CHAPTER 189
SPECIAL DISTRICTS: GENERAL PROVISIONS

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189.401 Short title.—

This chapter may be cited as the “Uniform Special District Accountability Act of 1989.”

History.—s. 1, ch. 89-169.

189.402 Statement of legislative purpose and intent.—

(1) It is the intent of the Legislature through the adoption of this chapter to provide general provisions for the definition, creation, and operation of special districts. It is the specific intent of the Legislature that dependent special districts shall be created at the prerogative of the counties and municipalities and that independent special districts shall only be created by legislative authorization as provided herein.

(2) It is the intent of the Legislature through the adoption of this chapter to have one centralized location for all legislation governing special districts and to:

(a) Improve the enforcement of statutes currently in place that help ensure the accountability of special districts to state and local governments.

(b) Improve communication and coordination between state agencies with respect to required special district reporting and state monitoring.

(c) Improve communication and coordination between special districts and other local entities with respect to ad valorem taxation, non-ad valorem assessment collection, special district elections, and local government comprehensive planning.

(d) Move toward greater uniformity in special district elections and non-ad valorem assessment collection procedures at the local level without hampering the efficiency and effectiveness of the current procedures.

(e) Clarify special district definitions and creation methods in order to ensure consistent application of those definitions and creation methods across all levels of government.

(f) Specify in general law the essential components of any new type of special district.

(g) Specify in general law the essential components of a charter for a new special district.

(h) Encourage the creation of municipal service taxing units and municipal service benefit units for providing municipal services in unincorporated areas of each county.

(3) The Legislature finds that:

(a) There is a need for uniform, focused, and fair procedures in state law to provide a reasonable alternative for the establishment, powers, operation, and duration of independent special districts to manage and finance basic capital infrastructure, facilities, and services; and that, based upon a proper and fair determination of applicable facts, an independent special district can constitute a timely, efficient, effective, responsive, and economic way to deliver these basic services, thereby providing a means of solving the state's planning, management, and financing needs for delivery of capital infrastructure, facilities, and services in order to provide for projected growth without overburdening other governments and their taxpayers.

(b) It is in the public interest that any independent special district created pursuant to state law not outlive its usefulness and that the operation of such a district and the exercise by the district of its powers be consistent with applicable due process, disclosure, accountability, ethics, and government-in-the-sunshine requirements which apply both to governmental entities and to their elected and appointed officials.

(c) It is in the public interest that long-range planning, management, and financing and long-term maintenance, upkeep, and operation of basic services by independent special districts be uniform.

(4) It is the policy of this state:

(a) That independent special districts are a legitimate alternative method available for use by the private and public sectors, as authorized by state law, to manage, own, operate, construct, and finance basic capital infrastructure, facilities, and services.

(b) That the exercise by any independent special district of its powers, as set forth by uniform general law comply with all applicable governmental comprehensive planning laws, rules, and regulations.

(5) It is the legislative intent and purpose, based upon, and consistent with, its findings of fact and declarations of policy, to authorize a uniform procedure by general law to create an independent special district as an alternative method to manage and finance basic capital infrastructure, facilities, and services. It is further the legislative intent and purpose to provide by

general law for the uniform operation, exercise of power, and procedure for termination of any such independent special district.

(6) The Legislature finds that special districts serve a necessary and useful function by providing services to residents and property in the state. The Legislature finds further that special districts operate to serve a public purpose and that this is best secured by certain minimum standards of accountability designed to inform the public and appropriate general-purpose local governments of the status and activities of special districts. It is the intent of the Legislature that this public trust be secured by requiring each independent special district in the state to register and report its financial and other activities. The Legislature further finds that failure of an independent special district to comply with the minimum disclosure requirements set forth in this chapter may result in action against officers of such district board.

(7) Realizing that special districts are created to serve special purposes, the Legislature intends through the adoption of this chapter that special districts cooperate and coordinate their activities with the units of general-purpose local government in which they are located. The reporting requirements set forth in this chapter shall be the minimum level of cooperation necessary to provide services to the citizens of this state in an efficient and equitable fashion.

(8) The Legislature finds and declares that:

(a) Growth and development issues transcend the boundaries and responsibilities of individual units of government, and often no single unit of government can plan or implement policies to deal with these issues without affecting other units of government.

(b) The provision of capital infrastructure, facilities, and services for the preservation and enhancement of the quality of life of the people of this state may require the creation of multicounty and multijurisdictional districts.

History.—s. 2, ch. 89-169.

189.403 Definitions.—As used in this chapter, the term:

(1) "Special district" means a local unit of special purpose, as opposed to general-purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The special purpose or purposes of special districts are implemented by specialized functions and related prescribed powers. For the purpose of s. 196.199(1), special districts shall be treated as municipalities. The term does not include a school district, a community college district, a special improvement district created pursuant to s. 285.17, a municipal service taxing or benefit unit as specified in s. 125.01, or a board which provides electrical service and which is a political subdivision of a municipality or is part of a municipality.

(2) "Dependent special district" means a special district that meets at least one of the following criteria:

(a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

(b) All members of its governing body are appointed by the governing body of a single county or a single municipality.

(c) During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.

(d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

This subsection is for purposes of definition only. Nothing in this subsection confers additional authority upon local governments not otherwise authorized by the provisions of the special acts or general acts of local application creating each special district, as amended.

(3) "Independent special district" means a special district that is not a dependent special district as defined in subsection (2). A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

(4) "Department" means the Department of Economic Opportunity.

(5) "Local governing authority" means the governing body of a unit of local general-purpose government. However, if the special district is a political subdivision of a municipality, "local governing authority" means the municipality.

(6) "Water management district" for purposes of this chapter means a special taxing district which is a regional water management district created and operated pursuant to chapter 373 or chapter 61-691, Laws of Florida, or a flood control district created and operated pursuant to chapter 25270, Laws of Florida, 1949, as modified by s. 373.149.

(7) "Public facilities" means major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), spoil disposal sites for maintenance dredging in waters of the state.

History.—s. 3, ch. 89-169; s. 1, ch. 92-314; s. 4, ch. 97-255; s. 64, ch. 2011-142.

189.4031 Special districts; creation, dissolution, and reporting requirements; charter requirements.—

(1) All special districts, regardless of the existence of other, more specific provisions of applicable law, shall comply with the creation, dissolution, and reporting requirements set forth in this chapter.

(2) Notwithstanding any general law, special act, or ordinance of a local government to the contrary, any independent special district charter enacted after the effective date of this section shall contain the information required by s. 189.404(3). Recognizing that the exclusive charter for a community development district is the statutory charter contained in ss. 190.006-190.041, community development districts established after July 1, 1980, pursuant to the provisions of chapter 190 shall be deemed in compliance with this requirement.

History.—s. 4, ch. 89-169; s. 5, ch. 97-255; s. 30, ch. 99-378.

189.4035 Preparation of official list of special districts.—

(1) The Department of Economic Opportunity shall compile the official list of special districts. The official list of special districts shall include all special districts in this state and shall indicate the independent or dependent status of each district. All special districts in the list shall be sorted by county. The definitions in s. 189.403 shall be the criteria for determination of the independent or dependent status of each special district on the official list. The status of community development districts shall be independent on the official list of special districts.

(2) The official list shall be produced by the department after the department has notified each special district that is currently reporting to the department, the Department of Financial Services pursuant to s. 218.32, or the Auditor General pursuant to s. 218.39. Upon notification, each special district shall submit, within 60 days, its determination of its status. The determination submitted by a special district shall be consistent with the status reported in the most recent local government audit of district activities submitted to the Auditor General pursuant to s. 218.39.

(3) The Department of Financial Services shall provide the department with a list of dependent special districts reporting pursuant to s. 218.32 for inclusion on the official list of special districts.

(4) If a special district does not submit its status to the department within the required time period, then the department shall have the authority to determine the status of said district. After such determination of status is completed, the department shall render the determination to an agent of the special district.

(5) The official list of special districts shall be available on the department’s website.

(6) Preparation of the official list of special districts or the determination of status does not constitute final agency action pursuant to chapter 120. If the status of a special district on the official list is inconsistent with the status submitted by the district, the district may request the department to issue a declaratory statement setting forth the requirements necessary to resolve the inconsistency. If necessary, upon issuance of a declaratory statement by the department which is not appealed pursuant to chapter 120, the governing board of any special district receiving such a declaratory statement shall apply to the entity which originally established the district for an amendment to its charter correcting the specified defects in its original charter. This amendment shall be for the sole purpose of resolving inconsistencies between a district charter and the status of a district as it appears on the official list. Such application shall occur as follows:

(a) In the event a special district was created by a local general-purpose government or state agency and applies for an amendment to its charter to confirm its independence, said application shall be granted as a matter of right. If application by an independent district is not made within 6 months of rendition of a declaratory statement, the district shall be deemed dependent and become a political subdivision of the governing body which originally established it by operation of law.

(b) If the Legislature created a special district, the district shall request, by resolution, an amendment to its charter by the Legislature. Failure to apply to the Legislature for an amendment to its charter during the next regular legislative session following rendition of a declaratory statement or failure of the Legislature to pass a special act shall render the district dependent.

History.—s. 5, ch. 89-169; s. 78, ch. 92-279; s. 55, ch. 92-326; s. 9, ch. 96-324; s. 44, ch. 2001-266; s. 167, ch. 2003-261; s. 47, ch. 2010-102; s. 69, ch. 2011-142.

