Committee. The notice of
486 declaration of inactive status shall reference each known
487 special act creating or amending the charter of any special
488 district declared to be inactive under this section. The
489 declaration of inactive status shall be sufficient notice as
490 required by s. 10, Art. III of the State Constitution to
491 authorize the Legislature to repeal any special laws so
492 reported. Each special act creating or amending the charter of a
493 special district declared to be inactive under this section may
494 be repealed by general law.

495 (b) In the case of a district created by one or more local
 496 general-purpose governments, the department shall send a notice
 497 of declaration of inactive status to the chair of the governing
 498 body of each local general-purpose government that created the
 499 district.

500 (c) In the case of a district created by interlocal
 501 agreement, the department shall send a notice of declaration of
 502 inactive status to the chair of the governing body of each local
 503 general-purpose government which entered into the interlocal
 504 agreement.

505 (4) The entity that created a special district declared
 506 inactive under this section must dissolve the special district
 507 by repealing its enabling laws or by other ~~appropriate~~ means as
 508 set forth in s. 189.071 or s. 189.072. ~~Any special district~~
 509 ~~declared inactive pursuant to subparagraph (1)(a)5. may be~~
 510 ~~dissolved without a referendum.~~

511 (5) A special district declared inactive under this
 512 section may not collect taxes, fees, or assessments unless the
 513 declaration is:

514 (a) Withdrawn or revoked by the department; or

515 (b) Invalidated in proceedings initiated by the special
 516 district within 30 days after the publication date of the
 517 newspaper notice required under paragraph (1)(b) ~~written notice~~
 518 ~~of the declaration was provided to the special district~~
 519 ~~governing body by physical or electronic delivery, receipt~~
 520 ~~confirmed.~~ The special district governing body may initiate

521 | proceedings within the period authorized in this paragraph by:

522 | 1. Filing with the department a petition for an
523 | administrative hearing pursuant to s. 120.569; or

524 | 2. Filing an action for declaratory and injunctive relief
525 | under chapter 86 in the circuit court of the judicial circuit in
526 | which the majority of the area of the district is located.

527 | (c) If a timely challenge to the declaration is not
528 | initiated by the special district governing body, or the
529 | department prevails in a proceeding initiated under paragraph
530 | (b), the department may enforce the prohibitions in this
531 | subsection by filing a petition for enforcement with the circuit
532 | court in and for Leon County. The petition may request
533 | declaratory, injunctive, or other equitable relief, including
534 | the appointment of a receiver, and any forfeiture or other
535 | remedy provided by law.

536 | (d) The prevailing party shall be awarded costs of
537 | litigation and reasonable attorney fees in any proceeding
538 | brought under this subsection.

539 | (6) (a) The department shall immediately remove each
540 | special district declared inactive as provided in this section
541 | from the official list of special districts maintained as
542 | provided in ss. 189.061 and 189.064.

543 | (b) The department shall create a separate list of all
544 | special districts declared inactive as provided in this section
545 | and shall maintain each such district on the inactive list until
546 | the department determines that the district has resumed active

547 status, the district is merged as provided in s. 189.071 or s.
548 189.074, or the district is dissolved as provided in s. 189.071
549 or s. 189.072.

550 Section 12. Subsections (1), (2), and (3) of section
551 189.064, Florida Statutes, are amended to read:

552 189.064 Special District Accountability Program; duties
553 and responsibilities.—The Special District Accountability
554 Program of the department has the following duties:

555 (1) Electronically publishing special district
556 noncompliance status reports from the Department of Management
557 Services, the Department of Financial Services, the Division of
558 Bond Finance of the State Board of Administration, the Auditor
559 General, and the Legislative Auditing Committee, for the
560 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.
561 The noncompliance reports must list those special districts that
562 did not comply with the statutory reporting requirements and be
563 made available to the public electronically.

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

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

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

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

573 (c) A section that summarizes the reporting requirements
574 applicable to all types of special districts as provided in ss.
575 189.015 and 189.016.

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

579 Section 13. Section 189.0653, Florida Statutes, is created
580 to read:

581 189.0653 Information before public hearing on
582 noncompliance.—Before the public hearing as provided in s.
583 189.0651(2) or s. 189.0652(2) is held, the special district
584 shall provide the following information at the request of the
585 local general-purpose government or the Legislative Auditing
586 Committee, as appropriate:

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

589 (2) The district's audit report for the previous fiscal
590 year.

