

# LOCAL GOVERNMENT AFFAIRS SUBCOMMITTEE

# **MEETING PACKET**

Wednesday, November 18, 2015 1:00 p.m. Webster Hall (212 Knott)

Steve Crisafulli Speaker Debbie Mayfield Chair



# The Florida House of Representatives Local Government Affairs Subcommittee

Steve Crisafulli Speaker Debbie Mayfield Chair

Meeting Agenda Wednesday, November 18, 2015 Webster Hall (212 Knott) 1:00 p.m. – 3:00 p.m.

- I. Call to Order
- II. Roll Call
- III. Pledge of Allegiance
- IV. Welcome and Opening Remarks
- V. Consideration of the Following Bill(s):

HB 355 Supervisor of Elections Salaries by Artiles

HB 419 Highlands Road and Bridge District, Pasco County by Burgess

HB 479 Special Districts by Metz

HB 481 Columbia County Law Library by Porter

VI. Adjournment

HB 355

# HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 355 Supervisor of Elections Salaries SPONSOR(S): Artiles TIED BILLS: IDEN./SIM. BILLS: SB 514

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| REFERENCE                                | ACTION | ANALYST | STAFF DIRECTOR or<br>BUDGET/POLICY CHIEF |
|--|--------|---------|--|
| 1) Local Government Affairs Subcommittee |        | Darden  | Miller GMAM                              |
| 2) Government Operations Subcommittee    |        | 0       |  |
| 3) Local & Federal Affairs Committee     |        |         |  |

#### SUMMARY ANALYSIS

The supervisor of elections is a county officer created by the Florida Constitution. The supervisor of elections is responsible for administering the state's voter registration system at the local level and managing the logistics of elections conducted in the county.

The salaries for most county constitutional officers are set by a statewide formula. This formula provides a base salary determined by a county's population group and a group rate for each person in excess of minimum number needed to qualify for the population group. While the base salary differs between the various county constitutional officers, the additional salary above the base for the population group is calculated using the same multiplier rate for all officers except the supervisor of elections.

The bill increases the population group multiplier rates used to calculate the salaries above the base for supervisors of elections to the same as used for other county constitutional officers.

The bill would have an insignificant negative fiscal impact on local governments, since it would increase the compensation for the county supervisor of elections.

The effective date of the bill is July 1, 2016.

### FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

### A. EFFECT OF PROPOSED CHANGES:

#### **Present Situation**

#### Supervisor of Elections

The supervisor of elections is a county office created by the Florida Constitution.<sup>1</sup> The specific duties and responsibilities of the office are defined by ch. 98, F.S. (Registration Office, Officers, and Procedures).<sup>2</sup> The supervisor of elections is responsible for:

- Updating voter registration information;<sup>3</sup>
- Entering new voter registrations into the statewide voter registration system;<sup>4</sup>
- Determining if a voter registration applicant is ineligible;<sup>5</sup>
- Acting as the official custodian of documents received related to the registration of electors and changes in the voter registration status of electors of the county;<sup>6</sup>
- Preserving certain statements and other documentation concerning campaign finances pursuant to ch. 106, F.S.;<sup>7</sup>
- Appointing deputy supervisors;<sup>8</sup>
- Making training for voter registration procedures available to individuals, groups, centers for independent living, and public libraries in the county;<sup>9</sup>
- Ensuring voter registration and list maintenance procedures comply with state and federal statutes and regulations;<sup>10</sup>
- Maintaining the registration list to ensure the integrity of the electoral process;<sup>11</sup> and
- Maintaining a list of valid residential street addresses for the purposes of verifying the legal addresses of all voters residing in the county.<sup>12</sup>

The supervisor of elections is also responsible for managing the logistics of general, primary, and special elections.<sup>13</sup> These duties include:

- Providing recommendations to the board of county commissioners in drawing election precincts for the county and transmitting information to the Department of State;<sup>14</sup>
- Ensuring the security and maintenance of voting equipment;<sup>15</sup>
- Publishing a sample ballot in a newspaper of general circulation;<sup>16</sup>
- Appointing poll workers to serve as clerks or inspectors for each precinct of the county;<sup>17</sup>

- <sup>9</sup> Section 98.015(9), F.S.
- <sup>10</sup> Section 98.015(10), F.S.

<sup>&</sup>lt;sup>1</sup> Art. VII, s. 1(d), Fla. Const.. The other county constitutional officers are the sheriff, tax collector, property appraiser, and clerk of the circuit court.

<sup>&</sup>lt;sup>2</sup> Ch. 98, F.S.

<sup>&</sup>lt;sup>3</sup> Section 98.015(3), F.S.

<sup>&</sup>lt;sup>4</sup> Id.

Section 98.045, F.S.

<sup>&</sup>lt;sup>6</sup> Section 98.015(3), F.S.

<sup>&</sup>lt;sup>7</sup> Section 98.015(5), F.S.

<sup>&</sup>lt;sup>8</sup> Section 98.015(8), F.S.

<sup>&</sup>lt;sup>11</sup> Section 98.065, F.S.

<sup>&</sup>lt;sup>12</sup> Section 98.015(12), F.S.

<sup>&</sup>lt;sup>13</sup> See generally ch. 102, F.S.

<sup>&</sup>lt;sup>14</sup> Section 101.001, F.S.

<sup>&</sup>lt;sup>15</sup> Sections 101.015, 101.5612, F.S.

<sup>&</sup>lt;sup>16</sup> Section 101.20, F.S.

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- Conducting training for inspectors, clerks, and deputy sheriffs in their duties and responsibilities as election officials;<sup>18</sup>
- Informing the clerk of each polling location about the area in which soliciting is unlawful;<sup>19</sup>
- Creating the form for tabulation of votes and proclamation of results;<sup>20</sup>
- Serving as a member of the county canvassing board to publicly review absentee and provisional ballots;<sup>21</sup> and
- Presenting the certification of election to the winning candidate.<sup>22</sup>

### **Compensation of County Officials**

Since 1961, the salaries of county elected officials have been standardized across the state.<sup>23</sup> Previously, the salaries of county officials had been adjusted by a "haphazard, preferential, [and] inequitable" series of special acts.<sup>24</sup> The current system applies to all officials, except for those whose salary is set by a county home rule charter and officials of counties with a chartered consolidated form of government.<sup>25</sup>

The salaries of county elected officials are funded at the county level, by a resolution of the board of county commissioners in concurrence with the elected official involved.<sup>26</sup> This resolution remains in effect for the official's current term of office, but may be rescinded at the end of each fiscal year by an agreement between the official and the board of county commissioners.<sup>27</sup> The payment of the official's salary comes from the budget for his or her office, but the county is liable for paying the officer's salary from the general revenue fund if the budget for the office is insufficient.<sup>28</sup> If this occurs, the county must notify the Department of Financial Services and the deficiency is listed in the comptroller's annual report of county finances and county fee officers.<sup>29</sup>

The salaries for all county elected officials are based on a formula established by statute.<sup>30</sup> For the offices created by the Florida Constitution,<sup>31</sup> the salary schedule divides counties into six groups based on population.<sup>32</sup> These groups range from population group I, for counties with less than 50,000 residents, to population group VI, for counties with 1,000,000 or more residents. The salary rate of the official is calculated by adding the base salary for the county's population group to the product of the county's group rate and the number of residents in excess of the minimum for the population group.

Currently, all county constitutional officers except for the supervisor of elections have the same group rate for each population group.<sup>33</sup> The current group rate differential between the supervisor of elections

- <sup>28</sup> Section 145.141, F.S.
- <sup>29</sup> Id.

