

# FLORIDA HOUSE OF REPRESENTATIVES

## BILL ANALYSIS

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

**BILL #:** [CS/HB 4079](#)

**TITLE:** Marion County

**SPONSOR(S):** Grow

**COMPANION BILL:** None

**LINKED BILLS:** None

**RELATED BILLS:** None

### Committee References

[Intergovernmental Affairs](#)

11 Y, 0 N, As CS



[Ways & Means](#)

18 Y, 0 N



[State Affairs](#)

## SUMMARY

### Effect of the Bill:

The bill creates the Uplands Stewardship District (District), an independent special district in Marion County, to install, operate, and maintain community infrastructure, and provides a charter for the District.

### Fiscal or Economic Impact:

The Economic Impact Statement submitted with the bill projects the District will levy \$100,000 in special assessments in each of the first two fiscal years after creation.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

## ANALYSIS

### EFFECT OF THE BILL:

The bill creates the Uplands Stewardship District (District), an independent [special district](#) in Marion County, and provides a charter for the District. The District's purpose is to install, operate, and maintain community infrastructure in Marion County.

### Short Title

The bill provides that the act may be cited as the "Uplands Stewardship District Act." (Section [1](#))

### Legislative Findings, Legislative Intent and Policy

The bill provides legislative findings and intent, providing that the District will facilitate a comprehensive community development approach that integrates regional transportation, land use, and urban design elements to provide for a mix of housing, employment, and economic development opportunities. (Section [2](#))

The bill states that a [community development district](#) (CDD) would not serve the public interest due to the size of the proposed District, that the creation of multiple CDDs would result in inefficient and duplicative layers of local special-purpose government, and a separate independent special district is better able to integrate the management of state resources and allow for coordinated stewardship of natural resources. (Section [2](#))

The bill states that the District does not have the power to engage in comprehensive planning, zoning, or development permitting and that the creation of the District is not inconsistent with the Marion County Comprehensive Plan and that no debt or obligation of the District is a burden on Marion County. (Section [2](#))

### Charter Requirements, Creation, Establishment, Jurisdiction, and Charter

The bill provides a list of sections of the bill that fulfill the requirements for the creation of a special district. (Section [3](#))

**STORAGE NAME:** h4079c.WMC

**DATE:** 2/2/2026

The bill states the District is a “public body corporate and politic” and an independent special district. The bill provides that any additional power granted to a CDD under ch. 190, F.S., after January 1, 2026, also constitutes a power of the District to the extent such changes are not inconsistent with the provisions of the bill. The bill provides that the District may exercise its power within the boundaries of the District, or extraterritorially within Marion County with the consent of the County, as evidenced by an interlocal agreement, development order, or other land development regulation. (Section [3](#))

### **District Boundaries**

The bill provides the legal description of the boundaries of the District, describing an area of approximately 5,161 acres. (Section [4](#))

### **Membership, Powers, and Duties of the Board of Supervisors**

The bill provides for a five-member board (Board), with each member serving a four-year term. Members of the Board must be Florida residents and United States citizens. (Section [5](#))

A meeting of the landowners of the District must be held within 90 days after the effective date of the act. Notice of the meeting must be provided once a week for two consecutive weeks in a newspaper of general circulation in the area of the District. The landowners present at the meeting must elect a chair from among attendees to conduct the meeting. The chair may nominate candidates and make motions if that person is a landowner or holds the proxy of a landowner. The landowners present constitute a quorum, even if they represent less than 50 percent of the total acreage of the District, and such landowners may elect members of the governing board. The three candidates for the Board receiving the first, second, and third highest number of votes are elected to terms expiring November 26, 2030, while the two candidates receiving the fourth and fifth highest number of votes are elected to terms expiring November 28, 2028. (Section [5](#))

Each landowner is entitled to one vote for each acre owned. Any fractional acre is treated as one acre for the purposes of the landowner vote. Landowners who are unable to attend may cast their votes by proxy. Subsequent landowners’ elections must be announced at a public meeting at least 90 days before the landowners meeting and noticed in the same manner as the initial landowners meeting. Subsequent elections to the Board occur on the first Tuesday after the first Monday of November every two years. (Section [5](#))