189.404 Legislative intent for the creation of independent special districts; special act prohibitions; model elements and other requirements; general-purpose local government/Governor and Cabinet creation authorizations.—

(1) LEGISLATIVE INTENT.—It is the intent of the Legislature that, after September 30, 1989, at a minimum, the requirements of subsection (3) must be satisfied when an independent special district is created.

(2) SPECIAL ACTS PROHIBITED.—Pursuant to s. 11(a)(21), Art. III of the State Constitution, the Legislature hereby prohibits special laws or general laws of local application which:

(a) Create independent special districts that do not, at a minimum, conform to the minimum requirements in subsection (3);

(b) Exempt independent special district elections from the appropriate requirements in s. 189.405;

(c) Exempt an independent special district from the requirements for bond referenda in s. 189.408;

(d) Exempt an independent special district from the reporting, notice, or public meetings requirements of s. 189.4085, s. 189.415, s. 189.417, or s. 189.418;

(e) Create an independent special district for which a statement has not been submitted to the Legislature that documents the following:

1. The purpose of the proposed district;
2. The authority of the proposed district;
3. An explanation of why the district is the best alternative; and

4. A resolution or official statement of the governing body or an appropriate administrator of the local jurisdiction within which the proposed district is located stating that the creation of the proposed district is consistent with the approved local government plans of the local governing body and that the local government has no objection to the creation of the proposed district.

(3) MINIMUM REQUIREMENTS.—General laws or special acts that create or authorize the creation of independent special districts and are enacted after September 30, 1989, must address and require the following in their charters:

(a) The purpose of the district.

(b) The powers, functions, and duties of the district regarding ad valorem taxation, bond issuance, other revenue-raising capabilities, budget preparation and approval, liens and foreclosure of liens, use of tax deeds and tax certificates as appropriate for non-ad valorem assessments, and contractual agreements.

(c) The methods for establishing the district.

(d) The method for amending the charter of the district.

(e) The membership and organization of the governing board of the district. If a district created after September 30, 1989, uses a one-acre/one-vote election principle, it shall provide for a governing board consisting of five members. Three members shall constitute a quorum.

(f) The maximum compensation of a governing board member.

(g) The administrative duties of the governing board of the district.

(h) The applicable financial disclosure, noticing, and reporting requirements.

(i) If a district has authority to issue bonds, the procedures and requirements for issuing bonds.

(j) The procedures for conducting any district elections or referenda required and the qualifications of an elector of the district.

(k) The methods for financing the district.

(l) If an independent special district has the authority to levy ad valorem taxes, other than taxes levied for the payment of bonds and taxes levied for periods not longer than 2 years when authorized by vote of the electors of the district, the millage rate that is authorized.

(m) The method or methods for collecting non-ad valorem assessments, fees, or service charges.

(n) Planning requirements.

(o) Geographic boundary limitations.

(4) LOCAL GOVERNMENT/GOVERNOR AND CABINET CREATION AUTHORIZATIONS.—Except as otherwise authorized by general law, only the Legislature may create independent special districts.

(a) A municipality may create an independent special district which shall be established by ordinance in accordance with s. 190.005, or as otherwise authorized in general law.

(b) A county may create an independent special district which shall be adopted by a charter in accordance with s. 125.901 or s. 154.331 or chapter 155, or which shall be established by ordinance in accordance with s. 190.005, or as otherwise authorized by general law.

(c) The Governor and Cabinet may create an independent special district which shall be established by rule in accordance with s. 190.005 or as otherwise authorized in general law. The Governor and Cabinet may also approve the establishment of a charter for the creation of an independent special district which shall be in accordance with s. 373.713, or as otherwise authorized in general law.

(d)1. Any combination of two or more counties may create a regional special district which shall be established in accordance with s. 950.001, or as otherwise authorized in general law.

2. Any combination of two or more counties or municipalities may create a regional special district which shall be established in accordance with s. 373.713, or as otherwise authorized by general law.

3. Any combination of two or more counties, municipalities, or other political subdivisions may create a regional special district in accordance with s. 163.567, or as otherwise authorized in general law.

(5) STATUS STATEMENT.—After October 1, 1997, the charter of any newly created special district shall contain and, as practical, the charter of a preexisting special district shall be amended to contain, a reference to the status of the special district as dependent or independent. When necessary, the status statement shall be amended to conform with the department's determination or declaratory statement regarding the status of the district.

History.—s. 6, ch. 89-169; s. 106, ch. 90-136; s. 6, ch. 97-255; s. 6, ch. 2010-205.

189.40401 Independent special district services in disproportionally affected county; rate reduction for providers providing economic benefits.—

If the governing body of an independent special district that provides water, wastewater, and sanitation services in a disproportionally affected county, as defined in s. 288.106(8), determines that a new user or the expansion of an existing user of one or more of its utility systems will provide a significant benefit to the community in terms of increased job opportunities, economies of scale, or economic development in the area, the governing body may authorize a reduction of its rates, fees, or charges for that user for a specified period of time. A governing body that

exercises this power must do so by resolution that states the anticipated economic benefit justifying the reduction as well as the period of time that the reduction will remain in place.

History.—s. 8, ch. 2012-127.

189.4041 Dependent special districts.—

(1) A charter for the creation of a dependent special district created after September 30, 1989, shall be adopted only by ordinance of a county or municipal governing body having jurisdiction over the area affected.

(2) A county is authorized to create dependent special districts within the boundary lines of the county, subject to the approval of the governing body of the incorporated area affected.

(3) A municipality is authorized to create dependent special districts within the boundary lines of the municipality.

(4) Dependent special districts created by a county or municipality shall be created by adoption of an ordinance that includes:

(a) The purpose, powers, functions, and duties of the district.

(b) The geographic boundary limitations of the district.

(c) The authority of the district.

(d) An explanation of why the district is the best alternative.

(e) The membership, organization, compensation, and administrative duties of the governing board.

(f) The applicable financial disclosure, noticing, and reporting requirements.

(g) The methods for financing the district.

(h) A declaration that the creation of the district is consistent with the approved local government comprehensive plans.

History.—s. 7, ch. 89-169; s. 7, ch. 97-255.

189.4042 Merger and dissolution procedures.—

(1) DEFINITIONS.—As used in this section, the term:

(a) “Component independent special district” means an independent special district that proposes to be merged into a merged independent district, or an independent special district as it existed before its merger into the merged independent district of which it is now a part.

(b) “Elector-initiated merger plan” means the merger plan of two or more independent special districts, a majority of whose qualified electors have elected to merge, which outlines the terms and agreements for the official merger of the districts and is finalized and approved by the governing bodies of the districts pursuant to this section.

(c) “Governing body” means the governing body of the independent special district in which the general legislative, governmental, or public powers of the district are vested and by authority of which the official business of the district is conducted.

(d) “Initiative” means the filing of a petition containing a proposal for a referendum to be placed on the ballot for election.

(e) “Joint merger plan” means the merger plan that is adopted by resolution of the governing bodies of two or more independent special districts that outlines the terms and agreements for the official merger of the districts and that is finalized and approved by the governing bodies pursuant to this section.

(f) “Merged independent district” means a single independent special district that results from a successful merger of two or more independent special districts pursuant to this section.

(g) “Merger” means the combination of two or more contiguous independent special districts resulting in a newly created merged independent district that assumes jurisdiction over all of the component independent special districts.

(h) “Merger plan” means a written document that contains the terms, agreements, and information regarding the merger of two or more independent special districts.

(i) “Proposed elector-initiated merger plan” means a written document that contains the terms and information regarding the merger of two or more independent special districts and that accompanies the petition initiated by the qualified electors of the districts but that is not yet finalized and approved by the governing bodies of each component independent special district pursuant to this section.

(j) “Proposed joint merger plan” means a written document that contains the terms and information regarding the merger of two or more independent special districts and that has been prepared pursuant to a resolution of the governing bodies of the districts but that is not yet finalized and approved by the governing bodies of each component independent special district pursuant to this section.

(k) “Qualified elector” means an individual at least 18 years of age who is a citizen of the United States, a permanent resident of this state, and a resident of the district who registers with the supervisor of elections of a county within which the district lands are located when the registration books are open.

(2) MERGER OR DISSOLUTION OF A DEPENDENT SPECIAL DISTRICT.—

(a) The merger or dissolution of a dependent special district may be effectuated by an ordinance of the general-purpose local governmental entity wherein the geographical area of the district or districts is located. However, a county may not dissolve a special district that is dependent to a municipality or vice versa, or a dependent district created by special act.

(b) The merger or dissolution of a dependent special district created and operating pursuant to a special act may be effectuated only by further act of the Legislature unless otherwise provided by general law.

(c) A dependent special district that meets any criteria for being declared inactive, or that has already been declared inactive, pursuant to s. 189.4044 may be dissolved or merged by special act without a referendum.

(d) A copy of any ordinance and of any changes to a charter affecting the status or boundaries of one or more special districts shall be filed with the Special District Information Program within 30 days after such activity.

(3) DISSOLUTION OF AN INDEPENDENT SPECIAL DISTRICT.—

(a) Voluntary dissolution.—If the governing board of an independent special district created and operating pursuant to a special act elects, by a majority vote plus one, to dissolve the district, the voluntary dissolution of an independent special district created and operating pursuant to a special act may be effectuated only by the Legislature unless otherwise provided by general law.

