

FLORIDA HOUSE OF REPRESENTATIVES

FINAL BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: HB 4057	COMPANION BILL: None
TITLE: Tohopekaliga Water Authority, Osceola County	LINKED BILLS: None
SPONSOR(S): Booth	RELATED BILLS: None
FINAL HOUSE FLOOR ACTION: 114 Y's 0 N's	GOVERNOR'S ACTION: Pending

SUMMARY

Effect of the Bill:

The bill revises the boundaries of the Tohopekaliga Water Authority (Authority) to include portions of Orange, Osceola, and Polk Counties that currently receive services from the Authority. The bill also expands the boundaries of the Authority to include additional portions of Polk County, subject to approval by the Polk County Board of County Commissioners, and provides that any future changes to the Authority's boundaries may only occur by special act.

Fiscal or Economic Impact:

The Economic Impact Statement for the bill states the bill will increase the Authority's revenues by \$1,271,000 in the second full fiscal year after the bill takes effect due to the increase in users serviced by the Authority. The Authority also projects an additional 433 units of development to be constructed over a five-year time frame, which would result in a \$4,586,800 charge for constructing infrastructure and add an estimated \$279,000 in annual revenue.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

ANALYSIS

EFFECT OF THE BILL:

The bill revises the boundaries of the [Tohopekaliga Water Authority](#) (Authority), an independent [special district](#) in Osceola County that provides water, wastewater, and reclaimed water services, to include portions of Orange, Osceola, and Polk Counties that receive services from the Authority subject to the terms of interlocal agreements in effect as of July 1, 2024. The bill also expands the boundaries of the Authority to include additional portions of Polk County, subject to approval by the Polk County Board of County Commissioners. (Section [1](#))

The bill provides that any future changes to the Authority's boundaries may only occur by special act. (Section [1](#))

Subject to the Governor's veto powers, the effective date of this bill is upon becoming a law. (Section [2](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement for the bill states the bill will increase the Authority's revenues by \$1,271,000 in the second full fiscal year after the bill takes effect due to the increase in users serviced by the Authority. The Authority also projects an additional 433 units of development to be constructed over a five-year time frame, which would result in a \$4,586,800 charge for constructing infrastructure and add an estimated \$279,000 in annual revenue.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Special Districts](#)

STORAGE NAME: h4057z.IAS

DATE: 5/8/2025

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary.¹ Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet.² A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district’s charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.³ Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law.⁴

Special districts may be classified as dependent or independent based on their relationship with local general-purpose governments. A special district is classified as “dependent” if the governing body of a single county or municipality:

- Serves as governing body of the district;
- Appoints the governing body of the district;
- May remove members of the district’s governing body at-will during their unexpired terms; or
- Approves or can veto the budget of the district.⁵

A district is classified as “independent” if it does not meet any of the above criteria or is located in more than one county, unless the district lies entirely within the boundaries of single municipality.⁶

Special districts are governed generally by the Uniform Special District Accountability Act (USDAA).⁷ The USDAA centralizes provisions governing special districts and applies to the formation,⁸ governance,⁹ administration,¹⁰ supervision,¹¹ merger,¹² and dissolution¹³ of special districts, unless otherwise expressly provided in law.¹⁴ The USDAA requires notice and publication of tentative budgets and final budgets.¹⁵ Certain budget amendments are allowed up to 60 days following the end of the fiscal year.¹⁶

Special districts do not possess “home rule” powers and may impose only those taxes, assessments, or fees authorized by special or general law. The special act creating an independent special district may provide for funding from a variety of sources while prohibiting others. For example, ad valorem tax authority is not mandatory for a special district.¹⁷

Notwithstanding any special law or general law of local application to the contrary, the boundaries of an independent special district may only be changed by general law or special act.¹⁸

¹ See *Halifax Hospital Medical Center v. State of Fla., et al.*, 278 So. 3d 545, 547 (Fla. 2019).

² See ss. [189.02\(1\)](#), [189.031\(3\)](#), and [190.005\(1\)](#), F.S. See generally [s. 189.012\(6\)](#), F.S.

³ Intergovernmental Affairs Subcommittee, *Local Government Formation Manual*, p. 56 (last visited Apr. 2, 2025).

⁴ The method of financing a district must be stated in its charter. Ss. [189.02\(4\)\(g\)](#) and [189.031\(3\)](#), F.S. Independent special districts may be authorized to impose ad valorem taxes as well as non-ad valorem special assessments in the special acts comprising their charters. See, e.g., [ch. 2023-335, s. 1\(6\), Laws of Fla.](#) (East River Ranch Stewardship District). See also, e.g., ss. [190.021](#) (community development districts), [191.009](#) (independent fire control districts), [197.3631](#) (non-ad valorem assessments), [298.305](#) (water control districts), and [388.221](#), F.S. (mosquito control), See also [ch. 2004-397, s. 3\(27\), Laws of Fla.](#) (South Broward Hospital District).