The bill provides for a transition of the Board from being elected by landowners to the qualified electors residing in the District on the following schedule:

Number of Qualified Electors	Number of Board Members Elected by Landowners	Number of Board Members Elected by Qualified Electors
0-9,999	5	0
10,000-15,999	4	1
16,000-20,999	3	2
21,000-22,999	2	3
23,000-24,999	1	4
25,000 or more	0	5

The transition to a Board seat elected by the qualified electors of the District does not require an election to occur prior to the expiration of the existing Board member’s term. (Section [5](#))

On or before June 1 of each election year, the Board must determine the number of qualified electors in the District as of April 15 of that year. The Board must consult the records of the Marion County Supervisor of Elections and the Property Appraiser or Tax Collector when making this determination. (Section [5](#))

Members of the Board elected by qualified electors are elected at-large in non-partisan elections and must be qualified electors of the District. (Section [5](#))

The bill provides that the Governor may remove a Board member for malfeasance, misfeasance, dishonesty, incompetency, or failure to perform the duties imposed upon him or her by the act. In the event of a vacancy, the remaining members of the Board may appoint someone to serve the remainder of the unexpired term, unless the vacancy was created by the Governor removing the Board member, in which case the Governor makes an appointment to fill the vacancy. (Section [5](#))

The Board is required to elect a chair and a secretary, as well as other officers the Board deems necessary. The secretary does not have to be a member of the Board. (Section [5](#))

The Board must keep a record of its proceedings containing all meeting minutes, resolutions, bonds, and any corporate acts. The record book and other District records must be open to inspection by the public as required by ch. 119, F.S. (Section [5](#))

Board members may receive compensation up to the amount authorized for the supervisors of a CDD and are entitled to travel and per diem expenses as provided in [s. 112.061, F.S.](#) In addition, Board members must meet ethics and conflict of interest provisions under general law for local public officials. (Section [5](#))

The bill prohibits the District from levying ad valorem taxes until all members of the Board are elected by and are qualified electors of the District. (Section [5](#))

## **General Duties of the Board**

### District Manager and Treasurer

The Board is required to employ a district manager to oversee any improvements or facilities constructed by the District. The bill specifies it is considered a conflict of interest under ch. 112, F.S., for a board member, the district manager, or another employee of the District to be a stockholder, officer, or employee of a landowner or an entity affiliated with a landowner. The district manager is permitted to hire additional employees as necessary and authorized by the Board. (Section [6](#))

The Board is also required to hire a treasurer, who must be a resident of the state. The treasurer manages the finances of the District and may be granted other powers as the Board finds appropriate. The Board sets the compensation of the treasurer and may require the treasurer to post a surety bond. The bill requires the financial records of the Board be audited by an independent certified public accountant in accordance with general law requirements. The Board, in conjunction with the treasurer, must select a qualified public depository for the funds of the District. (Section [6](#))

### Budget and Reporting

The district manager is required to prepare a proposed budget on or before July 15 of each year for consideration by the Board. The budget must contain all expenditures of the District and estimates of projected revenues. The Board may make amendments to the proposed budget before approval. The Board is required to provide adequate notice of the budget hearing. The Board must adopt a final budget before October 1, the beginning of its fiscal year, and the Board must submit a copy of its budget to the Marion County Board of County Commissioners for informational purposes at least 60 days prior to its adoption. (Section [6](#))

The District must provide full disclosure of its public financing and maintenance of improvements to real property to all existing and prospective residents of the District. The District must provide each developer of a residential development within the District with sufficient copies of the information to provide to each prospective purchaser. The District must also file the disclosure documents in the property records of the county. (Section [6](#))

### General Powers

The bill grants the District the following general powers to:

- Conduct business on behalf of the District, including suing or being sued, adopting a seal, and acquiring and disposing of property;
- Apply for Florida Retirement System coverage for its employees;
- Contract for professional services;
- Conduct financial transactions for District purposes;
- Adopt and enforce rules;
- Maintain an office;
- Hold, control, purchase, or dispose of public easements;
- Lease as lessor or lessee any type of project the District is authorized to undertake;
- Borrow money and issue bonds as authorized in the act and to levy taxes and assessments;
- Charge user fees as necessary to conduct District activities;
- Exercise eminent domain within the boundaries of the District, or outside of the boundaries of the District if the exercise is approved by the general-purpose local government;
- Cooperate with other government entities;
- Assess and impose ad valorem taxes, if the levy of ad valorem taxes has been approved by the electors of the district voting a referendum held at a general election;
- Levy and impose maintenance taxes, if authorized by general law;
- Levy and impose special assessments;
- Exercise special powers; and
- Exercise powers necessary and proper for fulfilling the special and limited purpose of the District as authorized by this act. (Section [6](#))

### Special Powers

The bill grants the District special powers to implement its lawful and special purpose and to provide the following systems and infrastructure for those special and limited purposes:

- Water management and control, including irrigation systems and facilities, for the lands within the District and to connect some or any of such facilities with roads and bridges;
- Water supply, sewer, wastewater, and reclaimed water management, reclamation, and reuse;
- Bridges, culverts, wildlife corridors, or road crossings that may be needed across any drain, ditch, canal, floodway, holding basin, or other body of water;
- District roads equal to or exceeding specifications of the county in which the roads are located, and street lighting;
- Buses, trolleys, rail access, mass transit facilities, transit shelters, ridesharing facilities and services, parking improvements, and related signage;
- Investigation and remediation costs associated with the cleanup of actual or perceived environmental contamination within the District;
- Observation, mitigation, wetland creation, and wildlife habitat areas;
- Parks and facilities for indoor and outdoor recreational, cultural, and educational uses;
- New recreational trails that are interconnected with existing trails located within the Marjorie Harris Carr Cross Florida Greenway;
- School buildings and related structures, which may be leased, sold, or donated to the school district;
- Security, including contracting with the appropriate local general-purpose government agencies for an increased level of services;
- Control and elimination of mosquitoes and other arthropods of public health importance;
- Enter into impact fee, mobility fee, or other similar credit agreements with Marion County, other governmental bodies, or a landowner developer and to see or assign such credits on terms the District deems appropriate;
- Buildings and structures for District offices, maintenance facilities, meeting facilities, town centers, stadiums, recreational facilities, or other authorized projects;

- Governmental departments of the Board, which must be established and created at noticed meetings;
- Sustainable or green infrastructure improvements, facilities, and services;
- Any facilities or improvements that may otherwise be provided by a county or municipality, including, but not limited to, libraries, annexes, substations, and other buildings to house public officials, staff, and employees;
- Waste collection and disposal;
- Construction and operation of communications systems and related infrastructure;
- Health care facilities, including the ability to enter public-private partnerships and agreements as necessary to accomplish this task; and
- Any other project within or without the boundaries of the District when the project is subject to an agreement between the District and the Marion County Board of County Commissioners or with any other applicable public or private entity, and is not inconsistent with effective local comprehensive plans or the general or special powers contained in the bill. (Section [6](#))

The bill also grants the District the power to enter into interlocal agreements with any public or private entity for the provision of an institution or institutions of higher education and to enter public-private partnerships and agreements as may be necessary to effectuate the purposes of the act. (Section [6](#))

#### Financing and Bonds

The bill authorizes the Board to issue bond anticipation notes that will bear interest not to exceed the maximum rate allowed by law and that will mature no later than five years from issuance. The Board may also obtain loans and issue negotiable notes, warrants, or other evidence of debt, payable at such times and bearing such interest as the Board determines, but not to exceed the maximum rate allowed by general law and to be sold or discounted at such price or prices not less than 95 percent of par value. Bonds may be sold in blocks or installment at different times, at public or private sale after advertisement, at not less than 90 percent of the par value, together with accrued interest. The Board also has the authority to issue refunding bonds, revenue bonds, and general obligation bonds. (Section [6](#))

The bill authorizes the Board to levy ad valorem taxes on all taxable property in the District, but only after the Board is elected by and consists of qualified electors of the District and the levy has been approved at a referendum as required by Art. VII, s. 9 of the Florida Constitution. This referendum must occur at a general election and the levy may not exceed 3 mills. (Section [6](#))