(b) Other dissolutions.—

1. In order for the Legislature to dissolve an active independent special district created and operating pursuant to a special act, the special act dissolving the active independent special district must be approved by a majority of the resident electors of the district or, for districts in which a majority of governing board members are elected by landowners, a majority of the landowners voting in the same manner by which the independent special district's governing body is elected. If a local general-purpose government passes an ordinance or resolution in support of the dissolution, the local general-purpose government must pay any expenses associated with the referendum required under this subparagraph.

2. If an independent special district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may dissolve the district pursuant to a referendum or any other procedure by which the independent special district was created. However, if the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to dissolve the district.

(c) Inactive independent special districts.—An independent special district that meets any criteria for being declared inactive, or that has already been declared inactive, pursuant to s. 189.4044 may be dissolved by special act without a referendum. If an inactive independent

special district was created by a county or municipality through a referendum, the county or municipality that created the district may dissolve the district after publishing notice as described in s. 189.4044.

(d) Debts and assets.—Financial allocations of the assets and indebtedness of a dissolved independent special district shall be pursuant to s. 189.4045.

(4) LEGISLATIVE MERGER OF INDEPENDENT SPECIAL DISTRICTS.—The Legislature, by special act, may merge independent special districts created and operating pursuant to special act.

(5) VOLUNTARY MERGER OF INDEPENDENT SPECIAL DISTRICTS.—Two or more contiguous independent special districts created by special act which have similar functions and elected governing bodies may elect to merge into a single independent district through the act of merging the component independent special districts.

(a) Initiation.—Merger proceedings may commence by:

1. A joint resolution of the governing bodies of each independent special district which endorses a proposed joint merger plan; or

2. A qualified elector initiative.

(b) Joint merger plan by resolution.—The governing bodies of two or more contiguous independent special districts may, by joint resolution, endorse a proposed joint merger plan to commence proceedings to merge the districts pursuant to this subsection.

1. The proposed joint merger plan must specify:

a. The name of each component independent special district to be merged;

b. The name of the proposed merged independent district;

c. The rights, duties, and obligations of the proposed merged independent district;

d. The territorial boundaries of the proposed merged independent district;

e. The governmental organization of the proposed merged independent district insofar as it concerns elected and appointed officials and public employees, along with a transitional plan and schedule for elections and appointments of officials;

f. A fiscal estimate of the potential cost or savings as a result of the merger;

g. Each component independent special district’s assets, including, but not limited to, real and personal property, and the current value thereof;

h. Each component independent special district's liabilities and indebtedness, bonded and otherwise, and the current value thereof;

i. Terms for the assumption and disposition of existing assets, liabilities, and indebtedness of each component independent special district jointly, separately, or in defined proportions;

j. Terms for the common administration and uniform enforcement of existing laws within the proposed merged independent district;

k. The times and places for public hearings on the proposed joint merger plan;

l. The times and places for a referendum in each component independent special district on the proposed joint merger plan, along with the referendum language to be presented for approval; and

m. The effective date of the proposed merger.

2. The resolution endorsing the proposed joint merger plan must be approved by a majority vote of the governing bodies of each component independent special district and adopted at least 60 business days before any general or special election on the proposed joint merger plan.

3. Within 5 business days after the governing bodies approve the resolution endorsing the proposed joint merger plan, the governing bodies must:

a. Cause a copy of the proposed joint merger plan, along with a descriptive summary of the plan, to be displayed and be readily accessible to the public for inspection in at least three public places within the territorial limits of each component independent special district, unless a component independent special district has fewer than three public places, in which case the plan must be accessible for inspection in all public places within the component independent special district;

b. If applicable, cause the proposed joint merger plan, along with a descriptive summary of the plan and a reference to the public places within each component independent special district where a copy of the merger plan may be examined, to be displayed on a website maintained by each district or on a website maintained by the county or municipality in which the districts are located; and

c. Arrange for a descriptive summary of the proposed joint merger plan, and a reference to the public places within the district where a copy may be examined, to be published in a newspaper of general circulation within the component independent special districts at least once each week for 4 successive weeks.

4. The governing body of each component independent special district shall set a time and place for one or more public hearings on the proposed joint merger plan. Each public hearing shall be held on a weekday at least 7 business days after the day the first advertisement is published on the proposed joint merger plan. The hearing or hearings may be held jointly or

separately by the governing bodies of the component independent special districts. Any interested person residing in the respective district shall be given a reasonable opportunity to be heard on any aspect of the proposed merger at the public hearing.

a. Notice of the public hearing addressing the resolution for the proposed joint merger plan must be published pursuant to the notice requirements in s. 189.417 and must provide a descriptive summary of the proposed joint merger plan and a reference to the public places within the component independent special districts where a copy of the plan may be examined.

b. After the final public hearing, the governing bodies of each component independent special district may amend the proposed joint merger plan if the amended version complies with the notice and public hearing requirements provided in this subsection. Thereafter, the governing bodies may approve a final version of the joint merger plan or decline to proceed further with the merger. Approval by the governing bodies of the final version of the joint merger plan must occur within 60 business days after the final hearing.

5. After the final public hearing, the governing bodies shall notify the supervisors of elections of the applicable counties in which district lands are located of the adoption of the resolution by each governing body. The supervisors of elections shall schedule a separate referendum for each component independent special district. The referenda may be held in each district on the same day, or on different days, but no more than 20 days apart.

a. Notice of a referendum on the merger of independent special districts must be provided pursuant to the notice requirements in s. 100.342. At a minimum, the notice must include:

(I) A brief summary of the resolution and joint merger plan;
(II) A statement as to where a copy of the resolution and joint merger plan may be examined;
(III) The names of the component independent special districts to be merged and a description of their territory;
(IV) The times and places at which the referendum will be held; and
(V) Such other matters as may be necessary to call, provide for, and give notice of the referendum and to provide for the conduct thereof and the canvass of the returns.

b. The referenda must be held in accordance with the Florida Election Code and may be held pursuant to ss. 101.6101-101.6107. All costs associated with the referenda shall be borne by the respective component independent special district.

c. The ballot question in such referendum placed before the qualified electors of each component independent special district to be merged must be in substantially the following form:

“Shall (name of component independent special district) and (name of component independent special district or districts) be merged into (name of newly merged independent district) ?

YES

NO”

d. If the component independent special districts proposing to merge have disparate millage rates, the ballot question in the referendum placed before the qualified electors of each component independent special district must be in substantially the following form:

“Shall (name of component independent special district) and (name of component independent special district or districts) be merged into (name of newly merged independent district) if the voter-approved maximum millage rate within each independent special district will not increase absent a subsequent referendum?

YES

NO”

e. In any referendum held pursuant to this subsection, the ballots shall be counted, returns made and canvassed, and results certified in the same manner as other elections or referenda for the component independent special districts.

f. The merger may not take effect unless a majority of the votes cast in each component independent special district are in favor of the merger. If one of the component districts does not obtain a majority vote, the referendum fails, and merger does not take effect.

g. If the merger is approved by a majority of the votes cast in each component independent special district, the merged independent district is created. Upon approval, the merged independent district shall notify the Special District Information Program pursuant to s. 189.418(2) and the local general-purpose governments in which any part of the component independent special districts is situated pursuant to s. 189.418(7).

h. If the referendum fails, the merger process under this paragraph may not be initiated for the same purpose within 2 years after the date of the referendum.

6. Component independent special districts merged pursuant to a joint merger plan by resolution shall continue to be governed as before the merger until the effective date specified in the adopted joint merger plan.

(c) Qualified elector-initiated merger plan.—The qualified electors of two or more contiguous independent special districts may commence a merger proceeding by each filing a petition with the governing body of their respective independent special district proposing to be merged. The petition must contain the signatures of at least 40 percent of the qualified electors of each component independent special district and must be submitted to the appropriate component independent special district governing body no later than 1 year after the start of the qualified elector-initiated merger process.

1. The petition must comply with, and be circulated in, the following form:

PETITION FOR
INDEPENDENT SPECIAL DISTRICT MERGER

We, the undersigned electors and legal voters of (name of independent special district) , qualified to vote at the next general or special election, respectfully petition that there be submitted to the electors and legal voters of (name of independent special district or districts proposed to be merged) , for their approval or rejection at a referendum held for that purpose, a proposal to merge (name of component independent special district) and (name of component independent special district or districts) .

In witness thereof, we have signed our names on the date indicated next to our signatures.

Date Name Home Address

(print under signature)

2. The petition must be validated by a signed statement by a witness who is a duly qualified elector of one of the component independent special districts, a notary public, or another person authorized to take acknowledgments.

a. A statement that is signed by a witness who is a duly qualified elector of the respective district shall be accepted for all purposes as the equivalent of an affidavit. Such statement must be in substantially the following form:

"I, (name of witness) , state that I am a duly qualified voter of (name of independent special district) . Each of the (insert number) persons who have signed this petition sheet has signed his or her name in my presence on the dates indicated above and identified himself or herself to be the same person who signed the sheet. I understand that this statement will be accepted for all purposes as the equivalent of an affidavit and, if it contains a materially false statement, shall subject me to the penalties of perjury."

Date Signature of Witness

b. A statement that is signed by a notary public or another person authorized to take acknowledgments must be in substantially the following form:

"On the date indicated above before me personally came each of the (insert number) electors and legal voters whose signatures appear on this petition sheet, who signed the petition in my presence and who, being by me duly sworn, each for himself or herself, identified himself or herself as the same person who signed the petition, and I declare that the foregoing information they provided was true."