⁵ S. [189.012\(2\)](#), F.S.

⁶ S. [189.012\(3\)](#), F.S.

⁷ S. [189.01](#), F.S., but see ch. 190, F.S. (community development districts), ch. 191, F.S. (independent special fire control districts), ch. 298, F.S. (water control districts), ch. 388, F.S. (mosquito control districts), and ch. 582, F.S. (soil and water conservation districts).

⁸ See ss. [189.02](#) (creation of dependent special districts) and [189.031](#), F.S. (creation of independent special districts).

⁹ See [s. 189.0311](#), F.S. (charter requirements for independent special districts).

¹⁰ See [s. 189.019](#), F.S. (requiring codification of charters incorporating all special acts for the district).

¹¹ See [s. 189.0651](#), F.S. (oversight for special districts created by special act of the Legislature).

¹² Ss. [189.071](#) and [189.074](#), F.S.

¹³ Ss. [189.071](#) and [189.072](#), F.S.

¹⁴ See, e.g., [s. 190.004](#), F.S. (Ch. 190, F.S. as “sole authorization” for creation of community development districts).

¹⁵ S. [189.016\(4\)](#), F.S.

¹⁶ S. [189.016\(6\)](#), F.S.

¹⁷ See, e.g., [ch. 2006-354, Laws of Fla.](#) (Argyle Fire District may impose special assessments, but has no ad valorem tax authority).

¹⁸ S. [189.0313](#), F.S. This limitation does not apply to community development districts established pursuant to ch. 190, F.S.

[Tohopekaliga Water Authority](#)

The Tohopekaliga Water Authority (Authority) is an independent special district created in 2003 to provide water, wastewater, and reclaimed water services in unincorporated Osceola County.¹⁹ The Authority is the largest provider of those services in Osceola County, serving over 160,000 consumers in St. Cloud, Kissimmee, Poinciana, and unincorporated Orange, Osceola, and Polk Counties.²⁰ The Authority operates 14 water treatment plants and 10 water reclamation facilities.²¹

The Authority is governed by a board of supervisors (Board).²² The Board consists of two members appointed by the Osceola County Board of County Commissioners, two members appointed by the Kissimmee City Commission, one member appointed by the Polk County Board of County Commissioners, and additional members appointed by general-purpose local governments that have adopted a resolution authorizing the Authority to provide services and facilities within their boundaries.²³ The Authority currently has a seven-member Board.²⁴

The Authority is funded by rates, fees, and other charges for its services.²⁵ The Authority's budget for fiscal year 2025 estimates it will receive \$237 million in revenues.²⁶

The Authority's charter provides boundaries for the district, but allows the Authority to adjust its boundaries to reflect any additional areas in which the district provides services, subject to the approval of the affected general-purpose local government.²⁷

Local Bill Forms

The Florida Constitution prohibits the passage of any special act unless a notice of intention to seek enactment of the bill has been published as provided by general law or the act is conditioned to take effect only upon approval by referendum vote of the electors in the area affected.²⁸ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website²⁹ at least 30 days prior to the introduction of the local bill in the House or Senate.³⁰ The bill was noticed in the [Orlando Sentinel, Osceola News-Gazette, and the Ledger-News Chief on January 15, 16, and 17, 2025, respectively.](#)

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement Form be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.³¹ Under the policy, a committee or subcommittee may not consider a local bill unless these forms have been filed. The following forms have been submitted for the bill:

- [Local Bill Certification Form](#)
- [Economic Impact Statement Form](#)

¹⁹ [Ch. 2003-368, s. 2\(1\), Laws of Fla.](#)

²⁰ Toho Water Authority, [Our Service Area](#) (last visited Apr. 7, 2025).

²¹ Toho Water Authority, [Toho Water Authority FY2025 Budget](#), p. 22 (last visited Apr. 7, 2025).

²² [Ch. 2003-368, s. 6, Laws of Fla.](#), as amended by chs. [2007-287](#), [2013-266](#), and [2018-186](#), Laws of Fla.

²³ *Id.*

²⁴ Toho Water Authority, [Board of Supervisors](#) (last visited Apr. 7, 2025).

²⁵ [Ch. 2003-368, s. 10\(1\)\(e\), Laws of Fla.](#)

²⁶ Toho Water Authority, [Toho Water Authority FY2025 Budget](#), p. 33 (last visited Apr. 7, 2025).

²⁷ [Ch. 2003-368, s. 4\(2\), Laws of Fla.](#)

²⁸ [Art. III, s. 10, Fla. Const.](#)

²⁹ [S. 50.0311\(2\), F.S.](#)

³⁰ [S. 11.02, F.S.](#) If there is no newspaper circulated throughout or published in the county and no publicly accessible website has been designated, notice must be posted for at least 30 days in at least three public places in the county, one of which must be at the courthouse.

³¹ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Apr. 2, 2025).