591 (3) Minutes of meetings of the special district's
592 governing body for the previous fiscal year and the current
593 fiscal year to date.

594 (4) A report for the previous fiscal year providing the
595 following:

596 (a) The purpose of the special district.

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

598 (c) A description of the major activities, programs, and

599 initiatives the special district undertook in the most recently
 600 completed fiscal year and the benchmarks or criteria under which
 601 the success or failure of the district was or will be determined
 602 by its governing body.

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

605 (e) Ways in which the special district's governing body
 606 believes it could better fulfill the special district's purpose
 607 and a description of the actions it intends to take.

608 (f) Proposed changes to the special act, ordinance, or
 609 resolution, as appropriate, which established the special
 610 district and justification for such changes.

611 (g) Any other information reasonably required to provide
 612 the reviewing entity with an accurate understanding of the
 613 purpose of the special district and how the special district is
 614 fulfilling that purpose.

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

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

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

620 (k) Efforts to promote transparency, including a statement
 621 indicating whether the district's website complies with s.
 622 189.069.

623 Section 14. Subsection (2) of section 189.067, Florida
 624 Statutes, is amended to read:

625 189.067 Failure of district to disclose financial
626 reports.—

627 (2) Failure of a special district to comply with the
628 actuarial and financial reporting requirements under s. 112.63,
629 s. 218.32, or s. 218.39 after the procedures of subsection (1)
630 are exhausted shall be deemed final action of the special
631 district. The actuarial and financial reporting requirements are
632 declared to be essential requirements of law. Remedies for
633 noncompliance with ss. 218.32 and 218.39 shall be as provided in
634 ss. 189.0651 and 189.0652 ~~189.034 and 189.035~~. Remedy for
635 noncompliance with s. 112.63 shall be as set forth in subsection
636 (4).

637 Section 15. Paragraphs (a), (b), and (c) of subsection (2)
638 of section 189.068, Florida Statutes, are amended to read:

639 189.068 Special districts; authority for oversight;
640 general oversight review process.—

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

643 (a) Each ~~All~~ special district ~~districts~~ created by special
644 act may be reviewed by the Legislature using the ~~public hearing~~
645 process provided in s. 189.0651 ~~189.034~~.

646 (b) Each ~~All~~ special district ~~districts~~ created by local
647 ordinance or resolution may be reviewed by the local general-
648 purpose government that enacted the ordinance or resolution
649 using the ~~public hearing~~ process provided in s. 189.0652
650 ~~189.035~~.

651 (c) Each ~~All~~ dependent special district ~~not created by~~
 652 special act districts may be reviewed by the local general-
 653 purpose government upon ~~to~~ which it is ~~they are~~ dependent.

654 Section 16. Section 189.069, Florida Statutes, is amended
 655 to read:

656 189.069 Special districts; required reporting of
 657 information; web-based public access.-

658 (1) Beginning on October 1, 2015, or by the end of the
 659 first full fiscal year after its creation, each special district
 660 shall maintain an official ~~Internet~~ website containing the
 661 information required by this section ~~in accordance with s.~~
 662 ~~189.016~~. Each special district ~~districts~~ shall submit its ~~their~~
 663 official ~~Internet~~ website address ~~addresses~~ to the department.

664 (a) Each independent special district ~~districts~~ shall
 665 maintain a separate ~~Internet~~ website.

666 (b) Each dependent special district ~~districts~~ shall be
 667 prominently ~~preeminently~~ displayed on the home page of the
 668 ~~Internet~~ website of the local general-purpose government upon
 669 which it is dependent ~~that created the special district~~ with a
 670 hyperlink to such webpages as are necessary to provide the
 671 information required by this section. A dependent special
 672 district ~~districts~~ may maintain a separate ~~Internet~~ website
 673 providing the information required by this section.

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

676 1. The full legal name of the special district.