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<sup>&</sup>lt;sup>17</sup> Section 102.012(1)(a), F.S.

<sup>18</sup> Section 102.014(1), F.S.

<sup>&</sup>lt;sup>19</sup> Section 102.031(4)(c), F.S. "Soliciting" includes, but is not limited to, seeking votes, facts, opinions, or contributions; distributing political or campaign materials, leaflets, and handouts; conducting an unauthorized poll; seeking signatures on a petition; and selling any item. s. 102.031 (4)(b), F.S.

<sup>&</sup>lt;sup>20</sup> Section 102.071, F.S.

<sup>&</sup>lt;sup>21</sup> Section 102.141, F.S.

<sup>&</sup>lt;sup>22</sup> Section 102.155, F.S.

<sup>23</sup> Ch. 61-461, Laws of Fla., codified as Ch. 145, F.S.

<sup>24</sup> Section 145.011(2), F.S.

<sup>&</sup>lt;sup>25</sup> Section 145.012, F.S.

<sup>26</sup> Section 145.022(1), F.S

<sup>27</sup> Section 145.022(2), F.S

<sup>&</sup>lt;sup>30</sup> See section 145.031, F.S. (board of county commissioners); see also s. 145.051, F.S. (clerk of circuit court).

<sup>&</sup>lt;sup>31</sup> Art. VIII, s. 1(d), Fla. Const.

<sup>&</sup>lt;sup>32</sup> See section 145.051, F.S. (clerk of circuit court); see also s. 145.071, F.S. (sheriff).

<sup>&</sup>lt;sup>33</sup> Compare s. 145.051, F.S. (clerk of circuit court), s. 145.071 (sheriff), s. 145.10 (property appraiser), s. 145.11 (tax collector), with s. 145.091 (supervisor of elections).

and other county constitutional officers has existed since 1980.<sup>34</sup> The base salaries for county constitutional officers have more variance, with the sheriff receiving the highest amount, the clerk of circuit court, tax collector, and property appraiser each receiving the same, lower amount, and the supervisor of elections receiving the lowest amount.<sup>35</sup> This gradation has existed in essentially the same form since the current formula was put into place in 1973.<sup>36</sup>

The final salary paid to each county constitutional officer is determined by the product of the salary rate calculated from the relevant section of ch. 145, F.S., the annual factor,<sup>37</sup> the cumulative annual factor,<sup>38</sup> and the initial factor.<sup>39</sup> The annual factor and the cumulative annual factor are certified each year by the Department of Management Services.<sup>40</sup> Each constitutional officer is eligible for an additional \$2,000 per year if he or she meets the certification requirement applicable to the office.<sup>41</sup>

# Effect of Proposed Changes

The bill increases the group rate used in calculating the salary of supervisor of elections to the group rate used for other county constitutional officers. The bill does not increase the base salary paid to the supervisor of elections.

# B. SECTION DIRECTORY:

Section 1: Amends s. 145.09, increasing the group rate for the supervisor of elections.

Section 2: Provides an effective date of July 1, 2016.

# **II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

# A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

# B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

<sup>38</sup> Section 145.19(1)(b), F.S. The "cumulative annual factor" of the product of all annual factors prior to the current fiscal year.

<sup>&</sup>lt;sup>34</sup> See ch. 80-377, Laws of Fla. (increasing group rate for clerk of circuit court, sheriff, property appraiser, and tax collector in all county with less than 1,000,000 residents); *but see* ch. 85-322, Laws of Fla. (eliminating separate population group for counties with less than 10,000 residents for all county constitutional officers, increasing base salary for all county constitutional officers, establishing a group rate for all county constitutional officers in counties with 1,000,000 or more residents).

<sup>&</sup>lt;sup>35</sup> E.g. In population group I, the base salary of the sheriff is \$23,350 per year, the base salary of the clerk of circuit court, tax collector, and property appraiser is \$21,250 per year, and the base salary for the supervisor of elections is \$17,228.

<sup>&</sup>lt;sup>36</sup> See ch. 73-173, Laws of Fla. (In population group I, base salary of sheriff was \$15,000, base salary of clerk of circuit court was \$14,000, base salary of property appraiser and tax collector was \$12,000, base salary of supervisor of elections was \$8,500); see also ch. 85-322, Laws of Fla. (increasing base salaries for all county constitutional officers, with population group I sheriff base salary of \$21,250; clerk of circuit court, tax collector, and property appraiser base salary of \$19,150, supervisor of elections base salary of \$15,128).

<sup>&</sup>lt;sup>37</sup> Section 145.19(1)(a), F.S. The "annual factor" is 1 plus the lessor of the average percentage increase in the salaries of state career service employees for the current fiscal year or seven percent

<sup>&</sup>lt;sup>39</sup> Section 145.19(1)(c), F.S. The "initial factor" is 1.292.

<sup>40</sup> Section 145.19(2), F.S.

<sup>&</sup>lt;sup>41</sup> Section 145.051(2)(a), F.S. (certification requirements for clerk of circuit court established by Florida Supreme Court); s. 145.071(2)(a), F.S. (certification requirements for sheriff established by FDLE); s. 145.09(3)(a), F.S. (certification requirements for supervisor of elections established by Department of State ); s. 145.10 (2)(a), F.S. (certification requirements for property appraiser established by Department of Revenue); s. 145.11(2)(a), F.S. (certification requirements for tax collector established by Department of Revenue).

1. Revenues:

None.

2. Expenditures:

The bill would have an insignificant negative fiscal impact on local governments, since it would increase the compensation for the county supervisor of elections.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

# III. COMMENTS

- A. CONSTITUTIONAL ISSUES:
  - 1. Applicability of Municipality/County Mandates Provision:

The county/municipality mandates provision of Florida Constitution<sup>42</sup> may apply because this bill requires counties to increase the compensation for the supervisor of elections; however, an exemption may apply as the fiscal impact is likely to be insignificant. A bill has an insignificant fiscal impact if it would cost less than 10 cents per resident, or \$1.98 million dollars.43

2. Other:

None,

**B. RULE-MAKING AUTHORITY:** 

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

# IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

<sup>42</sup> Art. VII, s. 18, Fla. Const.

<sup>&</sup>lt;sup>43</sup> City of Weston v. Crist, Case No. 09-CA-2639 (Fla. 2nd Jud. Cir. 2010), rev'd on other grounds, Atwater v. City of Weston, 64 So. 3d 701 (Fla, 1st DCA 2011). According to the Office of Economic and Demographic Research, the population of the state as of April 1, 2015 is 19,815,183. Office of Economic and Demographic Research, Florida Estimates of Population 2015, available at http://edr.state.fl.us/Content/population-demographics/data/index.cfm (last accessed November 13, 2015). STORAGE NAME: h0355.LGAS.DOCX DATE: 11/12/2015

#### HB 355: Impact of Proposed Amendment

The amendment offered to HB 355 would increase the base salary in addition to the group rate. The changes would result in supervisors of elections having the same base salary and group rate as the clerk of circuit court, tax collector, and property appraiser. This would result in a much larger increase in supervisor of elections salaries than under the bill as currently written.

