

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 #: [CS/CS/HB 4095](#)

TITLE: Headwaters Water Control District, Indian River County

SPONSOR(S): Brackett

COMPANION BILL: None

LINKED BILLS: [CS/HB 4093](#) Brackett

RELATED BILLS: None

FINAL HOUSE FLOOR ACTION: 110 Y's 0 N's

GOVERNOR'S ACTION: Approved

SUMMARY

Effect of the Bill:

The bill creates the Headwaters Water Control District (District), an independent special district in Indian River County, to provide water control services.

Fiscal or Economic Impact:

The Economic Impact Statement submitted for the bill projects revenues of \$412,548 for the District in the first fiscal year after creation.

JUMP TO

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

ANALYSIS

EFFECT OF THE BILL:

The bill creates the Headwaters Water Control District (District) as an independent [special district](#) in Indian River County and [provides a charter](#) for the District. The bill provides a metes-and-bounds legal description of the District, describing an area of approximately 19,691 acres. The bill provides the District with all applicable powers under general law relating to [water control districts](#). (Sections [1](#) and [5](#))

The bill provides that the District is governed by a five-member board (Board) elected by the landowners of the District on a one-acre, one-vote basis. Each Board member must be landowners or an officer of landowners within the District, a Florida resident, and United States citizen. (Section [2](#))

The bill provides that members of the Board may be compensated as provided by general law and must meet all existing financial disclosure, meeting notice, reporting, public records, and per diem expense requirements. The bill provides that the following District procedures also follow general law:

- Administrative duties;
- Bond issuance;
- District elections;
- District financing;
- Collection of non-ad valorem assessments, fees, and charges; and
- Planning. (Section [2](#))

The bill provides specific canal maintenance and management duties between the District and the Fellsmere Water Control District, which is adjacent to and east of the District. The bill requires the District to collaborate with the Fellsmere Water Control District to create a water management plan to define canal usage in emergency situations by October 1, 2027. The bill requires the District to maintain its canals to the level of service contained in the Fellsmere Water Control District's 2017 water control plan and to collaborate on future amendments to the 2017 plan. The bill also provides a dispute resolution process and corrective action process with the Fellsmere Water Control District. (Section [3](#))

STORAGE NAME: h4095z1.IAS

DATE: 7/14/2026

The bill requires the District to provide written notice to Indian River County and the City of Fellsmere at least 60 days before any meeting of the Indian River County Legislative Delegation before seeking future legislation to grant the District additional powers. (Section [4](#))

The bill provides for severability in the event that any of its provisions are held invalid. (Section [6](#))

The bill was approved by the Governor on June 8, 2026, ch. 2026-224, L.O.F., and will become effective on October 1, 2026. (Section [7](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement submitted for the bill projects revenues of \$412,548 for the District in the first fiscal year 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.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

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 Feb. 13, 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. 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.

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

Formation and Charter of an Independent Special District

With the exception of community development districts (CDDs),¹⁸ the charter for any new independent special district must include the minimum elements required by ch. 189, F.S.¹⁹ 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;²⁰
- Exempt district elections from the requirements of [s. 189.04, F.S.](#);²¹
- Exempt a district from the requirements for bond referenda in [s. 189.042, F.S.](#);²²
- Exempt a district from certain requirements relating to²³ issuing bonds if no referendum is required,²⁴ requiring special district reports on public facilities,²⁵ notice and reports of special district public meetings,²⁶ or required reports, budgets, and audits;²⁷ 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.²⁸

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

¹⁹ [S. 189.031\(1\), \(3\), F.S.](#)

²⁰ [S. 189.031\(2\)\(a\), F.S.](#)

²¹ [S. 189.031\(2\)\(b\), F.S.](#)

²² [S. 189.031\(2\)\(c\), F.S.](#)

²³ [S. 189.031\(2\)\(d\), F.S.](#)

²⁴ [S. 189.051, F.S.](#)

²⁵ [S. 189.08, F.S.](#)

²⁶ [S. 189.015, F.S.](#)

²⁷ [S. 189.016, F.S.](#)

²⁸ [S. 189.031\(2\)\(e\), F.S.](#)

The charter of a newly created district must state whether it is dependent or independent.²⁹ 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;
- Planning requirements for the district; and
- Geographic boundaries of the district.³⁰

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.³¹ 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.³²

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.³³ 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 people receiving the highest number of votes elected in the initial election.³⁴ Landowners may vote in person or by a signed proxy that complies with the requirements of [s. 607.0722, F.S.](#) 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 members subsequently elected serve a three-year term, with one member of the board elected by the landowners each year.³⁵ Members do not receive compensation for the service unless compensation is approved by the electors of the WCD.³⁶ This compensation is limited to \$50 a day for each day actually engaged in the work of the district.

²⁹ [S. 189.031\(5\), F.S.](#)

³⁰ [S. 189.031\(3\), F.S.](#)

³¹ [S. 298.22, F.S.](#)

³² [S. 298.22\(3\), F.S.](#)

³³ [S. 298.11\(1\), F.S.](#)

³⁴ [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.

³⁵ [S. 298.12\(1\), F.S.](#)

³⁶ [S. 298.14, F.S.](#)

WCDs are generally financed by special assessments.³⁷ 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.³⁸ 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.³⁹

A WCD may not be given additional authority, powers, rights, or privileges by special act or a general law of local application unless such act is approved by a three-fifths vote of the membership of the Legislature.⁴⁰

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.⁴¹ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website⁴² at least 30 days prior to the introduction of the local bill in the House or Senate.⁴³ The bill was noticed in the [Treasure Coast Newspapers on December 9, 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.⁴⁴ 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](#)

³⁷ Ss. [298.36\(1\)](#) and [298.54, F.S.](#)

³⁸ See, e.g., Pal Mar Water Control District, [WCD FAQ's](#) (last visited Feb. 13, 2026).

³⁹ [S. 298.54, F.S.](#)

⁴⁰ [S. 298.76\(1\), F.S.](#) and [Art. III, s. 11\(a\)\(21\), Fla. Const.](#) (providing that no special law or general law of local application pertaining to any subject when prohibited by general law passed by a three-fifths vote of the membership of each house unless such law is amended or repealed by like vote).

⁴¹ [Art. III, s. 10, Fla. Const.](#)

⁴² [S. 50.0311\(2\), F.S.](#)

⁴³ [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.

⁴⁴ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Feb. 13, 2026).