Date Signature of Witness

c. An alteration or correction of information appearing on a petition's signature line, other than an uninitialed signature and date, does not invalidate such signature. In matters of form, this

paragraph shall be liberally construed, not inconsistent with substantial compliance thereto and the prevention of fraud.

d. The appropriately signed petition must be filed with the governing body of each component independent special district. The petition must be submitted to the supervisors of elections of the counties in which the district lands are located. The supervisors shall, within 30 business days after receipt of the petitions, certify to the governing bodies the number of signatures of qualified electors contained on the petitions.

3. Upon verification by the supervisors of elections of the counties within which component independent special district lands are located that 40 percent of the qualified electors have petitioned for merger and that all such petitions have been executed within 1 year after the date of the initiation of the qualified-elector merger process, the governing bodies of each component independent special district shall meet within 30 business days to prepare and approve by resolution a proposed elector-initiated merger plan. The proposed plan must include:

a. The name of each component independent special district to be merged;

b. The name of the proposed merged independent district;

c. The rights, duties, and obligations of the merged independent district;

d. The territorial boundaries of the proposed merged independent district;

e. The governmental organization of the proposed merged independent district insofar as it concerns elected and appointed officials and public employees, along with a transitional plan and schedule for elections and appointments of officials;

f. A fiscal estimate of the potential cost or savings as a result of the merger;

g. Each component independent special district's assets, including, but not limited to, real and personal property, and the current value thereof;

h. Each component independent special district's liabilities and indebtedness, bonded and otherwise, and the current value thereof;

i. Terms for the assumption and disposition of existing assets, liabilities, and indebtedness of each component independent special district, jointly, separately, or in defined proportions;

j. Terms for the common administration and uniform enforcement of existing laws within the proposed merged independent district;

k. The times and places for public hearings on the proposed joint merger plan; and

l. The effective date of the proposed merger.

4. The resolution endorsing the proposed elector-initiated merger plan must be approved by a majority vote of the governing bodies of each component independent special district and must be adopted at least 60 business days before any general or special election on the proposed elector-initiated plan.

5. Within 5 business days after the governing bodies of each component independent special district approve the proposed elector-initiated merger plan, the governing bodies shall:

a. Cause a copy of the proposed elector-initiated merger plan, along with a descriptive summary of the plan, to be displayed and be readily accessible to the public for inspection in at least three public places within the territorial limits of each component independent special district, unless a component independent special district has fewer than three public places, in which case the plan must be accessible for inspection in all public places within the component independent special district;

b. If applicable, cause the proposed elector-initiated merger plan, along with a descriptive summary of the plan and a reference to the public places within each component independent special district where a copy of the merger plan may be examined, to be displayed on a website maintained by each district or otherwise on a website maintained by the county or municipality in which the districts are located; and

c. Arrange for a descriptive summary of the proposed elector-initiated merger plan, and a reference to the public places within the district where a copy may be examined, to be published in a newspaper of general circulation within the component independent special districts at least once each week for 4 successive weeks.

6. The governing body of each component independent special district shall set a time and place for one or more public hearings on the proposed elector-initiated merger plan. Each public hearing shall be held on a weekday at least 7 business days after the day the first advertisement is published on the proposed elector-initiated merger plan. The hearing or hearings may be held jointly or separately by the governing bodies of the component independent special districts. Any interested person residing in the respective district shall be given a reasonable opportunity to be heard on any aspect of the proposed merger at the public hearing.

a. Notice of the public hearing on the proposed elector-initiated merger plan must be published pursuant to the notice requirements in s. 189.417 and must provide a descriptive summary of the elector-initiated merger plan and a reference to the public places within the component independent special districts where a copy of the plan may be examined.

b. After the final public hearing, the governing bodies of each component independent special district may amend the proposed elector-initiated merger plan if the amended version complies with the notice and public hearing requirements provided in this subsection. The governing bodies must approve a final version of the merger plan within 60 business days after the final hearing.

7. After the final public hearing, the governing bodies shall notify the supervisors of elections of the applicable counties in which district lands are located of the adoption of the resolution by each governing body. The supervisors of elections shall schedule a date for the separate referenda for each district. The referenda may be held in each district on the same day, or on different days, but no more than 20 days apart.

a. Notice of a referendum on the merger of the component independent special districts must be provided pursuant to the notice requirements in s. 100.342. At a minimum, the notice must include:

(I) A brief summary of the resolution and elector-initiated merger plan;
(II) A statement as to where a copy of the resolution and petition for merger may be examined;
(III) The names of the component independent special districts to be merged and a description of their territory;
(IV) The times and places at which the referendum will be held; and
(V) Such other matters as may be necessary to call, provide for, and give notice of the referendum and to provide for the conduct thereof and the canvass of the returns.

b. The referenda must be held in accordance with the Florida Election Code and may be held pursuant to ss. 101.6101-101.6107. All costs associated with the referenda shall be borne by the respective component independent special district.

c. The ballot question in such referendum placed before the qualified electors of each component independent special district to be merged must be in substantially the following form:

“Shall (name of component independent special district) and (name of component independent special district or districts) be merged into (name of newly merged independent district) ?

YES

NO”

d. If the component independent special districts proposing to merge have disparate millage rates, the ballot question in the referendum placed before the qualified electors of each component independent special district must be in substantially the following form:

“Shall (name of component independent special district) and (name of component independent special district or districts) be merged into (name of newly merged independent district) if the voter-approved maximum millage rate within each independent special district will not increase absent a subsequent referendum?

YES

NO”

e. In any referendum held pursuant to this subsection, the ballots shall be counted, returns made and canvassed, and results certified in the same manner as other elections or referenda for the component independent special districts.

f. The merger may not take effect unless a majority of the votes cast in each component independent special district are in favor of the merger. If one of the component independent special districts does not obtain a majority vote, the referendum fails, and merger does not take effect.

g. If the merger is approved by a majority of the votes cast in each component independent special district, the merged district shall notify the Special District Information Program pursuant to s. 189.418(2) and the local general-purpose governments in which any part of the component independent special districts is situated pursuant to s. 189.418(7).

h. If the referendum fails, the merger process under this paragraph may not be initiated for the same purpose within 2 years after the date of the referendum.

8. Component independent special districts merged pursuant to an elector-initiated merger plan shall continue to be governed as before the merger until the effective date specified in the adopted elector-initiated merger plan.

(d) Effective date.—The effective date of the merger shall be as provided in the joint merger plan or elector-initiated merger plan, as appropriate, and is not contingent upon the future act of the Legislature.

1. However, as soon as practicable, the merged independent district shall, at its own expense, submit a unified charter for the merged district to the Legislature for approval. The unified charter must make the powers of the district consistent within the merged independent district and repeal the special acts of the districts which existed before the merger.

2. Within 30 business days after the effective date of the merger, the merged independent district’s governing body, as indicated in this subsection, shall hold an organizational meeting to implement the provisions of the joint merger plan or elector-initiated merger plan, as appropriate.

(e) Restrictions during transition period.—Until the Legislature formally approves the unified charter pursuant to a special act, each component independent special district is considered a subunit of the merged independent district subject to the following restrictions:

1. During the transition period, the merged independent district is limited in its powers and financing capabilities within each subunit to those powers that existed within the boundaries of each subunit which were previously granted to the component independent special district in its existing charter before the merger. The merged independent district may not, solely by reason of the merger, increase its powers or financing capability.

2. During the transition period, the merged independent district shall exercise only the legislative authority to levy and collect revenues within the boundaries of each subunit which

was previously granted to the component independent special district by its existing charter before the merger, including the authority to levy ad valorem taxes, non-ad valorem assessments, impact fees, and charges.

a. The merged independent district may not, solely by reason of the merger or the legislatively approved unified charter, increase ad valorem taxes on property within the original limits of a subunit beyond the maximum millage rate approved by the electors of the component independent special district unless the electors of such subunit approve an increase at a subsequent referendum of the subunit's electors. Each subunit may be considered a separate taxing unit.

b. The merged independent district may not, solely by reason of the merger, charge non-ad valorem assessments, impact fees, or other new fees within a subunit which were not otherwise previously authorized to be charged.

3. During the transition period, each component independent special district of the merged independent district must continue to file all information and reports required under this chapter as subunits until the Legislature formally approves the unified charter pursuant to a special act.

4. The intent of this section is to preserve and transfer to the merged independent district all authority that exists within each subunit and was previously granted by the Legislature and, if applicable, by referendum.

(f) Effect of merger, generally.—On and after the effective date of the merger, the merged independent district shall be treated and considered for all purposes as one entity under the name and on the terms and conditions set forth in the joint merger plan or elector-initiated merger plan, as appropriate.

1. All rights, privileges, and franchises of each component independent special district and all assets, real and personal property, books, records, papers, seals, and equipment, as well as other things in action, belonging to each component independent special district before the merger shall be deemed as transferred to and vested in the merged independent district without further act or deed.

2. All property, rights-of-way, and other interests are as effectually the property of the merged independent district as they were of the component independent special district before the merger. The title to real estate, by deed or otherwise, under the laws of this state vested in any component independent special district before the merger may not be deemed to revert or be in any way impaired by reason of the merger.

3. The merged independent district is in all respects subject to all obligations and liabilities imposed and possesses all the rights, powers, and privileges vested by law in other similar entities.