- 677 2. The public purpose of the special district.
- 678 3. The name, official address, official e-mail address,
 679 and, if applicable, ~~the~~ term and appointing authority for each
 680 member of the governing body of the special district.
- 681 4. The fiscal year of the special district.
- 682 5. The full text of the special district's charter, the
 683 date of establishment, the establishing entity, and the statute
 684 or statutes under which the special district operates, if
 685 different from the statute or statutes under which the special
 686 district was established. Community development districts may
 687 reference chapter 190 as the uniform charter, but must include
 688 information relating to any grant of special powers.
- 689 6. The mailing address, e-mail address, telephone number,
 690 and ~~Internet~~ website uniform resource locator of the special
 691 district.
- 692 7. A description of the boundaries or service area of, and
 693 the services provided by, the special district.
- 694 8. A listing of all taxes, fees, assessments, or charges
 695 imposed and collected by the special district, including the
 696 rates or amounts for the fiscal year and the statutory authority
 697 for the levy of the tax, fee, assessment, or charge. For
 698 purposes of this subparagraph, charges do not include patient
 699 charges by a hospital or other health care provider.
- 700 9. The primary contact information for the special
 701 district for purposes of communication from the department.
- 702 10. A code of ethics adopted by the special district, if

703 applicable, and a hyperlink to generally applicable ethics
704 provisions.

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

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

710 13. A listing of its regularly scheduled public meetings
711 as required by s. 189.015(1).

712 14. The public facilities report, if applicable.

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

715 16. At least 7 days before each meeting or workshop, the
716 agenda of the event, along with any meeting materials available
717 in an electronic format, excluding confidential and exempt
718 information. The information must remain on the website for at
719 least 1 year after the event.

720 (b) The department's ~~Internet~~ website list of special
721 districts in the state required under s. 189.061 shall include a
722 link for each special district that provides web-based access to
723 the public for all information and documentation required for
724 submission to the department pursuant to subsection (1).

725 Section 17. Subsections (2) and (3) of section 189.071,
726 Florida Statutes, are amended to read:

727 189.071 Merger or dissolution of a dependent special
728 district.—

729 (2) The merger or dissolution of an active a dependent
 730 special district created and operating pursuant to a special act
 731 may be effectuated only by further act of the Legislature unless
 732 otherwise provided by general law.

733 (3) A dependent special district that meets any criteria
 734 for being declared inactive, ~~or that has already been declared~~
 735 ~~inactive,~~ pursuant to s. 189.062 may be dissolved or merged by
 736 special act without a referendum.

737 Section 18. Subsection (3) of section 189.072, Florida
 738 Statutes, is amended to read:

739 189.072 Dissolution of an independent special district.—

740 (3) INACTIVE INDEPENDENT SPECIAL DISTRICTS.—An independent
 741 special district that meets any criteria for being declared
 742 inactive, ~~or that has already been declared inactive,~~ pursuant
 743 to s. 189.062 may be dissolved by special act without a
 744 referendum. If an inactive independent special district was
 745 created by a county or municipality through a referendum, the
 746 county or municipality that created the district may dissolve
 747 the district after publishing notice as described in s. 189.062.

748 Section 19. For the purpose of incorporating the amendment
 749 made by this act to section 189.016, Florida Statutes, in
 750 references thereto, paragraph (e) of subsection (2) and
 751 paragraph (g) of subsection (3) of section 189.074, Florida
 752 Statutes, are reenacted to read:

753 189.074 Voluntary merger of independent special
 754 districts.—Two or more contiguous independent special districts

755 created by special act which have similar functions and elected
756 governing bodies may elect to merge into a single independent
757 district through the act of merging the component independent
758 special districts.

759 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
760 of two or more contiguous independent special districts may, by
761 joint resolution, endorse a proposed joint merger plan to
762 commence proceedings to merge the districts pursuant to this
763 section.

764 (e) After the final public hearing, the governing bodies
765 shall notify the supervisors of elections of the applicable
766 counties in which district lands are located of the adoption of
767 the resolution by each governing body. The supervisors of
768 elections shall schedule a separate referendum for each
769 component independent special district. The referenda may be
770 held in each district on the same day, or on different days, but
771 no more than 20 days apart.