Salaries for the five constitutionally-created county officers<sup>1</sup> are calculated according to the following Formula:<sup>2</sup>

[Base Salary + (Population Above Group Minimum x Group Rate)] x (Initial Factor)<sup>3</sup> x (Certified Annual Factor)<sup>4</sup> x (Certified Cumulative Annual Factor)<sup>5</sup> = Total Salary

Example: Calculation of 2015 salary for Indian River County Supervisor of Elections:

 $\{(\$23,228) + [(40,955) \times (0.025) = \$1,023.88]\} \times (1.292) \times (1.0011) \times (3.2949) = \$103,354$ 

| The following table shows | the impact of the bill | as written, and as amended, | on this calculation:   |
|---------------------------|------------------------|-----------------------------|--|
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|  | Current Law | Proposed Change | Proposed Change w/<br>Amendment |
|--|-------------|-----------------|---------------------------------|
| 2014 Population Estimate                           | 140,955     | 140,955         | 140,955                         |
| Group Number Minimum                               | 100,000     | 100,000         | 100,000                         |
| Base Salary for Group                              | \$23,228    | \$23,288        | \$27,550                        |
| Group Rate for Group                               | 0.025       | 0.02625         | 0.02625                         |
| (Population Above Group<br>Minimum) x (Group Rate) | \$1023.88   | \$1075.07       | \$1075.07                       |
| Initial Factor                                     | 1.292       | 1.292           | 1.292                           |
| Certified Annual Factor                            | 1.0011      | 1.0011          | 1.0011                          |
| Certified Cumulative Annual<br>Factor              | 3.2949      | 3.2949          | 3.2949                          |
| Final Salary                                       | \$103,354   | \$103,572       | \$121,991                       |
| Difference   |             | 5218            | 1 318.637                       |

The effect of the amendment may not trigger the mandate provision of art. VII, s. 18, Fla. Const., but likely would increase supervisor of election salaries by approximately \$20,000 per county, resulting in a statewide impact of approximately \$1.34 million dollars.

<sup>&</sup>lt;sup>1</sup> Sheriff, Clerk of the Circuit Court, Property Appraiser, Tax Collector, Supervisor of Elections. Art. VIII, s. 1(d), Fla. Const.

<sup>&</sup>lt;sup>2</sup> Section 145.19 (2), F.S.

<sup>&</sup>lt;sup>3</sup> Initial factor is 1.292, which is the product of a previous cost-of-living increase factor authorized in 1973, and intended by the Legislature to be preserved. S. 145.19(1)(c), F.S.

<sup>&</sup>lt;sup>4</sup> Annual factor is 1 plus the lessor of the average percentage increase in the salaries of state career service employees for the current fiscal year or seven percent. S. 145.19(1)(a), F.S.

<sup>&</sup>lt;sup>5</sup> Cumulative annual factor is the product of all annual factors prior to the current fiscal year. S. 145.19(1)(b), F.S.

# Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2015-16

October 2015

# The Florida Legislature's

Office of Economic and Demographic Research



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# Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2015-16

#### Summary:

The practice of determining the compensation of Florida's county constitutional officers by state law was sanctioned by the Constitution of 1885 and has been maintained since the 1968 constitutional revision.<sup>1</sup> However, it was not until 1973 that the Legislature authorized the salary compensation formula that was the precursor to its present form.<sup>2</sup> Prior to that legislation, the authorization of changes to county officers' compensation required frequent legislative action. A summary of these historical constitutional provisions and general law amendments can be found in this report's appendix.

In expressing its intent, the Legislature determined that a uniform salary law was needed to replace the previous local law method of determining compensation, which was haphazard, preferential, inequitable, and probably unconstitutional.<sup>3</sup> In addition, the Legislature intended to provide for uniform compensation of county officers having substantially equal duties and responsibilities and basing these uniform salary schedules on countywide population. Furthermore, in acknowledging the Legislature's stated intent for uniformity, Florida's Attorney General opined in 2008 that a sheriff could not voluntarily reduce his or her salary below that established by law.<sup>4</sup> However, in 2009, the Legislature authorized district school board members and elected school superintendents to reduce their salaries on a voluntary basis.<sup>5</sup> Furthermore, in 2011, the Legislature authorized county commissioners, clerks of circuit court, county comptrollers, sheriffs, supervisors of elections, property appraisers, and tax collectors to voluntarily reduce their salaries.<sup>6</sup>

The statutory salary provisions apply to all designated officers in all counties, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter, as well as those officials of counties that have a chartered consolidated form of government as provided in Chapter 67-1320, L.O.F., (i.e., Duval County).<sup>7</sup> The adoption of a charter provides the county's electors with a mechanism to fundamentally alter the form of county government and the status of constitutional officers.<sup>8</sup> Salaries have been computed for all officers of charter counties and are provided for reference purposes even though the statutorily-calculated figures may not be applicable.

The current salary formula methodology specifies that the latest official population census counts or intercensal estimates for the years between decennial censuses serve as a major component of the salary computation. In addition to the population figures, the salary formula contains five other components. The *base salary* and *group rate* components for the separate officers are specified in various sections of Chapter

<sup>1.</sup> Section 5, Art. II, State Constitution.

<sup>2.</sup> Chapter 73-173, L.O.F.

<sup>3.</sup> Section 145.011, F.S.

<sup>4.</sup> Florida Attorney General Opinion 2008-28 available at http://myfloridalegal.com/ago.nsf/Opinions.

<sup>5.</sup> Chapters 2009-3 and 2009-59, L.O.F.

<sup>6.</sup> Chapter 2011-158, L.O.F.

<sup>7.</sup> Section 145.012, F.S.

<sup>8.</sup> According to the Florida Association of Counties, Florida's charter counties and their respective year of charter adoption are as follows: Alachua (1987), Brevard (1994), Broward (1975), Charlotte (1986), Clay (1991), Columbia (2002), Duval (1968), Hillsborough (1983), Lee (1996), Leon (2002), Miami-Dade (1957), Orange (1987), Osceola (1992), Palm Beach (1985), Pinellas (1980), Polk (1998), Sarasota (1971), Seminole (1989), Volusia (1971) and Wakulla (2008) available at http://www.fl-counties.com/about-floridas-counties/charter-county-information.

145, F.S., for elected county officers and Chapter 1001, F.S., for elected school district officials.9 The initial factor component is currently set in law as a constant numerical value.<sup>10</sup> The Florida Department of Management Services (DMS) annually certifies the remaining two components, the annual factor and cumulative annual factor, used in the salary formula calculations.<sup>11</sup> Traditionally, this annual certification has occurred in late summer, typically during the month of August or September.<sup>12</sup>

Prior to 1984, the Florida Department of Community Affairs calculated salaries for county constitutional officers; however, that authority was deleted from law during the 1984 legislative session.<sup>13</sup> From 1985 through 2009, the former Legislative Committee on Intergovernmental Relations continued the annual salary calculations for county constitutional officers and elected school officials as a service to governmental units. Since 2010, the Legislature's Office of Economic and Demographic Research (EDR) has made the annual calculations. Since the EDR is not required by law to perform these calculations, county government and school district officials are encouraged to independently verify the salaries of their respective elected officials.

#### General Law Amendments Affecting Elected County and School District Officers' Compensation: There were no general law amendments resulting from the 2015 Regular and Special Legislative Sessions.