4. Upon the effective date of the merger, the joint merger plan or elector-initiated merger plan, as appropriate, is subordinate in all respects to the contract rights of all holders of any securities

or obligations of the component independent special districts outstanding at the effective date of the merger.

5. The new registration of electors is not necessary as a result of the merger, but all elector registrations of the component independent special districts shall be transferred to the proper registration books of the merged independent district, and new registrations shall be made as provided by law as if no merger had taken place.

(g) Governing body of merged independent district.—

1. From the effective date of the merger until the next general election, the governing body of the merged independent district shall be comprised of the governing body members of each component independent special district, with such members serving until the governing body members elected at the next general election take office.

2. Beginning with the next general election following the effective date of merger, the governing body of the merged independent district shall be comprised of five members. The office of each governing body member shall be designated by seat, which shall be distinguished from other body member seats by an assigned numeral: 1, 2, 3, 4, or 5. The governing body members that are elected in this initial election following the merger shall serve unequal terms of 2 and 4 years in order to create staggered membership of the governing body, with:

a. Member seats 1, 3, and 5 being designated for 4-year terms; and

b. Member seats 2 and 4 being designated for 2-year terms.

3. In general elections thereafter, all governing body members shall serve 4-year terms.

(h) Effect on employees.—Except as otherwise provided by law and except for those officials and employees protected by tenure of office, civil service provisions, or a collective bargaining agreement, upon the effective date of merger, all appointive offices and positions existing in all component independent special districts involved in the merger are subject to the terms of the joint merger plan or elector-initiated merger plan, as appropriate. Such plan may provide for instances in which there are duplications of positions and for other matters such as varying lengths of employee contracts, varying pay levels or benefits, different civil service regulations in the constituent entities, and differing ranks and position classifications for similar positions. For those employees who are members of a bargaining unit certified by the Public Employees Relations Commission, the requirements of chapter 447 apply.

(i) Effect on debts, liabilities, and obligations.—

1. All valid and lawful debts and liabilities existing against a merged independent district, or which may arise or accrue against the merged independent district, which but for merger would be valid and lawful debts or liabilities against one or more of the component independent special districts, are debts against or liabilities of the merged independent district and accordingly shall be defrayed and answered to by the merged independent district to the same extent, and no

further than, the component independent special districts would have been bound if a merger had not taken place.

2. The rights of creditors and all liens upon the property of any of the component independent special districts shall be preserved unimpaired. The respective component districts shall be deemed to continue in existence to preserve such rights and liens, and all debts, liabilities, and duties of any of the component districts attach to the merged independent district.

3. All bonds, contracts, and obligations of the component independent special districts which exist as legal obligations are obligations of the merged independent district, and all such obligations shall be issued or entered into by and in the name of the merged independent district.

(j) Effect on actions and proceedings.—In any action or proceeding pending on the effective date of merger to which a component independent special district is a party, the merged independent district may be substituted in its place, and the action or proceeding may be prosecuted to judgment as if merger had not taken place. Suits may be brought and maintained against a merged independent district in any state court in the same manner as against any other independent special district.

(k) Effect on annexation.—Chapter 171 continues to apply to all annexations by a city within the component independent special districts' boundaries after merger occurs. Any moneys owed to a component independent special district pursuant to s. 171.093, or any interlocal service boundary agreement as a result of annexation predating the merger, shall be paid to the merged independent district after merger.

(l) Effect on millage calculations.—The merged independent special district is authorized to continue or conclude procedures under chapter 200 on behalf of the component independent special districts. The merged independent special district shall make the calculations required by chapter 200 for each component individual special district separately.

(m) Determination of rights.—If any right, title, interest, or claim arises out of a merger or by reason thereof which is not determinable by reference to this subsection, the joint merger plan or elector-initiated merger plan, as appropriate, or otherwise under the laws of this state, the governing body of the merged independent district may provide therefor in a manner conforming to law.

(n) Exemption.—This subsection does not apply to independent special districts whose governing bodies are elected by district landowners voting the acreage owned within the district.

(o) Preemption.—This subsection preempts any special act to the contrary.

(6) INVOLUNTARY MERGER OF INDEPENDENT SPECIAL DISTRICTS.—

(a) Independent special districts created by special act.—In order for the Legislature to merge an active independent special district or districts created and operating pursuant to a special act, the special act merging the active independent special district or districts must be approved at

separate referenda of the impacted local governments by a majority of the resident electors or, for districts in which a majority of governing board members are elected by landowners, a majority of the landowners voting in the same manner by which each independent special district's governing body is elected. The special act merging the districts must include a plan of merger that addresses transition issues such as the effective date of the merger, governance, administration, powers, pensions, and assumption of all assets and liabilities. If a local general-purpose government passes an ordinance or resolution in support of the merger of an active independent special district, the local general-purpose government must pay any expenses associated with the referendum required under this paragraph.

(b) Independent special districts created by a county or municipality.—A county or municipality may merge an independent special district created by the county or municipality pursuant to a referendum or any other procedure by which the independent special district was created. However, if the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to merge the district. The political subdivisions proposing the involuntary merger of an active independent special district must pay any expenses associated with the referendum required under this paragraph.

(c) Inactive independent special districts.—An independent special district that meets any criteria for being declared inactive, or that has already been declared inactive, pursuant to s. 189.4044 may by merged by special act without a referendum.

(7) EXEMPTIONS.— This section does not apply to community development districts implemented pursuant to chapter 190 or to water management districts created and operated pursuant to chapter 373.

History.—s. 8, ch. 89-169; s. 8, ch. 97-255; s. 1, ch. 98-320; s. 142, ch. 2001-266; s. 1, ch. 2012-16.

189.4044 Special procedures for inactive districts.—

(1) The department shall declare inactive any special district in this state by documenting that:

(a) The special district meets one of the following criteria:

1. The registered agent of the district, the chair of the governing body of the district, or the governing body of the appropriate local general-purpose government notifies the department in writing that the district has taken no action for 2 or more years;

2. Following an inquiry from the department, the registered agent of the district, the chair of the governing body of the district, or the governing body of the appropriate local general-purpose government notifies the department in writing that the district has not had a governing board or a sufficient number of governing board members to constitute a quorum for 2 or more years or the registered agent of the district, the chair of the governing body of the district, or the governing body of the appropriate local general-purpose government fails to respond to the department's inquiry within 21 days;

3. The department determines, pursuant to s. 189.421, that the district has failed to file any of the reports listed in s. 189.419;

4. The district has not had a registered office and agent on file with the department for 1 or more years; or

5. The governing body of a special district provides documentation to the department that it has unanimously adopted a resolution declaring the special district inactive. The special district shall be responsible for payment of any expenses associated with its dissolution.

(b) The department, special district, or local general-purpose government published a notice of proposed declaration of inactive status in a newspaper of general circulation in the county or municipality in which the territory of the special district is located and sent a copy of such notice by certified mail to the registered agent or chair of the board, if any. Such notice must include the name of the special district, the law under which it was organized and operating, a general description of the territory included in the special district, and a statement that any objections must be filed pursuant to chapter 120 within 21 days after the publication date; and

(c) Twenty-one days have elapsed from the publication date of the notice of proposed declaration of inactive status and no administrative appeals were filed.

(2) If any special district is declared inactive pursuant to this section, the property or assets of the special district are subject to legal process for payment of any debts of the district. After the payment of all the debts of said inactive special district, the remainder of its property or assets shall escheat to the county or municipality wherein located. If, however, it shall be necessary, in order to pay any such debt, to levy any tax or taxes on the property in the territory or limits of the inactive special district, the same may be assessed and levied by order of the local general-purpose government wherein the same is situated and shall be assessed by the county property appraiser and collected by the county tax collector.

(3) In the case of a district created by special act of the Legislature, the department shall send a notice of declaration of inactive status to the Speaker of the House of Representatives and the President of the Senate. The notice of declaration of inactive status shall reference each known special act creating or amending the charter of any special district declared to be inactive under this section. The declaration of inactive status shall be sufficient notice as required by s. 10, Art. III of the State Constitution to authorize the Legislature to repeal any special laws so reported. In the case of a district created by one or more local general-purpose governments, the department shall send a notice of declaration of inactive status to the chair of the governing body of each local general-purpose government that created the district. In the case of a district created by interlocal agreement, the department shall send a notice of declaration of inactive status to the chair of the governing body of each local general-purpose government which entered into the interlocal agreement.

(4) The entity that created a special district declared inactive under this section must dissolve the special district by repealing its enabling laws or by other appropriate means. Any special

district declared inactive pursuant to subparagraph (1)(a)5. may be dissolved without a referendum.

History.—s. 10, ch. 89-169; s. 10, ch. 97-255; s. 143, ch. 2001-266; s. 17, ch. 2004-305; s. 12, ch. 2011-144; s. 3, ch. 2012-16.

189.4045 Financial allocations.—

(1) The government formed by merger of existing special districts shall assume all indebtedness of, and receive title to all property owned by, the preexisting special districts. The proposed charter shall provide for the determination of the proper allocation of the indebtedness so assumed and the manner in which said debt shall be retired.

(2) Unless otherwise provided by law or ordinance, the dissolution of a special district government shall transfer the title to all property owned by the preexisting special district government to the local general-purpose government, which shall also assume all indebtedness of the preexisting special district.