The Board annually must determine, order, and levy the annual installment of the total benefit special assessments for bonds issued and related expenses to finance assessable improvements. These assessments are collected annually in the same manner as county taxes. The Board may determine a formula for the determination of an amount, which when paid by a taxpayer with respect to any tax parcel, constitutes a prepayment of all future annual installments of the benefit special assessment. (Section [6](#))

The Board is authorized to levy a non-ad valorem maintenance tax, if such tax is ever authorized by general law, to maintain and preserve physical facilities and services in the District and to defray current expenses. Upon the completion of the facilities and services, the District would be able to levy annually a non-ad valorem and non-millage tax upon each tract or parcel of land within the District, based on the net assessment of benefits accruing from the original construction of the improvements. This tax would be paid and enforceable in the same manner as county ad valorem taxes. (Section [6](#))

The Board may levy a maintenance special assessment to preserve the facilities and projects of the District. The amount of the assessment is determined by the Board upon a report of the District's engineer and assessed by the Board upon the land within the District benefited by the maintenance, or apportioned between the benefited lands in proportion to the benefits received by each tract of land. The assessment is a lien on the assessed property until paid and enforceable in the same manner as county taxes. (Section [6](#))

The District may establish and collect rates, fees, rentals, or other charges, referred to as “revenues,” for the system and facilities furnished by the District such as recreational facilities; water management and control facilities; and water, sewer, and reuse systems. The District must hold a public hearing concerning the proposed rates, fees, rentals, or other charges, which may not apply to District leases, prior to adoption under the administrative rulemaking authority of the District. (Section [6](#))

Any rates, fees, rentals, charges, or delinquent penalties not paid within 60 days, will be in default and the unpaid balance together with reasonable attorney fees and costs may be recovered by the District in a civil action. In the event fees, rentals, or other charges for water and sewer, or either of them, are not paid when due, the District may, under rules and regulations of the Board, discontinue and shut off both water and sewer services until such fees, rentals, or other charges, including interest, penalties, and charges for the shutting off and restoration of service are fully paid. (Section [6](#))

#### Enforcement of Taxes and Assessments

The collection and enforcement of all taxes levied by the District operates in the same manner as county taxes and the provisions of general law relating to the sale of lands for unpaid and delinquent county taxes pertain to the collection of such taxes. Benefit special assessments, maintenance special assessments, and special assessments are non-ad valorem assessments. (Section [6](#))

Any property of a governmental entity subject to a ground lease as described in [s. 190.003\(13\), F.S.](#), is not subject to lien or encumbrance on the underlying fee interest for a levy of ad valorem taxes or non-ad valorem assessments under this bill. (Section [6](#))

#### Competitive Bidding and Public Notice Regarding District Purchases

Any contract for goods, supplies, or materials that exceeds \$195,000<sup>1</sup> is subject to competitive bidding through a notice of bids published once in a newspaper of general circulation in Marion County. In addition, if the Board seeks to construct or improve a public building, structure, or other public works, it must comply with the bidding procedures in [s. 255.20, F.S.](#), and any other applicable general law. The Board must accept the bid of the lowest responsive and responsible bidder unless all bids have been rejected. The provisions of the Consultants Competitive Negotiation Act apply to contracts for engineering, architecture, landscape architecture, or registered surveying and mapping services. (Section [6](#))

Contracts for maintenance services that exceed \$195,000 are subject to competitive bidding. Any contracts for other services are not subject to competitive bidding unless the District adopts a rule, policy, or procedure to apply competitive bidding procedures to those contracts. The Board may require bidders to supply a bond. (Section [6](#))

#### Waiver of Sovereign Immunity

Any suits against the District for damages arising out of tort are subject to sovereign immunity limitations. (Section [6](#))

#### Termination, Contraction, or Expansion of the District

The bill provides that the District’s boundaries may only be amended by special act. The bill states the District exists until dissolved by the Legislature or declared inactive by the Department of Commerce. (Section [6](#))

#### Notice to Purchasers of Property

After creation of the District, each contract for initial sale of a residential unit within the District must include a disclosure statement informing the purchaser of the existence of the District and that the purchaser will be liable for taxes, assessments, and fees imposed by the District.

<sup>1</sup> See [s. 287.017\(1\)\(d\), F.S.](#) (creating purchasing categories for procurement of personal property and services).