#### Definition of Terms Relevant to the Current Statutory Formula:

Population means the latest annual determination of population of local governments produced by the EDR and provided to the Governor's Office in accordance with s. 186.901, F.S.<sup>14</sup> For the years between decennial censuses, the University of Florida's Bureau of Economic and Business Research (BEBR) generates annual population estimates for local governments, in accordance with a contract administered by the EDR. Salary means the total annual compensation, payable under the schedules set forth in Chapter 145, F.S., to be paid to an officer as personal income.<sup>15</sup> Annual Factor means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the DMS or as provided in the General Appropriations Act; or 2) 7 percent.<sup>16</sup> Cumulative Annual Factor means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated.<sup>17</sup> Initial Factor means a factor of 1.292, which is the product, rounded to the nearest thousandth. of an earlier cost-of-living increase factor authorized by Chapter 73-173, L.O.F., and intended by the Legislature to be preserved in adjustments to salaries made prior to the enactment of Chapter 76-80, L.O.F., multiplied by the annual increase factor authorized by Chapter 79-327, L.O.F.18

#### Salary Computation Methodology:

STEP 1 of the salary computation involves the determination of the relevant population group number for the elected officer based on the countywide population. Table 1 lists the official 2014 county population estimates used to compute the 2015-16 salaries.

<sup>9.</sup> Sections 145.031, 145.051, 145.071, 145.09, 145.10, 145.11, 1001.395, 1001.47, F.S.

<sup>10.</sup> Section 145.19(1)(c), F.S.

<sup>11.</sup> Section 145.19(2), F.S.

<sup>12.</sup> The letter from the Department of Management Services' Division of Human Resource Management, which certified the annual factor and cumulative annual factor for the 2015-16 fiscal year, was dated August 20, 2015. (Letter on file with the EDR.) 13. Chapter 84-241, L.O.F.

<sup>14.</sup> Section 145.021(1), F.S.

<sup>15.</sup> Section 145.021(2), F.S.

<sup>16.</sup> Section 145.19(1)(a), F.S.

<sup>17.</sup> Section 145.19(1)(b), F.S.

<sup>18.</sup> Section 145.19(1)(c), F.S.

Two sets of countywide population ranges are used to determine the salaries of the elected officers. One set applies to the clerk of circuit court, county comptroller (if applicable), tax collector, property appraiser, supervisor of elections, sheriff, and school superintendent. The second set applies only to county commissioners and school board members. Each population range has an assigned population group number.

STEP 2 of the salary computation involves the determination of the relevant base salary and group rate that corresponds to the population group number determined in the first step. **Table 2** displays the applicable sets of population ranges, base salaries, and group rates, which correspond to each population group number.

STEP 3 involves computing the salaries of elected county officers using the following formula.

#### Salary = [Base Salary + (Population Above Group Minimum x Group Rate)] x

Initial Factor x Certified Annual Factor x Certified Cumulative Annual Factor

#### Sample Computation of Salary:

Officer: Alachua County Tax Collector

| 2014 Population Estimate:                   | 250,730  |
|---|----------|
| Group Number (IV) Minimum:                  | 200,000  |
| Corresponding Base Salary (i.e., Group IV): | \$30,175 |
| Corresponding Group Rate (i.e., Group IV):  | 0.01575  |
| Initial Factor:                             | 1.292    |
| Certified Annual Factor:                    | 1.0011   |
| Certified Cumulative Annual Factor:         | 3.2949   |

Salary = [\$30,175 + [(250,730 - 200,000) x 0.01575]] x 1.292 x 1.0011 x 3.2949 = \$132,002

#### Salaries of Elected County Constitutional Officers:

**Table 3** displays the salaries for the county constitutional officers calculated pursuant to the statutory formula. As previously mentioned, these salaries apply to all designated officers in all counties, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter, as well as those officials of counties that have a chartered consolidated form of government as provided in Chapter 67-1320, L.O.F., (i.e., Duval County). The formula-based salaries of supervisors of elections are based upon a five-day workweek; however, if a supervisor does not keep his or her office open five days per week then the salary is prorated accordingly.<sup>19</sup> The calculation of each supervisor of elections' salary is based on the assumption of a five-day workweek and does not reflect any applicable pro rata reduction. Each elected county constitutional officer may reduce his or her salary rate on a voluntary basis; however, the salary figures published in this report do not reflect any such voluntary reductions.<sup>20</sup> Additionally, these salary figures do not include any special qualification salary (discussed in the section entitled *Additional Compensation*), which may be awarded to eligible officers.

<sup>19.</sup> Sections 145.09(2), F.S.

<sup>20.</sup> Sections 145.031(3), 145.051(3), 145.071(3), 145.09(4), 145.10(3), 145.11(3), F.S.

#### Salaries of Elected School Superintendents and School Board Members:

**Table 3** also displays the salaries for the school superintendents and school board members calculated pursuant to the statutory formula. The formula-based salary computation is made for each school district's superintendent and included in the table even though the statutory provisions apply only to elected superintendents. Additionally, the salary figures do not include any special qualification salary, performance salary incentive, or district school board-approved salary (each discussed in the section entitled *Additional Compensation*), which may be awarded to eligible elected school superintendents. Each elected school board member and school superintendent may also reduce his or her salary rate on a voluntary basis; however, the salary figures published in this report do not reflect any such voluntary reductions.<sup>21</sup>

#### **Effective Date of Salary Changes:**

Elected county and school officers' salaries are adjusted annually pursuant to law, but fails to specify the effective date of these annual changes.<sup>22</sup> Florida's county governments operate on the October 1<sup>st</sup> to September 30<sup>th</sup> local fiscal year, while Florida's school districts operate on the July 1<sup>st</sup> to June 30<sup>th</sup> state fiscal year. In an attempt to clarify this uncertainty, Florida's Attorney General opined that salary increases are effective October 1<sup>st</sup> for the elected county officers and July 1<sup>st</sup> for the elected school district officials.<sup>23</sup>

#### Additional Compensation:

Select county constitutional officers are eligible to receive a special qualification salary of up to \$2,000 added to their formula-based salary; however, the officer must first successfully complete the required certification program.<sup>24</sup> Any officer becoming certified during a calendar year receives in that year a pro rata share of the special qualification salary based on the remaining period of the year. Any special qualification salary is added after the calculation of the formula-based salary.

Certification programs are offered to the clerks of circuit court, sheriffs, supervisors of elections, property appraisers, tax collectors, and elected school superintendents, and the officer is required to complete a course of continuing education to remain certified.<sup>25</sup> The following state agencies prescribe the courses of continuing education: the Supreme Court for clerks of circuit court; the Department of Law Enforcement for sheriffs; the Department of State's Division of Elections for supervisors of elections; the Department of Revenue for property appraisers and tax collectors; and the Department of Education for elected school superintendents.

In addition to the special qualification salary for elected school superintendents, the Department of Education also provides a leadership development and performance compensation program, which consists of two phases: a content, knowledge, and skills phase; and a competency acquisition phase.<sup>26</sup> Upon successful completion of both phases and demonstrated successful performance, the school superintendent is issued a Chief Executive Officer Leadership Development Certificate and given an annual performance salary incentive of not less than \$3,000 nor more than \$7,500 based upon his or her performance evaluation. For elected school superintendents, current law also provides that a district school board may approve, by majority vote, a salary in excess of the formula-based amount.<sup>27</sup>

<sup>21.</sup> Sections 1001.395(2), 1001.47(6), F.S.

<sup>22.</sup> Section 145.19(2), F.S.

<sup>23.</sup> Florida Attorney General Opinion 79-87.

<sup>24.</sup> Section 145.19(2), F.S.

<sup>25.</sup> Sections 145.051(2), 145.071(2), 145.09(3), 145.10(2), 145.11(2), 1001.47(4), F.S.

<sup>26.</sup> Section 1001.47(5), F.S.

<sup>27.</sup> Section 1001.47(1), F.S.