(3) The provisions of this section shall not apply to community development districts established pursuant to chapter 190 or to water management districts created and operated pursuant to chapter 373.

History.—s. 11, ch. 89-169; s. 11, ch. 97-255.

189.4047 Refund of certain special assessments.—

If a dependent special district has levied assessments for an improvement or specialized function for which it was created; no bonds have been issued against which the special assessments are pledged; and the county or municipality which created the special district determines that the demand for the improvement or function no longer exists or the majority of the land against which the special assessments were authorized has been purchased by a tax-exempt governmental agency to be preserved for environmental purposes and which cannot receive the benefit for which the assessments were levied, unspent and unobligated moneys collected as assessments, along with any interest collected thereon, shall be refunded to the original payors of the assessments when the costs of distributing the refund do not exceed the amount available for refund. This section shall operate retroactively to January 1, 1987.
History.—s. 12, ch. 97-255.

189.405 Elections; general requirements and procedures; education programs.—

(1) If a dependent special district has an elected governing board, elections shall be conducted by the supervisor of elections of the county wherein the district is located in accordance with the Florida Election Code, chapters 97-106.

(2)(a) Any independent special district located entirely in a single county may provide for the conduct of district elections by the supervisor of elections for that county. Any independent

special district that conducts its elections through the office of the supervisor shall make election procedures consistent with the Florida Election Code.

(b) Any independent special district not conducting district elections through the supervisor of elections shall report to the supervisor in a timely manner the purpose, date, authorization, procedures, and results of each election conducted by the district.

(c) A candidate for a position on a governing board of a single-county special district that has its elections conducted by the supervisor of elections shall qualify for the office with the county supervisor of elections in whose jurisdiction the district is located. Elections for governing board members elected by registered electors shall be nonpartisan, except when partisan elections are specified by a district's charter. Candidates shall qualify as directed by chapter 99. The qualifying fee shall be remitted to the general revenue fund of the qualifying officer to help defray the cost of the election.

(3)(a) If a multicounty special district has a popularly elected governing board, elections for the purpose of electing members to such board shall conform to the Florida Election Code, chapters 97-106.

(b) With the exception of those districts conducting elections on a one-acre/one-vote basis, qualifying for multicounty special district governing board positions shall be coordinated by the Department of State. Elections for governing board members elected by registered electors shall be nonpartisan, except when partisan elections are specified by a district's charter. Candidates shall qualify as directed by chapter 99. The qualifying fee shall be remitted to the Department of State.

(4) With the exception of elections of special district governing board members conducted on a one-acre/one-vote basis, in any election conducted in a special district the decision made by a majority of those voting shall prevail, except as otherwise specified by law.

(5)(a) The department may provide, contract for, or assist in conducting education programs, as its budget permits, for all newly elected or appointed members of district boards. The education programs shall include, but are not limited to, courses on the code of ethics for public officers and employees, public meetings and public records requirements, public finance, and parliamentary procedure. Course content may be offered by means of the following: videotapes, live seminars, workshops, conferences, teleconferences, computer-based training, multimedia presentations, or other available instructional methods.

(b) An individual district board, at its discretion, may bear the costs associated with educating its members. Board members of districts which have qualified for a zero annual fee for the most recent invoicing period pursuant to s. 189.427 shall not be required to pay a fee for any education program the department provides, contracts for, or assists in conducting.

(6) The provisions of this section shall not apply to community development districts established pursuant to chapter 190 or to water management districts created and operated pursuant to chapter 373.

(7) Nothing in this act requires that a special district governed by an appointed board convert to an elected governing board.

History.—s. 12, ch. 89-169; s. 13, ch. 97-255; s. 2, ch. 98-320; s. 31, ch. 99-378; s. 52, ch. 2007-30.

189.4051 Elections; special requirements and procedures for districts with governing boards elected on a one-acre/one-vote basis.—

(1) DEFINITIONS.—As used in this section:

(a) "Qualified elector" means any person at least 18 years of age who is a citizen of the United States, a permanent resident of Florida, and a freeholder or freeholder's spouse and resident of the district who registers with the supervisor of elections of a county within which the district lands are located when the registration books are open.

(b) "Urban area" means a contiguous developed and inhabited urban area within a district with a minimum average resident population density of at least 1.5 persons per acre as defined by the latest official census, special census, or population estimate or a minimum density of one single-family home per 2.5 acres with access to improved roads or a minimum density of one single-family home per 5 acres within a recorded plat subdivision. Urban areas shall be designated by the governing board of the district with the assistance of all local general-purpose governments having jurisdiction over the area within the district.

(c) "Governing board member" means any duly elected member of the governing board of a special district elected pursuant to this section, provided that any board member elected by popular vote shall be a qualified district elector and any board member elected on a one-acre/one-vote basis shall meet the requirements of s. 298.11 for election to the board.

(d) "Contiguous developed urban area" means any reasonably compact urban area located entirely within a special district. The separation of urban areas by a publicly owned park, right-of-way, highway, road, railroad, canal, utility, body of water, watercourse, or other minor geographical division of a similar nature shall not prevent such areas from being defined as urban areas.

(2) POPULAR ELECTIONS; REFERENDUM; DESIGNATION OF URBAN AREAS.—

(a) Referendum.—

1. A referendum shall be called by the governing board of a special district where the board is elected on a one-acre/one-vote basis on the question of whether certain members of a district governing board should be elected by qualified electors, provided each of the following conditions has been satisfied at least 60 days prior to the general or special election at which the referendum is to be held:

a. The district shall have a total population, according to the latest official state census, a special census, or a population estimate, of at least 500 qualified electors.

b. A petition signed by 10 percent of the qualified electors of the district shall have been filed with the governing board of the district. The petition shall be submitted to the supervisor of elections of the county or counties in which the lands are located. The supervisor shall, within 30 days after the receipt of the petitions, certify to the governing board the number of signatures of qualified electors contained on the petition.

2. Upon verification by the supervisor or supervisors of elections of the county or counties within which district lands are located that 10 percent of the qualified electors of the district have petitioned the governing board, a referendum election shall be called by the governing board at the next regularly scheduled election of governing board members occurring at least 30 days after verification of the petition or within 6 months of verification, whichever is earlier.

3. If the qualified electors approve the election procedure described in this subsection, the governing board of the district shall be increased to five members and elections shall be held pursuant to the criteria described in this subsection beginning with the next regularly scheduled election of governing board members or at a special election called within 6 months following the referendum and final unappealed approval of district urban area maps as provided in paragraph (b), whichever is earlier.

4. If the qualified electors of the district disapprove the election procedure described in this subsection, elections of the members of the governing board shall continue as described by s. 298.12 or the enabling legislation for the district. No further referendum on the question shall be held for a minimum period of 2 years following the referendum.

(b) Designation of urban areas.—

1. Within 30 days after approval of the election process described in this subsection by qualified electors of the district, the governing board shall direct the district staff to prepare and present maps of the district describing the extent and location of all urban areas within the district. Such determination shall be based upon the criteria contained within paragraph (1)(b).

2. Within 60 days after approval of the election process described in this subsection by qualified electors of the district, the maps describing urban areas within the district shall be presented to the governing board.

3. Any district landowner or elector may contest the accuracy of the urban area maps prepared by the district staff within 30 days after submission to the governing board. Upon notice of objection to the maps, the governing board shall request the county engineer to prepare and present maps of the district describing the extent and location of all urban areas within the district. Such determination shall be based upon the criteria contained within paragraph (1)(b). Within 30 days after the governing board request, the county engineer shall present the maps to the governing board.

4. Upon presentation of the maps by the county engineer, the governing board shall compare the maps submitted by both the district staff and the county engineer and make a determination

as to which set of maps to adopt. Within 60 days after presentation of all such maps, the governing board may amend and shall adopt the official maps at a regularly scheduled board meeting.

5. Any district landowner or qualified elector may contest the accuracy of the urban area maps adopted by the board within 30 days after adoption by petition to the circuit court with jurisdiction over the district. Accuracy shall be determined pursuant to paragraph (1)(b). Any petitions so filed shall be heard expeditiously, and the maps shall either be approved or approved with necessary amendments to render the maps accurate and shall be certified to the board.

6. Upon adoption by the board or certification by the court, the district urban area maps shall serve as the official maps for determination of the extent of urban area within the district and the number of governing board members to be elected by qualified electors and by the one-acre/one-vote principle at the next regularly scheduled election of governing board members.

7. Upon a determination of the percentage of urban area within the district as compared with total area within the district, the governing board shall order elections in accordance with the percentages pursuant to paragraph (3)(a). The landowners' meeting date shall be designated by the governing board.

8. The maps shall be updated and readopted every 5 years or sooner in the discretion of the governing board.

(3) GOVERNING BOARD.—

(a) Composition of board.—

1. Members of the governing board of the district shall be elected in accordance with the following determinations of urban area:

a. If urban areas constitute 25 percent or less of the district, one governing board member shall be elected by the qualified electors and four governing board members shall be elected in accordance with the one-acre/one-vote principle contained within s. 298.11 or the district-enabling legislation.

b. If urban areas constitute 26 percent to 50 percent of the district, two governing board members shall be elected by the qualified electors and three governing board members shall be elected in accordance with the one-acre/one-vote principle contained within s. 298.11 or the district-enabling legislation.

c. If urban areas constitute 51 percent to 70 percent of the district, three governing board members shall be elected by the qualified electors and two governing board members shall be elected in accordance with the one-acre/one-vote principle contained within s. 298.11 or the district-enabling legislation.

d. If urban areas constitute 71 percent to 90 percent of the district, four governing board members shall be elected by the qualified electors and one governing board member shall be elected in accordance with the one-acre/one-vote principle contained within s. 298.11 or the district-enabling legislation.

e. If urban areas constitute 91 percent or more of the district, all governing board members shall be elected by the qualified electors.

