

FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

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BILL #: [CS/HB 4069](#)

TITLE: Central Broward Water Control District, Broward County

SPONSOR(S): Gottlieb

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Intergovernmental Affairs](#)

16 Y, 0 N, As CS



[Ways & Means](#)



[State Affairs](#)

SUMMARY

Effect of the Bill:

The bill revises the method by which the Central Broward Water Control District (District) calculates ad valorem tax levies to include the value of both land and improvements in the district. The bill also reduces the maximum rate of ad valorem tax that may be levied by the District from five mills to one mill.

Fiscal or Economic Impact:

The Economic Impact Statement submitted for the bill states both the District and the Broward County Property Appraiser will see a positive fiscal impact from the reduction in administrative time due to no longer having to use a calculation method that differs from other taxing entities.

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ANALYSIS

EFFECT OF THE BILL:

The bill revises the method by which the [Central Broward Water Control District \(District\)](#), an independent [special district](#) providing [water control](#) services, calculates ad valorem tax levies. The bill authorizes the District to levy [ad valorem](#) taxes on the value of both land and improvements within the District. The bill also clarifies that ad valorem taxes levied by the District are levied on the taxable value of the property, not the assessed value. (Section [1](#))

The bill reduces the maximum rate of ad valorem tax that may be levied by the District from five mills to one mill. (Section [1](#))

The bill provides an effective date of January 1, 2027. (Section [2](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement submitted for the bill states both the District and the Broward County Property Appraiser will see a positive fiscal impact from the reduction in administrative time due to no longer having to use a calculation method that differs from other taxing entities.

STORAGE NAME: h4069a.IAS

DATE: 2/13/2026

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.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

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

² See [ss. 189.02](#), [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 Feb. 9, 2026).

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. 6\(1\)](#), *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), and [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.

funding from a variety of sources while prohibiting others. For example, ad valorem tax authority is not mandatory for a special district.¹⁷

[Water Control Districts](#)

Chapter 298, F.S., governs the creation and operation of water control districts (WCD). A WCD has authority and responsibility to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan adopted by that district.¹⁸ A WCD may build and construct any other works and improvements deemed necessary to preserve and maintain the works in or out of said district. A WCD also may acquire, construct, operate, maintain, use, purchase, sell, lease, convey, or transfer real or personal property, including pumping stations, pumping machinery, motive equipment, electric lines, and all appurtenant or auxiliary machines, devices, or equipment.¹⁹

Most WCDs are governed by a three-member board composed of landowners within the district who are also residents of the county where the district is located.²⁰ A landowner meeting to elect the initial board must be noticed within 20 days after the effective date of the special act creating the district. The notice must be published at least once a week for two consecutive weeks in a newspaper of general circulation in each county in which the district is located and the last publication must be no less than 10 and no more than 15 days before the date of the meeting.

Landowners vote for the governing board of the district on a one-acre/one-vote basis, with the three persons receiving the highest number of votes elected in the initial election.²¹ Landowners may vote in person or by a signed proxy that complies with the requirements for proxy voting in a Florida corporation.²² The landowners at the initial election determine the length of the term of office for the initial board, selecting one member to serve a one-, two-, or three-year term, respectively. All subsequently elected members serve a three-year term, with one member of the board elected by the landowners each year.²³

WCDs are generally financed by special assessments.²⁴ The assessment represents the parcel's pro-rata share of the cost of executing the water control plan, as well as the costs of administering and maintaining the district.²⁵ WCDs are also authorized to levy a "maintenance tax" which is assessed based on the net benefits provided to the property by the improvements constructed by the district.²⁶

[Ad Valorem Taxation](#)

The ad valorem tax or "property tax" is an annual tax levied by counties, municipalities, school districts, and some special districts. The Florida Constitution reserves to local governments the authority to levy ad valorem taxes on real and tangible personal property.²⁷ Ad valorem taxes are levied annually by local governments based on the value of real and tangible personal property as of January 1 of each year.²⁸

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. 298.22, F.S.](#)

¹⁹ [S. 298.22\(3\), F.S.](#)

²⁰ [S. 298.11, F.S.](#)

²¹ [S. 298.11\(2\), F.S.](#) Landowners who own less than one acre receive one vote, while landowners who own more than one acre are entitled to additional votes for any fraction of an acre greater than one-half owned in addition to votes equal to the number of whole acres owned.