#### Payment of Group Insurance Premiums or Charges:

Current law authorizes the payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, F.S.<sup>28</sup> All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance for county officers, as authorized in s. 112.08, F.S., is not deemed to be compensation within the purview of Chapter 145, F.S.<sup>29</sup>

#### Role of the EDR:

As previously mentioned, the EDR has continued the annual calculations of elected county constitutional officers and school district officials' salaries as a service to interested parties. No legislative entity is under statutory obligation to perform these annual calculations; therefore, county government and school district officials are encouraged to independently compute the salaries of their own elected officers in order to verify the salary figures published in this report.

Beyond making the formula-based salary calculations and publishing this annual report, the EDR does not collect any of the following information: 1) the salary figures of those officers whose salaries are not set pursuant to the statutory formula; 2) the salary figures of those officers choosing to voluntarily reduce their salary; 3) a listing of county constitutional officers and elected school superintendents receiving any special qualification salary and the amounts of those supplemental awards; 4) a listing of elected school superintendents receiving any performance salary incentive or district school board-approved salary and the amounts of those supplemental awards; and 5) the amounts of any group insurance premiums or charges paid on behalf of those county officers whose compensation is fixed by law. Persons interested in obtaining such figures should contact the county government or school district directly.

#### Florida Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to the salary issue.

| Opinion # | Subject  |
|-----------|--|
| 2008-28   | Sheriff - voluntary reduction of salary        |
| 99-63     | Clerk, fees imposed on county commission       |
| 93-94     | Class C travel and mileage reimbursements      |
| 93-31     | Fee officer's salary                           |
| 91-68     | Florida Retirement System                      |
| 82-68     | Salary incentive benefits for sheriff          |
| 81-45     | Ch. 80-377; school boards                      |
| 79-87     | County officers' salary adjustments            |
| 79-66     | Salary of county officer, deficiency           |
| 78-159    | Payment of clerk's social security benefits    |
| 77-131    | School board members, group insurance purchase |
| 76-157    | Sheriffs and financial reports                 |
| 75-241    | Investment income as interest                  |
| 75-147    | Public funds for group life insurance          |
| 74-184    | Changes in salaries and county population      |
| 74-177    | Calculating filing fees for candidates         |

<sup>28.</sup> Section 112.14, F.S.

<sup>29.</sup> Section 145.131(3), F.S.

The full texts of those opinions are available via the searchable online database of legal opinions.<sup>30</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### Salaries of Other Elected State Officials and Full-Time Members of Commissions:

The salaries of Florida's elected state officials and full-time members of commissions are not set by a statutory salary formula, but are set annually in the General Appropriations Act and may be reduced on a voluntary basis.<sup>31</sup> Listed below are the salaries of those elected officials and commission members, effective July 1, 2015, which do not reflect any voluntary reductions.

| Elected State Officials and Full-Time Commission Members | Salary     |
|--|------------|
| Governor   | \$ 130,273 |
| Lieutenant Governor                                      | \$ 124,851 |
| Chief Financial Officer                                  | \$ 128,972 |
| Attorney General   | \$ 128,972 |
| Commissioner of Agriculture                              | \$ 128,972 |
| Supreme Court Justice                                    | \$ 162,200 |
| Judges - District Court of Appeal                        | \$ 154,140 |
| Judges - Circuit Courts                                  | \$ 146,080 |
| Judges - County Courts                                   | \$ 138,020 |
| State Attorneys  | \$ 154,140 |
| Public Defenders   | \$ 154,140 |
| Commissioner-Public Service Commission                   | \$ 131,036 |
| Public Employees Relations Commission Chair              | \$ 96,789  |
| Public Employees Relations Commission Commissioners      | \$ 45,862  |
| Commissioner-Parole and Probation                        | \$ 91,724  |
| Criminal Conflict and Civil Regional Counsels            | \$ 105,000 |

The annual salaries of members of the Florida Senate and House of Representatives are set as a fixed dollar amount, but current law includes a provision for annual adjustment on July 1<sup>st</sup> based on the average percentage increase in the salaries of state career service employees for the fiscal year just concluded.<sup>32</sup> However, notwithstanding the provisions of s. 11.13(1), F.S., the authorized salaries of state legislators for the 2015-16 fiscal year are set at the same level in effect on July 1, 2010.<sup>33</sup> Consequently, the 2015-16 salaries for the Senate President and House Speaker are \$41,181 each, and the salaries for all other Senate and House members are \$29,697 each.

#### Availability of Historical Salary Data:

Several compilations of prior years' salary data are available.<sup>34</sup>

<sup>30.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>31.</sup> Section 8 of Chapter 2015-232, L.O.F.

<sup>32.</sup> Section 11.13(1), F.S.

<sup>33.</sup> Section 76 of Chapter 2015-222, L.O.F.

<sup>34.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/s-z.cfm

| County       | Population | County   | Population |
|--------------|------------|--|------------|
| Alachua      | 250,730    | Lee  | 653,48     |
| Baker        | 26,991     | Leon   | 281,292    |
| Bay          | 170,781    |  | 40,473     |
| Bradford     | 27,323     | Liberty  | 8,668      |
| Brevard      | 552,427    | Madison  | 19,303     |
| Broward      | 1,803,903  | Manatee  | 339,545    |
| Calhoun      |            | Marion   | 337,455    |
| Charlotte    | 164,467    | Martin   | 148,585    |
| Citrus       | 140,798    | Miami-Dade   | 2,613,692  |
| Clay         | 197,403    | Monroe   | 74,044     |
| Collier      | 336,783    |  | 75,321     |
| Columbia     | 67,826     | Okaloosa   | 190,666    |
| DeSoto       | 34,426     | Okeechobee   | 39,828     |
| Dixie        | 16,356     | Orange   | 1,227,995  |
| Duval        |            | Osceola  | 295,553    |
| Escambia     |            | Palm Beach   | 1,360,238  |
| Flagler      | 99,121     |  | 479,340    |
| Franklin     |            | Pinellas   | 933,258    |
| Gadsden      | 48,096     |  | 623,174    |
| Gilchrist    |            | Putnam   | 72,523     |
| Glades       |            | St. Johns  | 207,443    |
| Gulf         |            | St. Lucie  | 282,821    |
| Hamilton     |            | Santa Rosa   | 159,785    |
| Hardee       |            | Sarasota   | 387,140    |
| Hendry       |            | Seminole   | 437,086    |
| Hernando     | 174,955    | the second s | 111,125    |
| Highlands    |            | Suwannee   | 44,168     |
| Hillsborough | 1,301,887  |  | 22,932     |
| Holmes       | 20,025     |  | 15,647     |
| ndian River  | 140,955    |  | 503,851    |
| Jackson      |            | Wakulla  | 31,285     |
| Jefferson    | 14,597     |  | 59,793     |
| afayette     | 8,696      |  | 24,959     |
| Lake         | 309,736    |  | 19,507,369 |