2. All governing board members elected by qualified electors shall be elected at large.

(b) Term of office.—All governing board members elected by qualified electors shall have a term of 4 years except for governing board members elected at the first election and the first landowners' meeting following the referendum prescribed in paragraph (2)(a). Governing board members elected at the first election and the first landowners' meeting following the referendum shall serve as follows:

1. If one governing board member is elected by the qualified electors and four are elected on a one-acre/one-vote basis, the governing board member elected by the qualified electors shall be elected for a period of 4 years. Governing board members elected on a one-acre/one-vote basis shall be elected for periods of 1, 2, 3, and 4 years, respectively, as prescribed by ss. 298.11 and 298.12.

2. If two governing board members are elected by the qualified electors and three are elected on a one-acre/one-vote basis, the governing board members elected by the electors shall be elected for a period of 4 years. Governing board members elected on a one-acre/one-vote basis shall be elected for periods of 1, 2, and 3 years, respectively, as prescribed by ss. 298.11 and 298.12.

3. If three governing board members are elected by the qualified electors and two are elected on a one-acre/one-vote basis, two of the governing board members elected by the electors shall be elected for a term of 4 years and the other governing board member elected by the electors shall be elected for a term of 2 years. Governing board members elected on a one-acre/one-vote basis shall be elected for terms of 1 and 2 years, respectively, as prescribed by ss. 298.11 and 298.12.

4. If four governing board members are elected by the qualified electors and one is elected on a one-acre/one-vote basis, two of the governing board members elected by the electors shall be elected for a term of 2 years and the other two for a term of 4 years. The governing board member elected on a one-acre/one-vote basis shall be elected for a term of 1 year as prescribed by ss. 298.11 and 298.12.

5. If five governing board members are elected by the qualified electors, three shall be elected for a term of 4 years and two for a term of 2 years.

6. If any vacancy occurs in a seat occupied by a governing board member elected by the qualified electors, the remaining members of the governing board shall, within 45 days after the vacancy occurs, appoint a person who would be eligible to hold the office to the unexpired term.

(c) Landowners' meetings.—

1. An annual landowners' meeting shall be held pursuant to s. 298.11 and at least one governing board member shall be elected on a one-acre/one-vote basis pursuant to s. 298.12 for so long as 10 percent or more of the district is not contained in an urban area. In the event all district governing board members are elected by qualified electors, there shall be no further landowners' meetings.

2. At any landowners' meeting called pursuant to this section, 50 percent of the district acreage shall not be required to constitute a quorum and each governing board member shall be elected by a majority of the acreage represented either by owner or proxy present and voting at said meeting.

3. All landowners' meetings of districts operating pursuant to this section shall be set by the board within the month preceding the month of the election of the governing board members by the electors.

4. Vacancies on the board shall be filled pursuant to s. 298.12 except as otherwise provided in subparagraph (b)6.

(4) QUALIFICATIONS.—Elections for governing board members elected by qualified electors shall be nonpartisan. Qualifications shall be pursuant to the Florida Election Code and shall occur during the qualifying period established by s. 99.061. Qualification requirements shall only apply to those governing board member candidates elected by qualified electors. Following the first election pursuant to this section, elections to the governing board by qualified electors shall occur at the next regularly scheduled election closest in time to the expiration date of the term of the elected governing board member. If the next regularly scheduled election is beyond the normal expiration time for the term of an elected governing board member, the governing board member shall hold office until the election of a successor.

(5) Those districts established as single-purpose water control districts, and which continue to act as single-purpose water control districts, pursuant to chapter 298, pursuant to a special act, pursuant to a local government ordinance, or pursuant to a judicial decree, shall be exempt from the provisions of this section. All other independent special districts with governing boards elected on a one-acre/one-vote basis shall be subject to the provisions of this section.

(6) The provisions of this section shall not apply to community development districts established pursuant to chapter 190.

History.—s. 13, ch. 89-169; s. 14, ch. 97-255.

189.4065 Collection of non-ad valorem assessments.—

Community development districts may and other special districts shall provide for the collection of annual non-ad valorem assessments in accordance with chapter 197 or monthly non-ad valorem assessments in accordance with chapter 170.

History.—s. 14, ch. 89-169.

189.408 Special district bond referenda.—

Where required by the State Constitution or general law, special district bond referenda shall be conducted according to ss. 100.211 and 100.221. The provisions of this section shall not apply to community development districts established pursuant to chapter 190.
History.—s. 15, ch. 89-169.

189.4085 Bond issuance.—

If a referendum is not required, the district shall ensure that, at the time of the closing, the bonds met at least one of the following criteria:

(1) The bonds were rated in one of the highest four ratings by a nationally recognized rating service;

(2) The bonds were privately placed with or otherwise sold to accredited investors;

(3) The bonds were backed by a letter of credit from a bank, savings and loan association, or other creditworthy guarantor, or by bond insurance, guaranteeing payment of principal and interest on the bonds; or

(4) The bonds were accompanied by an independent financial advisory opinion stating that estimates of debt service coverage and probability of debt repayment are reasonable, which opinion was provided by an independent financial advisory, consulting, or accounting firm registered where professional registration is required by law and which is in good standing with the state and in conformance with all applicable professional standards for such opinions.

History.—s. 16, ch. 89-169; s. 10, ch. 96-324.

189.412 Special District Information Program; duties and responsibilities.—

The Special District Information Program of the Department of Economic Opportunity is created and has the following special duties:

(1) The collection and maintenance of special district noncompliance status reports from the Department of Management Services, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Auditor General, and the Legislative Auditing Committee, for the reporting required in ss. 112.63, 218.32, 218.38, and 218.39. The noncompliance reports must list those special districts that did not comply with the statutory reporting requirements.

(2) The maintenance of a master list of independent and dependent special districts which shall be available on the department's website.

(3) The publishing and updating of a "Florida Special District Handbook" that contains, at a minimum:

(a) A section that specifies definitions of special districts and status distinctions in the statutes.

(b) A section or sections that specify current statutory provisions for special district creation, implementation, modification, dissolution, and operating procedures.

(c) A section that summarizes the reporting requirements applicable to all types of special districts as provided in ss. 189.417 and 189.418.

(4) When feasible, securing and maintaining access to special district information collected by all state agencies in existing or newly created state computer systems.

(5) The facilitation of coordination and communication among state agencies regarding special district information.

(6) The conduct of studies relevant to special districts.

(7) The provision of assistance related to and appropriate in the performance of requirements specified in this chapter, including assisting with an annual conference sponsored by the Florida Association of Special Districts or its successor.

(8) Providing assistance to local general-purpose governments and certain state agencies in collecting delinquent reports or information, helping special districts comply with reporting requirements, declaring special districts inactive when appropriate, and, when directed by the Legislative Auditing Committee, initiating enforcement provisions as provided in ss. 189.4044, 189.419, and 189.421.

History.—s. 18, ch. 89-169; s. 15, ch. 90-502; s. 79, ch. 92-279; s. 55, ch. 92-326; s. 15, ch. 95-154; ss. 3, 17, ch. 95-272; ss. 11, 12, ch. 96-324; s. 15, ch. 97-255; s. 3, ch. 97-287; s. 69, ch. 99-255; s. 32, ch. 99-378; s. 45, ch. 2001-266; s. 25, ch. 2002-1; s. 168, ch. 2003-261; s. 18, ch. 2004-305; s. 48, ch. 2010-102; s. 65, ch. 2011-142; s. 13, ch. 2011-144.

189.413 Special districts; oversight of state funds use.—

Any state agency administering funding programs for which special districts are eligible shall be responsible for oversight of the use of such funds by special districts. The oversight responsibilities shall include, but not be limited to:

(1) Reporting the existence of the program to the Special District Information Program of the department.

(2) Submitting annually a list of special districts participating in a state funding program to the Special District Information Program of the department. This list must indicate the special districts, if any, that are not in compliance with state funding program requirements.
History.—s. 19, ch. 89-169; s. 66, ch. 2011-142.

189.415 Special district public facilities report.—

(1) It is declared to be the policy of this state to foster coordination between special districts and local general-purpose governments as those local general-purpose governments develop comprehensive plans under the Community Planning Act, pursuant to part II of chapter 163.

(2) Each independent special district shall submit to each local general-purpose government in which it is located a public facilities report and an annual notice of any changes. The public facilities report shall specify the following information:

(a) A description of existing public facilities owned or operated by the special district, and each public facility that is operated by another entity, except a local general-purpose government, through a lease or other agreement with the special district. This description shall include the current capacity of the facility, the current demands placed upon it, and its location. This information shall be required in the initial report and updated every 7 years at least 12 months before the submission date of the evaluation and appraisal notification letter of the appropriate local government required by s. 163.3191. The department shall post a schedule on its website, based on the evaluation and appraisal notification schedule prepared pursuant to s. 163.3191(5), for use by a special district to determine when its public facilities report and updates to that report are due to the local general-purpose governments in which the special district is located.