Public Access

Any facility, service, works, improvement, project, or other infrastructure owned by the District, or funded by federal tax-exempt bonding issued by the District, is public. The District may establish rules regulating the use of the property and imposing reasonable charges or fees for such use. (Section [6](#))

Merger with CDDs

The bill provides that the District may merge with one or more CDDs situated wholly within its boundaries. Any CDD within the boundaries of the District may initiate the merger process by filing a written request for merger with the District and Marion County. (Section [6](#))

The District, with Board approval, may enter into a merger agreement with the CDD to provide for the allocation and retirement of debt, transition of the CDD board, and the transfer of all financial obligations and operating and maintenance responsibilities to the District. The bill provides that execution of the merger agreement between the District and the CDD constitutes consent by the landowners within each district. (Section [6](#))

The District and each CDD requesting merger are required to hold a public hearing within their respective boundaries to provide information and take public comment. The hearing must be held within 45 days after the execution of the merger agreement and must be noticed in a newspaper of general circulation in Marion County at least 14 days before the hearing. At the conclusion of the hearing, the respective districts are required to adopt a resolution approving or disapproving the merger. If the merger is approved, the resolutions and merger agreement must be filed with Marion County. Upon receipt of the resolutions and merger agreement, Marion County must adopt an ordinance dissolving each CDD. (Section [6](#))

**Severability**

The bill provides for severability in the event that any of its provisions are held invalid. (Section [7](#))

**Effective Date**

The bill provides an effective date of upon becoming a law, except that provisions authorizing the levy of ad valorem taxes take effect only upon approval by a majority vote of qualified electors in a referendum to be held at a general election after such time when all members of the board are elected by and are qualified electors of the District. (Section [8](#))

**RULEMAKING:**

The bill authorizes the District to adopt rules and orders pursuant to ch. 120, F.S., prescribing the powers, duties, and functions of the officers of the District, the conduct of the business of the District, the maintenance of records, and the form of certificates evidencing tax liens and all other documents and records of the District. This language mirrors rulemaking authority given to CDDs under [s. 190.011\(5\), F.S.](#)

***Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.***

**FISCAL OR ECONOMIC IMPACT:****LOCAL GOVERNMENT:**

The Economic Impact Statement submitted with the bill projects the District will levy \$100,000 in special assessments in each of the first two fiscal years after creation.

## 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.<sup>2</sup> Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet.<sup>3</sup> 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.<sup>4</sup> Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law.<sup>5</sup>

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.<sup>6</sup>

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.<sup>7</sup>

Special districts are governed generally by the Uniform Special District Accountability Act (USDAA).<sup>8</sup> The USDAA centralizes provisions governing special districts and applies to the formation,<sup>9</sup> governance,<sup>10</sup> administration,<sup>11</sup> supervision,<sup>12</sup> merger,<sup>13</sup> and dissolution<sup>14</sup> of special districts, unless otherwise expressly provided in law.<sup>15</sup> The USDAA requires notice and publication of tentative budgets and final budgets.<sup>16</sup> Certain budget amendments are allowed up to 60 days following the end of the fiscal year.<sup>17</sup>

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

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

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

<sup>4</sup> Intergovernmental Affairs Subcommittee, *Local Government Formation Manual*, p. 56 (last visited Jan. 24, 2026).

<sup>5</sup> 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).

<sup>6</sup> [S. 189.012\(2\), F.S.](#)

<sup>7</sup> [S. 189.012\(3\), F.S.](#)

<sup>8</sup> [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).

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

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

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

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

<sup>13</sup> [Ss. 189.071 and 189.074, F.S.](#)

<sup>14</sup> [Ss. 189.071 and 189.072, F.S.](#)

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

<sup>16</sup> [S. 189.016\(4\), F.S.](#)

<sup>17</sup> [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.<sup>18</sup>

### Formation and Charter of an Independent Special District

With the exception of community development districts (CDDs),<sup>19</sup> the charter for any new independent special district must include the minimum elements required by ch. 189, F.S.<sup>20</sup> Special laws or general laws of local application relating to any special district may not:

- Create a special district with a district charter that does not conform to certain minimum requirements;<sup>21</sup>
- Exempt district elections from the requirements of [s. 189.04, F.S.](#);<sup>22</sup>
- Exempt a district from the requirements for bond referenda in [s. 189.042, F.S.](#);<sup>23</sup>
- Exempt a district from certain requirements relating to<sup>24</sup> issuing bonds if no referendum is required,<sup>25</sup> requiring special district reports on public facilities,<sup>26</sup> notice and reports of special district public meetings,<sup>27</sup> or required reports, budgets, and audits;<sup>28</sup> or
- Create a district for which a statement documenting specific required matters is not submitted to the Legislature. The statement must include:
  - The purpose of the proposed district;
  - The authority of the proposed district;
  - An explanation of why the district is the best alternative; and
  - A resolution or official statement from the local general-government jurisdiction where the proposed district will be located stating the proposed district is consistent with approved local government plans and the local government does not object to creation of the district.<sup>29</sup>

The charter of a newly created district must state whether it is dependent or independent.<sup>30</sup> The charters of independent special districts must address and include the:

- Purpose of the district;
- Powers and duties of the district concerning ad valorem taxation, debt issuance, budget preparation and approval, liens, the use of tax deeds and tax certificates for non-ad valorem assessments, and contractual agreements;
- Method by which the district is established and for amending the district's charter;
- Membership, organization, maximum compensation, and administrative duties of the district's governing body;
- Applicable financial disclosure, noticing, and reporting requirements;
- Procedures and requirements for issuing bonds, if a district has authority to issue bonds;
- Procedures for conducting required elections and referenda, as well as the qualifications for electors;
- Methods of financing the district;
- Maximum millage rate the district may levy, if the district is authorized to levy ad valorem taxes;
- Methods used by the district for collecting non-ad valorem assessments, fees, or service charges;

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

<sup>19</sup> [S. 189.0311, F.S.](#) See [s. 190.004, F.S.](#) (providing that ch. 190, F.S., governs the functions and powers of independent CDDs).

<sup>20</sup> [S. 189.031\(1\), \(3\), F.S.](#)

<sup>21</sup> [S. 189.031\(2\)\(a\), F.S.](#)

<sup>22</sup> [S. 189.031\(2\)\(b\), F.S.](#)

<sup>23</sup> [S. 189.031\(2\)\(c\), F.S.](#)

<sup>24</sup> [S. 189.031\(2\)\(d\), F.S.](#)

<sup>25</sup> [S. 189.051, F.S.](#)

<sup>26</sup> [S. 189.08, F.S.](#)

<sup>27</sup> [S. 189.015, F.S.](#)

<sup>28</sup> [S. 189.016, F.S.](#)

<sup>29</sup> [S. 189.031\(2\)\(e\), F.S.](#) The district obtained this approval from the Marion County Board of County Commissioners. [Marion County Resolution No. 2025-293](#) (last visited Jan. 24, 2026).

<sup>30</sup> [S. 189.031\(5\), F.S.](#)

- Planning requirements for the district; and
- Geographic boundaries of the district.<sup>31</sup>

### **Community Development Districts**

CDDs are a type of independent special district intended to provide urban community services in a cost-effective manner by managing and financing the delivery of basic services and capital infrastructure to developing communities without overburdening other governments and their taxpayers.<sup>32</sup>

A CDD must act within the constraints of applicable comprehensive plans, ordinances, and regulations of the local general purpose government.<sup>33</sup> CDDs have certain general powers, including the authority to assess and impose ad valorem taxes upon lands in the CDD, sue and be sued, participate in the state retirement system, contract for services, borrow money, accept gifts, adopt rules and orders pursuant to the Administrative Procedure Act,<sup>34</sup> maintain an office, lease property, issue bonds, raise money by user charges or fees, and levy and enforce special assessments.<sup>35</sup>

CDDs may also exercise additional special powers to provide, construct, and maintain public improvements and facilities, such as systems for water management, water supply, sewer, and wastewater management, as well as roads, bridges, culverts, street lights, buses, trolleys, transit shelters, ridesharing facilities and services, parking improvements, signage, environmental contamination, conservation areas, mitigation areas, and wildlife habitat.<sup>36</sup> With the consent of the applicable local general-purpose government with jurisdiction over the affected area, a CDD may plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain additional systems and facilities for parks and recreational areas, fire prevention and control, school buildings and related structures, security, control and elimination of mosquitoes and other arthropods of public health importance, and waste collection and disposal.<sup>37</sup>