|                         |  | Table 2     | <b>D</b> 1-11-11- |          |                  |
|-------------------------|--|-------------|-------------------|----------|------------------|
|                         |  | omputation  |                   |          | Total States and |
| Elected County          |  | County Popu |                   | Base     | Group            |
| Constitutional Officers | Group Numbers  |             |                   | Salary   | Rate             |
| Clerk of Circuit Court  |  | 0           | 49,999            | \$21,250 | 0.07875          |
| Comptroller             | 1  | 50,000      | 99,999            | \$24,400 | 0.06300          |
| Property Appraiser      | III  | 100,000     | 199,999           | \$27,550 | 0.02625          |
| Tax Collector           | IV   | 200,000     | 399,999           | \$30,175 | 0.01575          |
| ss. 145.051, 145.10,    | V  | 400,000     | 999,999           | \$33,325 | 0.00525          |
| 145.11, F.S.            | VI   | 1,000,000   |                   | \$36,475 | 0.00400          |
| Supervisor of Elections |  | 0           | 49,999            | \$17,228 | 0.075            |
| s. 145.09, F.S.         | 11   | 50,000      | 99,999            | \$20,228 | 0.060            |
|                         | 10   | 100,000     | 199,999           | \$23,228 | 0.025            |
|                         | IV   | 200,000     | 399,999           | \$25,728 | 0.015            |
|                         | V  | 400,000     | 999,999           | \$28,728 | 0.005            |
|                         | VI   | 1,000,000   |                   | \$31,728 | 0.004            |
| Sheriff                 |  | 0           | 49,999            | \$23,350 | 0.07875          |
| s. 145.071, F.S.        | 1  | 50,000      | 99,999            | \$26,500 | 0.06300          |
| en in statute e can     | 111  | 100,000     | 199,999           | \$29,650 | 0.02625          |
|                         | IV   | 200,000     | 399,999           | \$32,275 | 0.01575          |
|                         | V  | 400,000     | 999,999           | \$35,425 | 0.00525          |
|                         | VI   | 1,000,000   |                   | \$38,575 | 0.00400          |
| County Commissioners    | 1  | 0           | 9,999             | \$4,500  | 0.150            |
| s. 145.031, F.S.        | II   | 10,000      | 49,999            | \$6,000  | 0.075            |
|                         | 111  | 50,000      | 99,999            | \$9,000  | 0.060            |
|                         | IV   | 100,000     | 199,999           | \$12,000 | 0.045            |
|                         | V  | 200,000     | 399,999           | \$16,500 | 0.015            |
|                         | VI   | 400,000     | 999,999           | \$19,500 | 0.005            |
|                         | VII  | 1,000,000   |                   | \$22,500 | 0.000            |
| Elected School          | Population   | County Popu | lation Range      | Base     | Group            |
| District Officials      | Group Numbers  | Minimum     | Maximum           | Salary   | Rate             |
| School Superintendent   | The Courter Property of the Pr | 0           | 49,999            | \$21,250 | 0.07875          |
| s. 1001.47, F.S.        |  | 50,000      | 99,999            | \$24,400 | 0.06300          |
|                         | iii iii  | 100,000     | 199,999           | \$27,550 | 0.02625          |
|                         | IV   | 200,000     | 399,999           | \$30,175 | 0.01575          |
|                         | V  | 400,000     | 999,999           | \$33,325 | 0.00525          |
|                         | VI   | 1,000,000   |                   | \$36,475 | 0.00400          |
| School Board Members    |  | 0           | 9,999             | \$5,000  | 0.083300         |
| 5, 1001.395, F.S.       | i i  | 10,000      | 49,999            | \$5,833  | 0.020830         |
| . 1001.000, 1.0.        | in in  | 50,000      | 99,999            | \$6,666  | 0.016680         |
|                         | IV   | 100,000     | 199,999           | \$7,500  | 0.008330         |
|                         | V  | 200,000     | 399,999           | \$8,333  | 0.000330         |
|                         | VI   | 400,000     | 999,999           | \$9,166  | 0.001390         |
|                         | VII  | 1,000,000   | 000,000           | \$10,000 | 0.000000         |
|                         | V0   | 1,000,000   |                   | \$10,000 | 0.000000         |

