

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.

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| BILL #: HB 4067 TITLE: Plantation Acres Improvement District, Broward County SPONSOR(S): Gottlieb | COMPANION BILL: None LINKED BILLS: None RELATED BILLS: None |
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FINAL HOUSE FLOOR ACTION: 116 Y's 0 N's **GOVERNOR'S ACTION:** Pending

SUMMARY

Effect of the Bill:

The bill transitions the Plantation Acres Improvement District (District) from an independent special district to a dependent district of the City of Plantation (City). The bill repeals the special acts creating and amending the District's charter and makes those provisions ordinances of the City. Beginning October 1, 2026, the bill requires the District to take further actions only as necessary to wind down its affairs and take steps necessary for the orderly transfer of its assets and liabilities to the City.

The bill is subject to approval by the qualified electors of the district voting in a referendum to be held on or before October 1, 2026.

Fiscal or Economic Impact:

According to the bill's Economic Impact Statement, the increased revenues and increased costs net to zero economic impact. However, the bill may have an indeterminate negative fiscal impact on the District for the cost of the special election required by the bill.

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ANALYSIS

EFFECT OF THE BILL:

The bill transitions the [Plantation Acres Improvement District](#) (District) from an independent [special district](#) to a dependent district of the [City of Plantation](#) (City). The bill specifies the jurisdictional boundaries of the district and includes the following provisions:

- The District's special acts creating and amending the District's charter are repealed and their provisions will become ordinances of the City.¹
- The District's assets, liabilities, financial allocations, and written contracts will remain in effect as a dependent district of the City.
- The terms of office of the current members of the District's board of supervisors will continue until the City council and the mayor of the City assume the offices of the board of supervisors of the District.
- The District's current resolutions and policies will remain in effect until amended, revised, or repealed by the City.
- The City will adopt by ordinance any additional provisions necessary for the transition and the operation of the District. (Section [1](#))

The bill requires the District, starting October 1, 2026, to only take further actions as necessary to wind down its affairs; not incur any further debt, obligations, or liabilities; and take all steps needed for the orderly transfer of its assets and liabilities to the City. (Section [2](#))

The bill provides that the transition to a dependent special district is subject to approval by the electors of the District voting in a referendum to be held on or before October 1, 2026. The referendum election must be held as a

¹ See Chs. 67-924, 82-274, 86-355, [99-426](#), [2002-367](#), and [2009-251](#), Laws of Fla.

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stand-alone special election that does not take place during any other countywide or statewide election and the District must bear the cost of the special election. The bill provides ballot language for the referendum and requires the referendum to be held in accordance with the Florida Election Code. (Section [3](#))

The bill requires that the provisions of the bill be construed in order to effectively carry out the purposes of the bill. (Section [4](#))

In the event of a conflict between this bill and any other act, the provisions of the bill will control the conflict. (Section [5](#))

Subject to the Governor’s veto powers, the effective date of this bill is upon becoming a law, except that the transition only takes effect upon its approval by a majority vote of the qualified electors of the District voting in a referendum. (Section [6](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

According to the bill’s Economic Impact Statement (EIS), the increased revenues and increased costs net to zero economic impact. However, the bill may have an indeterminate negative fiscal impact on the District for the cost of the special election required by the bill. According to the EIS, the City’s intention is to operate the newly created dependent district using the existing District’s same non-ad valorem tax rate for the first two fiscal years. City staff reported in the EIS that the transition to a dependent district will reduce duplication of services, resulting in opportunities for savings and increased levels of service.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Special Districts](#)

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary.² Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet.³ 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.⁴ Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law.⁵

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

² See *Halifax Hospital Medical Center v. State of Fla., et al.*, 278 So. 3d 545, 547 (Fla. 2019).

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

⁴ Intergovernmental Affairs Subcommittee, *Local Government Formation Manual*, p. 56 (last visited Feb. 5, 2026).

⁵ 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).