772 1. Notice of a referendum on the merger of independent
773 special districts must be provided pursuant to the notice
774 requirements in s. 100.342. At a minimum, the notice must
775 include:

776 a. A brief summary of the resolution and joint merger
777 plan;

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

780 c. The names of the component independent special

781 districts to be merged and a description of their territory;

782 d. The times and places at which the referendum will be
783 held; and

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

787 2. The referenda must be held in accordance with the
788 Florida Election Code and may be held pursuant to ss. 101.6101-
789 101.6107. All costs associated with the referenda shall be borne
790 by the respective component independent special district.

791 3. The ballot question in such referendum placed before
792 the qualified electors of each component independent special
793 district to be merged must be in substantially the following
794 form:

795
796 "Shall ...(name of component independent special
797 district)... and ...(name of component independent special
798 district or districts)... be merged into ...(name of newly
799 merged independent district)...?"

800
801YES

802NO"

803
804 4. If the component independent special districts
805 proposing to merge have disparate millage rates, the ballot
806 question in the referendum placed before the qualified electors

807 of each component independent special district must be in
 808 substantially the following form:

809
 810 "Shall ...(name of component independent special
 811 district)... and ...(name of component independent special
 812 district or districts)... be merged into ...(name of newly
 813 merged independent district)... if the voter-approved maximum
 814 millage rate within each independent special district will not
 815 increase absent a subsequent referendum?

816
 817YES
 818NO"

819
 820 5. In any referendum held pursuant to this section, the
 821 ballots shall be counted, returns made and canvassed, and
 822 results certified in the same manner as other elections or
 823 referenda for the component independent special districts.

824 6. The merger may not take effect unless a majority of the
 825 votes cast in each component independent special district are in
 826 favor of the merger. If one of the component districts does not
 827 obtain a majority vote, the referendum fails, and merger does
 828 not take effect.

829 7. If the merger is approved by a majority of the votes
 830 cast in each component independent special district, the merged
 831 independent district is created. Upon approval, the merged
 832 independent district shall notify the Special District

833 Accountability Program pursuant to s. 189.016(2) and the local
834 general-purpose governments in which any part of the component
835 independent special districts is situated pursuant to s.
836 189.016(7).

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

840 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
841 electors of two or more contiguous independent special districts
842 may commence a merger proceeding by each filing a petition with
843 the governing body of their respective independent special
844 district proposing to be merged. The petition must contain the
845 signatures of at least 40 percent of the qualified electors of
846 each component independent special district and must be
847 submitted to the appropriate component independent special
848 district governing body no later than 1 year after the start of
849 the qualified elector-initiated merger process.

850 (g) After the final public hearing, the governing bodies
851 shall notify the supervisors of elections of the applicable
852 counties in which district lands are located of the adoption of
853 the resolution by each governing body. The supervisors of
854 elections shall schedule a date for the separate referenda for
855 each district. The referenda may be held in each district on the
856 same day, or on different days, but no more than 20 days apart.

857 1. Notice of a referendum on the merger of the component
858 independent special districts must be provided pursuant to the

859 notice requirements in s. 100.342. At a minimum, the notice must
860 include:

861 a. A brief summary of the resolution and elector-initiated
862 merger plan;

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

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

867 d. The times and places at which the referendum will be
868 held; and

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

872 2. The referenda must be held in accordance with the
873 Florida Election Code and may be held pursuant to ss. 101.6101-
874 101.6107. All costs associated with the referenda shall be borne
875 by the respective component independent special district.

876 3. The ballot question in such referendum placed before
877 the qualified electors of each component independent special
878 district to be merged must be in substantially the following
879 form:

880
881 "Shall ... (name of component independent special
882 district)... and ... (name of component independent special
883 district or districts)... be merged into ... (name of newly
884 merged independent district)...?"

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....YES
....NO"

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

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

....YES
....NO"

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

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

911 favor of the merger. If one of the component independent special
912 districts does not obtain a majority vote, the referendum fails,
913 and merger does not take effect.

914 7. If the merger is approved by a majority of the votes
915 cast in each component independent special district, the merged
916 district shall notify the Special District Accountability
917 Program pursuant to s. 189.016(2) and the local general-purpose
918 governments in which any part of the component independent
919 special districts is situated pursuant to s. 189.016(7).

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

923 Section 20. This act shall take effect October 1, 2016.