| T. COURSE               |       | 1.1    |              |        | 6. T   | 1    |              | 11    | Table 3   | 1    | 1.0.17.1                     |     | S. Anarilan  | 1.    | C. 10 (17)    |      | 2-3.71      |
|-------------------------|-------|--------|--------------|--------|--|------|--------------|-------|---|------|------------------------------|-----|--|-------|---------------|------|-------------|
| Finaliz                 | ed Sa | alari  | es of Ele    | cte    | and the second second  |      |              |       |   |      |                              |     |  | s fo  | or Fiscal Ye  | ar   | 2015-16     |
|                         |       |        |              |        | Pursuant   |      |              | 1.4.4 |   |      | er 145, Flor<br>Clarificatio |     | Statutes   |       |               |      |             |
|                         | -     | (ilis) | 14.01.41.4.1 | 100    | F  |      | ed County Co |       |   |      |                              |     |  | Line: | lected School | Diet |             |
| 845 <sup>(2</sup> ) - 1 | 44.05 |        | Clerk of     | Pice I | Property   | leen | Tak          |       | Opervisor   | CEN. | <b>.</b>                     | n – | County   |       | School        |      | chool Board |
| County,                 | 100   |        | cuit Court   |        | Appralsen  |      | Collector    |       | Elections   |      | Sherifi                      | 0.  | minissioners   | is.   | perintendent  |      | Members     |
| Alachua                 | C     | S      | 132,002      |        | the second s | 5    | 132,002      | _     | the second s  | 5    | 140,951                      |     | the second s | \$    |               | 5    | 36,41       |
| Baker                   | e     | 5      |              | 5      | 99,619   | 5    | 99,619       | _     | 82,048  | \$   | 108,569                      | _   |  | ŝ     | 99,619        | s    | 26,36       |
| Bay                     | e     | \$     | 125,328      | 5      | 125,328  | 5    |              | 5     | 106,532   |      | 134,277                      |     | 64,714   | _     |               | 5    | 34,47       |
| Bradford                | e     | 5      | 99,731       | 5      | 99,731   | \$   |              | 5     | 82,154  |      | 108,680                      |     |  | 5     |               | \$   | 26,39       |
| Brevard                 | C     | \$     | 145,431      | 5      | 145,431  | \$   | 145,431      | \$    | 125,678   | \$   | 154,381                      | 5   | 86,351   | \$    | 145,431       | \$   | 39,96       |
| Broward                 | C     | 5      | 169,149      | 5      | 169,149  | 5    | 169,149      | \$    | 148,919   | \$   | 178,099                      | \$  | 95,888   | \$    | 169,149       | 5    | 42,61       |
| Calhoun                 | e     | \$     | 95,458       | \$     | 95,458   | \$   | 95,458       | \$    | 78,084  | \$   | 104,408                      | \$  | 27,038   | \$    | 95,458        | \$   | 25,26       |
| Charlotte               | C     | 5      | 124,622      | \$     | 124,622  | \$   | 124,622      | \$    | 105,859   | \$   | 133,571                      | \$  | 63,504   | \$    | 124,622       | 5    | 34,25       |
| Citrus                  | e     | \$     | 121,974      | \$     | 121,974  | \$   | 121,974      | \$    | 103,337   | \$   | 130,923                      | \$  | 58,964   | \$    | 121,974       | \$   | 33,411      |
| Clay                    | c e   | \$     | 128,306      | \$     | 128,306  | \$   | 128,306      | \$    | 109,368   | \$   | 137,256                      | \$  | 69,820   | \$    |               | \$   | 35,420      |
| Collier                 |       | 5      | 137,778      | \$     | 137,778  | \$   | 137,778      | \$    | 118,389   | \$   | 146,727                      | \$  | 79,062   | \$    | 137,778       | \$   | 37,94       |
| Columbia                | C e   | \$     | 108,771      | 15     | 108,771  | \$   | 108,771      | \$    | 90,764  | \$   | 117,721                      | \$  | 42,913   | \$    | 108,771       | \$   | 29,676      |
| DeSoto                  | e     | \$     | 102,115      | \$     | 102,115  | \$   | 102,115      | \$    | 84,424  | \$   | 111,064                      | \$  | 33,377   | \$    | 102,115       | \$   | 27,027      |
| Dixie                   | e     | \$     | 96,050       | \$     | 96,050   | \$   | 96,050       | \$    | 78,648  | \$   | 105,000                      | \$  | 27,602   | \$    | 96,050        | \$   | 25,423      |
| Duval                   | c     | \$     | 152,986      | 5      | 152,986  | \$   | 152,986      | \$    | 132,872   | \$   | 161,935                      | 5   | 93,546   | \$    | 152,986       | \$   | 41,966      |
| Escambia                | e     | \$     | 135,571      | \$     | 135,571  | \$   | 135,571      | \$    | 116,287   | \$   | 144,521                      | \$  | 76,960   | \$    | 135,571       | \$   | 37,357      |
| Flagler                 |       | \$     | 117,174      | \$     | 117,174  | \$   | 117,174      | \$    | 98,766  | \$   | 126,123                      | \$  | 50,916   | \$    | 117,174       | \$   | 31,900      |
| Franklin                | e     | \$     | 94,519       | 5      | 94,519   | \$   | 94,519       | \$    | 77,190  | \$   | 103,469                      | \$  | 26,144   | \$    | 94,519        | \$   | 25,018      |
| Gadsden                 | e     | \$     | 106,702      | \$     | 106,702  | \$   | 106,702      | \$    | 88,793  | \$   | 115,652                      | \$  | 37,747   | \$    | 106,702       | \$   | 28,240      |
| Gilchrist               | e     | \$     | 96,217       | \$     | 96,217   | \$   | 96,217       | \$    | 78,807  | \$   | 105,167                      | \$  | 27,761   | \$    | 96,217        | \$   | 25,467      |
| Glades                  | e     | \$     | 94,874       | \$     | 94,874   | \$   | 94,874       | \$    | 77,528  | \$   | 103,824                      | \$  | 26,482   | \$    | 94,874        | \$   | 25,112      |
| Gulf                    | e     | \$     | 96,113       | \$     | 96,113   | \$   | 96,113       | \$    | 78,708  | \$   | 105,063                      | \$  | 27,661   | \$    | 96,113        | \$   | 25,439      |
| Hamilton                | e     | \$     | 95,377       | \$     | 95,377   | \$   | 95,377       | \$    | 78,007  | \$   | 104,327                      | \$  | 26,961   | \$    | 95,377        | \$   | 25,245      |
| Hardee                  | e     | \$     | 99,861       | \$     | 99,861   | \$   | 99,861       | \$    | 82,278  | \$   | 108,811                      |     | 31,231   | \$    | 99,861        | \$   | 26,431      |
| lendry                  | e     | \$     | 103,279      | \$     | 103,279  | \$   | 103,279      | \$    | 85,533  | \$   | 112,228                      | \$  |  | \$    | 103,279       | \$   | 27,335      |
| Hernando                |       | \$     | 125,795      | \$     | 125,795  | \$   | 125,795      | \$    | 106,976   | \$   | 134,744                      | \$  | 65,515   | \$    | 125,795       | \$   | 34,624      |
| lighlands               | e     | \$     | 117,361      | \$     | 117,361  | \$   | 117,361      | \$    | 98,944  | \$   | 126,310                      | \$  | 51,094   | \$    | 117,361       | \$   | 31,950      |
| lillsborough            | C     | \$     | 160,591      | \$     | 160,591  | \$   | 160,591      | \$    |   | \$   | 169,541                      |     | 95,888   | \$    | 160,591       | \$   | 42,617      |
| lolmes                  | e     | \$     | 97,282       | \$     | 97,282   | \$   | 97,282       | \$    | 79,821  | \$   | 106,231                      | \$  | 28,774   | \$    | 97,282        | \$   | 25,748      |
| ndian River             |       | \$     | 121,991      | \$     | 121,991  | \$   | 121,991      | 5     | 103,354   | \$   | 130,941                      | \$  | 58,995   | \$    | 121,991       | \$   | 33,417      |
| lackson                 | e     | \$     | 104,047      | \$     | 104,047  | \$   | 104,047      | \$    | and the second se | \$   | 112,997                      | \$  | 38,414   | \$    | 104,047       | \$   | 28,425      |
| lefferson               | e     | \$     | 95,460       | \$     | 95,460   | \$   | 95,460       | \$    |   | \$   | 104,409                      | \$  | 27,039   | \$    | 95,460        | \$   | 25,267      |
| afayette                | e     | \$     | 93,479       | \$     | 93,479   | \$   | 93,479       | \$    |   | \$   | 102,429                      |     | 24,737   | \$    | 93,479        | \$   | 24,396      |
| ake                     | 1     | \$     | 135,962      | \$     | 135,962  | \$   | 135,962      | \$    |   | \$   | 144,912                      |     | 77,333   | \$    | 135,962       | \$   | 37,461      |
| ee                      | C     | \$     | 147,692      | \$     | 147,692  | \$   | 147,692      | \$    |   | \$   | 156,642                      | \$  |  | \$    | 147,692       | \$   | 40,564      |
| eon                     | C e   | \$     | 134,053      | \$     |  | \$   | 134,053      | \$    | 114,841   | \$   | 143,003                      | \$  |  | \$    | 134,053       | \$   | 36,956      |
| Levy                    | e     | \$     | 104,144      | \$     | 104,144  | \$   | 104,144      | \$    | 86,357  | \$   | 113,094                      | \$  | 35,310   | \$    | 104,144       | \$   | 27,564      |