²² [S. 607.0722, F.S.](#)

²³ [S. 298.12\(1\), F.S.](#)

²⁴ [Ss. 298.36\(1\) and 298.54, F.S.](#)

²⁵ See Pal Mar Water Control District, [WCD FAQ's](#) (last visited Feb. 9, 2026).

²⁶ [S. 298.54, F.S.](#)

²⁷ [Art. VII, ss. 1\(a\) and 9\(a\), Fla. Const.](#)

²⁸ Section [192.001\(12\), F.S.](#), defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. Section [192.001\(11\)\(d\), F.S.](#), defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in

The Florida Constitution requires all property be assessed at just value for ad valorem tax purposes,²⁹ and provides for specified assessment limitations, property classifications, and exemptions.³⁰ This valuation is normally based on the combined value of the land and any improvements thereon.³¹ After the property appraiser considers any assessment limitation or use classification affecting the just value of a parcel of real property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.³²

Unless expressly exempted from taxation, all real and personal property and leasehold interests in the state are subject to taxation.³³ The Florida Constitution limits the Legislature's authority to grant an exemption or assessment limitation from taxes,³⁴ and any modifications to existing ad valorem tax exemptions or limitations must be consistent with the constitutional provision authorizing the exemption or limitation.³⁵

Central Broward Water Control District

The Central Broward Water Control District (District) is an independent special district in Broward County created in 1961 as the successor to the Napoleon B. Broward Drainage District.³⁶ The District is a WCD providing secondary water management and storm water drainage in a 45 square mile area of southwest Broward County.³⁷ The District contains approximately 106 miles of canals and contains portions of six municipalities.

The District's charter authorizes the District to levy an ad valorem tax of up to five mills on all land within the district, but specifically excludes the value of any improvements on the land.³⁸ In the 2025-26 fiscal year, the District levied an ad valorem tax of 0.89 mills, generating approximal \$3.3 million in revenue.³⁹

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.⁴⁰ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website⁴¹ at least 30 days prior to the introduction of the local bill in the House or Senate.⁴² The bill was noticed in [The Sun-Sentinel on November 16, 2025](#).

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

[Art. VII, s. 1\(b\) of the Florida Constitution](#) and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

²⁹ [Art. VII, s. 4, Fla. Const.](#)

³⁰ [Art. VII, ss. 3, 4, and 6, Fla. Const.](#)

³¹ See Leon County Property Appraiser, [Property Details for Parcel ID 2136251531450](#) (last visited Feb. 9, 2026) (showing the just value of the Florida Capitol is \$130,393,937, consisting of \$31,014,119 of land value and \$99,379,818 of improvements).

³² [S. 196.031, F.S.](#)

³³ [S. 196.001, F.S.](#); see also *Sebring Airport Authority v. McIntyre*, 642 So. 2d 1072, 1073 (Fla. 1994), noting exemptions are strictly construed against the party claiming them.

³⁴ *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978).

³⁵ *Sebring Airport Auth. v. McIntyre*, 783 So. 2d 238, 248 (Fla. 2001); *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978); *Am Fi Inv. Corp v. Kinney*, 360 So. 2d 415 (Fla. 1978); see also *Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

³⁶ Ch. 98-501, s. 2(1), Laws of Fla.

³⁷ Central Broward Water Control District, [Welcome](#) (last visited Feb. 9, 2026).

³⁸ Ch. 98-501, s. 2(12), Laws of Fla.

³⁹ Central Broward Water Control District, [Fiscal Year 2026 Final Budget](#) (last visited Feb. 9, 2026).

⁴⁰ [Art. III, s. 10, Fla. Const.](#)

⁴¹ [S. 50.0311\(2\), F.S.](#)

⁴² [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.

possible.⁴³ 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](#)

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Intergovernmental Affairs Subcommittee	16 Y, 0 N, As CS	2/12/2026	Darden	Darden
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> • Reduced the maximum rate of ad valorem taxation that may be levied by the District from five mills to one mill. • Moved the effective date to January 1, 2027. 			
Ways & Means Committee				
State Affairs Committee				

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.

⁴³ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Feb. 9, 2026).