- Approves or can veto the budget of the district.⁶

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.⁷

Special districts are governed generally by the Uniform Special District Accountability Act (USDAA).⁸ The USDAA centralizes provisions governing special districts and applies to the formation,⁹ governance,¹⁰ administration,¹¹ supervision,¹² merger,¹³ and dissolution¹⁴ of special districts, unless otherwise expressly provided in law.¹⁵ The USDAA requires notice and publication of tentative budgets and final budgets.¹⁶ Certain budget amendments are allowed up to 60 days following the end of the fiscal year.¹⁷

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.¹⁸

[City of Plantation](#)

The City of Plantation (City) is located in Broward County and was incorporated in 1953.¹⁹ The population in 2024 was estimated to be 100,694, a 9.7 percent increase from 2020.²⁰ The total land area of the City is 21.75 square miles. The City council consists of five council members who are elected at-large to serve four-year terms.²¹ The City council is responsible for adopting an annual budget that funds City services, programs, and projects.

[Plantation Acres Improvement District](#)

The Plantation Acres Improvement District (District) was created in 1963 as the Dixie Drainage District to provide the planning and basic facilities for the drainage of the raw acreage and development that was expected to follow.²² In 1982, the District was formed to replace the Dixie Drainage District.²³ The change from a drainage district to an improvement district expanded the District’s authority, powers, and duties to respond to the complexity and rapid rate of development in the District. The District lies primarily within the City and covers approximately 2,048 acres of property.²⁴ Most of the area is comprised of one acre or larger single-family homes, but it also includes multi-family developments, schools, churches, parks, and commercial developments.

⁶ [S. 189.012\(2\), F.S.](#)

⁷ [S. 189.012\(3\), F.S.](#)

⁸ [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).

⁹ See ss. [189.02](#) (creation of dependent special districts) and [189.031, F.S.](#) (creation of independent special districts).

¹⁰ See [s. 189.0311, F.S.](#) (charter requirements for independent special districts).

¹¹ See [s. 189.019, F.S.](#) (requiring codification of charters incorporating all special acts for the district).

¹² See [s. 189.0651, F.S.](#) (oversight for special districts created by special act of the Legislature).

¹³ Ss. [189.071](#) and [189.074, F.S.](#)

¹⁴ Ss. [189.071](#) and [189.072, F.S.](#)

¹⁵ See, e.g., [s. 190.004, F.S.](#) (Ch. 190, F.S. as “sole authorization” for creation of community development districts).

¹⁶ [S. 189.016\(4\), F.S.](#)

¹⁷ [S. 189.016\(6\), F.S.](#)

¹⁸ See, e.g., [ch. 2006-354, Laws of Fla.](#) (Argyle Fire District may impose special assessments, but has no ad valorem tax authority).

¹⁹ City of Plantation, [About Plantation](#) (last visited Feb. 5, 2026).

²⁰ United States Census Bureau, [Plantation, Florida](#) (last visited Feb. 5, 2026).

²¹ City of Plantation, [City Council](#) (last visited Feb. 5, 2026).

²² Plantation Acres Improvement District, [History](#) (last visited Feb. 5, 2026).

²³ Ch. 82-274, Laws of Fla.

²⁴ Plantation Acres Improvement District, [About the District](#) (last visited Feb. 5, 2026).

The District is governed by a five-member Board of Commissioners responsible for assessing taxes and special assessments, approving budgets, controlling facilities and properties, controlling funds, hiring personnel, and financing improvements.²⁵ The District has the authority to assess non-ad valorem taxes and assessments for the financing and maintenance of improvements. The District's total revenues for the 2023-24 Fiscal Year were \$2,718,044.

On September 25, 2025, the District's Board of Commissioners reaffirmed its February 2025 vote to place a self-dissolution referendum before the District's qualified electors.²⁶ The Board released a public announcement stating that it was up to the District's residents to determine the future of the District.

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.²⁷ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website²⁸ at least 30 days prior to the introduction of the local bill in the House or Senate.²⁹ The bill will take effect only upon its approval in a referendum held on or before October 1, 2026.

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.³⁰ 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](#)

²⁵ Plantation Acres Improvement District, [Financial Statements for the Year Ended September 30, 2024](#) (last visited Feb. 5, 2026).

²⁶ Plantation Acres Improvement District, [P.A.I.D. Public Announcement](#) (last visited Feb. 5, 2026).

²⁷ [Art. III, s. 10, Fla. Const.](#)

²⁸ [S. 50.0311\(2\), F.S.](#)

²⁹ [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.

³⁰ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Feb. 5, 2026).