(b) A description of each public facility the district is building, improving, or expanding, or is currently proposing to build, improve, or expand within at least the next 7 years, including any facilities that the district is assisting another entity, except a local general-purpose government, to build, improve, or expand through a lease or other agreement with the district. For each public facility identified, the report shall describe how the district currently proposes to finance the facility.

(c) If the special district currently proposes to replace any facilities identified in paragraph (a) or paragraph (b) within the next 10 years, the date when such facility will be replaced.

(d) The anticipated time the construction, improvement, or expansion of each facility will be completed.

(e) The anticipated capacity of and demands on each public facility when completed. In the case of an improvement or expansion of a public facility, both the existing and anticipated capacity must be listed.

(3) A special district proposing to build, improve, or expand a public facility which requires a certificate of need pursuant to chapter 408 shall elect to notify the appropriate local general-

purpose government of its plans either in its 7-year plan or at the time the letter of intent is filed with the Agency for Health Care Administration pursuant to s. 408.039.

(4) Those special districts building, improving, or expanding public facilities addressed by a development order issued to the developer pursuant to s. 380.06 may use the most recent annual report required by s. 380.06(15) and (18) and submitted by the developer, to the extent the annual report provides the information required by subsection (2).

(5) The facilities report shall be prepared and submitted within 1 year after the district's creation.

(6) For purposes of the preparation or revision of local government comprehensive plans required pursuant to s. 163.3161, a special district public facilities report may be used and relied upon by the local general-purpose government or governments within which the special district is located.

(7) Any special district that has completed the construction of its public facilities, improvements to its facilities, or its development is not required to submit a public facilities report, but must submit the information required by paragraph (2)(a).

(8) A special district plan of reclamation required pursuant to general law or special act, including, but not limited to, a plan prepared pursuant to chapter 298 which complies with the requirements of subsection (2), shall satisfy the requirement for a public facilities report. A water management and control plan adopted pursuant to s. 190.013, which complies with the requirements of subsection (2), satisfies the requirement for a public facilities report for the facilities the plan addresses.

(9) The Reedy Creek Improvement District is not required to provide the public facilities report as specified in subsection (2).

(10) Each deepwater port listed in s. 403.021(9)(b) shall satisfy the requirements of subsection (2) by submitting to the appropriate local government a comprehensive master plan as required by s. 163.3178(2)(k). All other ports shall submit a public facilities report as required in subsection (2).

History.—s. 20, ch. 89-169; s. 26, ch. 95-280; s. 16, ch. 97-255; s. 17, ch. 99-8; s. 38, ch. 2011-139; s. 15, ch. 2012-99.

189.4155 Activities of special districts; local government comprehensive planning.—

(1) Construction or expansion of a public facility, or major alteration which affects the quantity or quality of the level of service of a public facility, which is undertaken or initiated by a special district or through some other entity shall be consistent with the applicable local government comprehensive plan adopted pursuant to part II of chapter 163; provided, however, the local government comprehensive plan shall not:

(a) Require an independent special district to construct, expand, or perform a major alteration of any public facility; or

(b) Require any special district to construct, expand, or perform a major alteration of any public facility which would result in an impairment of covenants and agreements relating to bonds validated or issued by the special district.

(2) When a local government has issued a development order which approves the construction of public facilities or has issued a development order pursuant to chapter 380, the local government shall not use the requirements of this section to limit or modify the right of an independent special district to construct, modify, operate, or maintain public facilities authorized by the development order.

(3) The provisions of this section shall not apply to water management districts created pursuant to s. 373.069, to regional water supply authorities created pursuant to s. 373.713, or to spoil disposal sites owned or used by the Federal Government.

(4) Ports listed in s. 403.021(9)(b) which operate in compliance with a port master plan which has been incorporated into the appropriate local government comprehensive plan pursuant to s. 163.3178(2)(k) shall be deemed to be in compliance with the requirements of this section.

(5) Nothing in this section shall create or alter the respective rights of local governments or special districts to provide public facilities or services to a particular geographic area or location, nor shall this section alter or affect the police powers of any local government or the authority or requirements under chapter 163.

(6) Any independent district created under a special act or general law, including, but not limited to, this chapter, chapter 190, chapter 191, or chapter 298, for the purpose of providing urban infrastructure or services may provide housing and housing assistance for its employed personnel whose total annual household income does not exceed 140 percent of the area median income, adjusted for family size.

History.—s. 21, ch. 89-169; s. 17, ch. 97-255; s. 6, ch. 2006-69; s. 12, ch. 2007-5; s. 7, ch. 2010-205.

189.4156 Water management district technical assistance; local government comprehensive planning.—

Water management districts shall assist local governments in the development of local government comprehensive plan elements related to water resource issues as required by s. 373.711.

History.—s. 22, ch. 89-169; s. 8, ch. 2010-205.

189.416 Designation of registered office and agent.—

(1) Within 30 days after the first meeting of its governing board, each special district in the state shall designate a registered office and a registered agent and file such information with the

local governing authority or authorities and with the department. The registered agent shall be an agent of the district upon whom any process, notice, or demand required or permitted by law to be served upon the district may be served. A registered agent shall be an individual resident of this state whose business address is identical with the registered office of the district. The registered office may be, but need not be, the same as the place of business of the special district.

(2) The district may change its registered office or change its registered agent, or both, upon filing such information with the local governing authority or authorities and with the department.
History.—s. 10, ch. 79-183; s. 15, ch. 81-167; s. 23, ch. 89-169; s. 18, ch. 97-255.
Note.—Former s. 189.004.

189.417 Meetings; notice; required reports.—

(1) The governing body of each special district shall file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities. The schedule shall include the date, time, and location of each scheduled meeting. The schedule shall be published quarterly, semiannually, or annually in a newspaper of general paid circulation in the manner required in this subsection. The governing body of an independent special district shall advertise the day, time, place, and purpose of any meeting other than a regular meeting or any recessed and reconvened meeting of the governing body, at least 7 days prior to such meeting, in a newspaper of general paid circulation in the county or counties in which the special district is located, unless a bona fide emergency situation exists, in which case a meeting to deal with the emergency may be held as necessary, with reasonable notice, so long as it is subsequently ratified by the board. No approval of the annual budget shall be granted at an emergency meeting. The advertisement shall be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall appear in a newspaper that is published at least 5 days a week, unless the only newspaper in the county is published fewer than 5 days a week. The newspaper selected must be one of general interest and readership in the community and not one of limited subject matter, pursuant to chapter 50. Any other provision of law to the contrary notwithstanding, and except in the case of emergency meetings, water management districts may provide reasonable notice of public meetings held to evaluate responses to solicitations issued by the water management district, by publication in a newspaper of general paid circulation in the county where the principal office of the water management district is located, or in the county or counties where the public work will be performed, no less than 7 days before such meeting.

(2) All meetings of the governing body of the special district shall be open to the public and governed by the provisions of chapter 286.

(3) Meetings of the governing body of the special district shall be held in a public building when available within the district, in a county courthouse of a county in which the district is located, or in a building in the county accessible to the public.

History.—s. 10, ch. 79-183; s. 78, ch. 81-259; s. 24, ch. 89-169; s. 19, ch. 97-255; s. 33, ch. 99-378.

Note.—Former s. 189.005.

189.418 Reports; budgets; audits.—

(1) When a new special district is created, the district must forward to the department, within 30 days after the adoption of the special act, rule, ordinance, resolution, or other document that provides for the creation of the district, a copy of the document and a written statement that includes a reference to the status of the special district as dependent or independent and the basis for such classification. In addition to the document or documents that create the district, the district must also submit a map of the district, showing any municipal boundaries that cross the district's boundaries, and any county lines if the district is located in more than one county. The department must notify the local government or other entity and the district within 30 days after receipt of the document or documents that create the district as to whether the district has been determined to be dependent or independent.

(2) Any amendment, modification, or update of the document by which the district was created, including changes in boundaries, must be filed with the department within 30 days after adoption. The department may initiate proceedings against special districts as provided in s. 189.421 for failure to file the information required by this subsection. However, for the purposes of this section and s. 175.101(1), the boundaries of a district shall be deemed to include an area that has been annexed until the completion of the 4-year period specified in s. 171.093(4) or other mutually agreed upon extension, or when a district is providing services pursuant to an interlocal agreement entered into pursuant to s. 171.093(3).

(3) The governing body of each special district shall adopt a budget by resolution each fiscal year. The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1). The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget.

(4) The tentative budget must be posted on the special district's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget. The final adopted budget must be posted on the special district's official website within 30 days after adoption. If the special district does not operate an official website, the special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or governing authority. This subsection and subsection (3) do not apply to water management districts as defined in s. 373.019.

(5) The proposed budget of a dependent special district must be contained within the general budget of the local governing authority to which it is dependent and be clearly stated as the

budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.

(6) The governing body of each special district at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year as follows:

(a) Appropriations for expenditures within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund do not increase.

(b) The governing body may establish procedures by which the designated budget officer may authorize certain amendments if the total appropriations of the fund do not increase.

(c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted by resolution.

(7) If the governing body of a special district amends the budget pursuant to paragraph (6)(c), the adopted amendment must be posted on the official website of the special district within 5 days after adoption. If the special district does not operate an official website, the special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the adopted amendment to the manager or administrator of the local general-purpose government or governing authority. The manager or administrator shall post the adopted amendment on the website of the local general-purpose government or governing authority.