The method for establishing a CDD depends upon its size. CDDs of more than 2,500 acres are established by petitioning the Florida Land and Water Adjudicatory Commission (FLWAC)<sup>38</sup> to adopt an administrative rule creating the district, while CDDs of less than 2,500 acres are established by ordinance of the general-purpose local government having jurisdiction over the area in which the CDD is to be located.<sup>39</sup>

Each CDD is governed by a five-member board elected by the landowners of the district on a one-acre, one-vote basis.<sup>40</sup> Board members serve four-year terms, except some initial board members serve a two-year term for the purpose of creating staggered terms.<sup>41</sup> After the sixth year (for districts of up to 5,000 acres) or the tenth year (for districts exceeding 5,000 acres or for a compact, urban, mixed-use district) following the CDD's creation, each member of the board is subject to election by the electors of the district at the conclusion of their term.<sup>42</sup> However,

<sup>31</sup> [S. 189.031\(3\), F.S.](#)

<sup>32</sup> [S. 190.002\(1\)\(a\), F.S.](#)

<sup>33</sup> [S. 190.004\(3\), F.S.](#)

<sup>34</sup> [Ch. 120, F.S.](#)

<sup>35</sup> [S. 190.011, F.S.](#)

<sup>36</sup> [S. 190.012\(1\), F.S.](#) The rule or ordinance establishing the CDD may restrict the special powers authorized in this subsection. [S. 190.005\(1\)\(f\) and \(2\)\(d\), F.S.](#)

<sup>37</sup> [S. 190.012\(2\), F.S.](#)

<sup>38</sup> Created by [s. 380.07, F.S.](#), the FLWAC is comprised of the Administration Commission, which in turn is created by [s. 14.202, F.S.](#), and is composed of the Governor and Cabinet. This distinction affects the requirements for an affirmative vote by the FLWAC. Unless otherwise provided in law, the statutory voting requirements for the Administration Commission apply and affirmation by the FLWAC requires approval by the Governor and at least two Cabinet members.

<sup>39</sup> [S. 190.005, F.S.](#)

<sup>40</sup> [S. 190.006\(2\), F.S.](#)

<sup>41</sup> [S. 190.006\(1\), F.S.](#)

<sup>42</sup> [S. 190.006\(3\)\(a\)2.a., F.S.](#) A "compact, urban, mixed-use district" is a district located within a municipality and within a CRA, that consists of a maximum of 75 acres, and has development entitlements of at least 400,000 square feet of retail development and 500 residential units. [S. 190.003\(7\), F.S.](#)

this transition does not occur if the district has fewer than 250 (for districts of up to 5,000 acres) or 500 (for districts exceeding 5,000 acres or for a compact, urban, mixed-use district) qualified electors.

CDD board members may receive compensation of up to \$200 per board meeting, subject to an annual limitation of \$4,800, unless a higher amount is approved by the electors of the district in a referendum.<sup>43</sup> Board members may also receive travel and per diem expenses.

### 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.<sup>44</sup> A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website<sup>45</sup> at least 30 days prior to the introduction of the local bill in the House or Senate.<sup>46</sup> The bill was noticed in the [Ocala Star-Banner on November 25, 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 possible.<sup>47</sup> 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
<a href="#">Intergovernmental Affairs Subcommittee</a>	11 Y, 0 N, As CS	1/28/2026	Darden	Darden
THE CHANGES ADOPTED BY THE COMMITTEE:	Clarified that any referendum for the district to levy ad valorem taxes must be held at a general election.			
<a href="#">Ways &amp; Means Committee</a>	18 Y, 0 N	2/2/2026	Aldridge	Moore
<a href="#">State Affairs Committee</a>				

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

<sup>43</sup> [S. 190.006\(8\), F.S.](#)

<sup>44</sup> [Art. III, s. 10, Fla. Const.](#)

<sup>45</sup> [S. 50.0311\(2\), F.S.](#)

<sup>46</sup> [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.

<sup>47</sup> Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Jan. 24, 2026).