Salaries for Fiscal Year 2015-16

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|            | THE      | 1232   |            |    | 201 3E   |     | e Table Not<br>ted County Co | 5.00 |            | 2222 | a state of the second sec | No. | A DECEMBER    | 200 | Elected School | Dis | rict Officiale |
|------------|----------|--------|------------|----|----------|-----|------------------------------|------|------------|------|--|-----|---------------|-----|----------------|-----|----------------|
|            |          | -1. al | Clerk of   | 1  | Property | 100 | Tax                          |      | Supervisor |      | 10.00  | 1   | County,       |     | School         |     | chool Board    |
| County     | · Casard | Cir    | cuit Gouin |    |          |     | Collector                    |      | Elections  | 1    | Sheriff  | Col | minissiohers. | S   | uperintendent  |     | Members        |
| Liberty    | e        | 5      | 93,470     | \$ | 93,470   | \$  | 93,470                       | \$   | 76,191     | \$   | 102,420  | \$  | 24,719        | \$  | 93,470         | \$  | 24,38          |
| Madison    | e        | \$     | 97,039     | \$ | 97,039   | \$  | 97,039                       | \$   | 79,590     | \$   | 105,989  | \$  | 28,544        | \$  | 97,039         | \$  | 25,68          |
| Manatee    |          | \$     | 137,963    | \$ | 137,963  | \$  | 137,963                      | \$   | 118,565    | \$   | 146,913  | \$  | 79,238        | \$  | 137,963        | \$  | 37,99          |
| Marion     | e        | \$     | 137,823    | \$ | 137,823  | \$  | 137,823                      | \$   | 118,432    | \$   | 146,772  | \$  | 79,105        | \$  | 137,823        | \$  | 37,95          |
| Martin     | e        | \$     | 122,845    | \$ | 122,845  | \$  | 122,845                      | \$   | 104,167    | \$   | 131,794  | \$  | 60,458        | \$  | 122,845        | \$  | 33,68          |
| Miami-Dade | C        | \$     | 182,954    | \$ | 182,954  | 5   | 182,954                      | \$   | 162,723    | \$   | 191,903  | \$  | 95,888        | \$  | 182,954        | \$  | 42,61          |
| Monroe     | 1        | \$     | 110,441    | \$ | 110,441  | \$  | 110,441                      | \$   | 92,354     | \$   | 119,390  | \$  | 44,503        | \$  | 110,441        | \$  | 30,11          |
| Nassau     | e        | \$     | 110,784    | \$ | 110,784  | \$  | 110,784                      | \$   | 92,680     | \$   | 119,733  | \$  | 44,830        | \$  | 110,784        |     | 30,20          |
| Okaloosa   | e        | \$     | 127,552    | \$ | 127,552  | \$  | 127,552                      | \$   | 108,650    | \$   | 136,502  | \$  | 68,528        | \$  | 127,552        |     | 35,18          |
| Okeechobee | 1.1      | \$     | 103,928    | \$ | 103,928  | \$  | 103,928                      | \$   | 86,151     | \$   | 112,877  | \$  | 35,104        | \$  | 103,928        | \$  | 27,50          |
| Orange     | c        | \$     | 159,332    | \$ | 159,332  | \$  | 159,332                      | \$   | 139,102    | \$   | 168,281  | \$  | 95,888        | \$  | 159,332        | \$  | 42,61          |
| Osceola    | C        | \$     | 135,010    | \$ | 135,010  | \$  | 135,010                      | \$   | 115,753    | \$   | 143,960  | \$  | 76,426        | \$  | 135,010        | \$  | 37,20          |
| Paim Beach | C        | \$     | 161,586    | \$ | 161,586  | \$  | 161,586                      | \$   | 141,356    | \$   | 170,536  | \$  | 95,888        | \$  | 161,586        | 5   | 42,61          |
| Pasco      | e        | \$     | 143,796    | \$ | 143,796  | \$  | 143,796                      | \$   | 124,121    | \$   | 152,746  | \$  | 84,794        | \$  | 143,796        | \$  | 39,53          |
| Pinellas   | C        | \$     | 153,952    | \$ | 153,952  | \$  | 153,952                      | \$   | 133,793    | \$   | 162,902  | \$  | 94,466        | \$  | 153,952        | \$  | 42,22          |
| Polk       | C        | \$     | 147,014    | \$ | 147,014  | \$  | 147,014                      | \$   | 127,185    | \$   | 155,964  | \$  | 87,859        | \$  | 147,014        | \$  | 40,38          |
| Putnam     | e        | \$     | 110,032    | \$ | 110,032  | \$  | 110,032                      | \$   | 91,965     | \$   | 118,982  | \$  | 44,114        | \$  | 110,032        | \$  | 30,00          |
| St. Johns  |          | \$     | 129,096    | \$ | 129,096  | \$  | 129,096                      | \$   | 110,121    | \$   | 138,046  | 5   | 70,794        | \$  | 129,096        | \$  | 35,64          |
| St. Lucie  |          | \$     | 134,156    | \$ | 134,156  | \$  | 134,156                      | \$   | 114,939    | \$   | 143,105  | \$  | 75,612        | \$  | 134,156        | 5   | 36,98          |
| Santa Rosa | e        | \$     | 124,098    | \$ | 124,098  | \$  | 124,098                      | \$   | 105,360    | \$   | 133,047  | \$  | 62,606        | \$  | 124,098        | \$  | 34,08          |
| Sarasota   | C        | \$     | 141,158    | \$ | 141,158  | \$  | 141,158                      | \$   | 121,608    | \$   | 150,107  | \$  | 82,281        | \$  | 141,158        |     | 38,83          |
| Seminole   | C        | \$     | 142,851    | \$ | 142,851  | \$  | 142,851                      | \$   | 123,220    | \$   | 151,800  | \$  | 83,893        | \$  | 142,851        |     | 39,28          |
| Sumter     | e        | \$     | 118,654    | \$ | 118,654  | \$  | 118,654                      | \$   | 100,176    | \$   | 127,604  | \$  | 53,274        | \$  | 118,654        | 5   | 32,35          |
| Suwannee   | е        | \$     | 105,384    | \$ | 105,384  | \$  | 105,384                      | \$   | 87,538     | \$   | 114,334  | \$  | 36,491        | \$  | 105,384        |     | 27,89          |
| Taylor     | e        | \$     | 98,257     | \$ | 98,257   | \$  | 98,257                       | \$   | 80,750     | \$   | 107,207  | \$  | 29,704        | \$  | 98,257         |     | 26,00          |
| Union      | e        | 5      | 95,812     | \$ | 95,812   | \$  | 95,812                       | \$   | 78,422     | \$   | 104,762  | \$  | 27,375        | \$  | 95,812         | 5   | 25,36          |
| /olusia    | C        | \$     | 144,344    | \$ | 144,344  | 5   | 144,344                      | \$   | 124,643    | \$   | 153,294  | \$  | 85,316        | \$  | 144,344        | -   | 39,67          |
| Nakulla    | c e      | \$     | 101,060    | \$ | 101,060  | \$  | 101,060                      | \$   | 83,420     | \$   | 110,010  | \$  | 32,373        | \$  | 101,060        |     | 26,74          |
| Walton     | e        | \$     | 106,615    | \$ | 106,615  | \$  | 106,615                      | \$   | 88,710     | \$   | 115,564  | \$  | 40,859        | \$  | 106,615        |     | 29,10          |
| Washington | e        | \$     | 98,937     | \$ | 98,937   | \$  | 98,937                       | \$   | 81,398     | \$   | 107,887  | \$  | 30,351        | 5   | 98,937         |     | 26,18          |

In the View of Locurities, com/about-floridas-counties/charter-county-information ]
An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS).
[ http://www.fadss.org/membership/superintendents ]

Salaries for Fiscal Year 2015-16

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#### Table 3

#### Finalized Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2015-16 Pursuant to the Salary Formula in Chapter 145, Florida Statutes

See Table Notes for Additional Clarification

| State The State       | the standard states in    |           |           | onstitutional Offic | Contraction of Station of Stationary |                         | Elected School |              |
|-----------------------|---------------------------|-----------|-----------|---------------------|--------------------------------------|-------------------------|----------------|--------------|
| 200 Course the months | Clerk of<br>Circuit Court | Property  | Tax       | Supervisor          | in distants for                      | County                  | School         | School Board |
| County                | Circuit Court             | Appraiser | Collector | of Elections        | Sherilf                              | County<br>Commissioners | Superintendent | Mèmbers      |
|                       |                           |           |           |                     |                                      |                         |                |              |

#### Notes:

1) Salary figures have been calculated by the Florida Legislature's Office of Economic and Demographic Research (EDR) pursuant to the statutory formula in Chapter 145, F.S. Although not required by law, the EDR calculates salaries of elected county constitutional officers and school district officials as a service to county governments and school districts. County and school district officials are encouraged to Independently compute and verify these salary figures.

2) The calculated salary figures for all officers reflect the use of 2014 countywide population estimates listed in "Florida Estimates of Population 2014" published by the University of Florida's Bureau of Economic and Business Research.

3) These salary figures may not be applicable to those elected county officers of a chartered consolidated government or those elected officers in counties having a home rule charter, which specifies another method of salary compensation. As indicated in this table, Florida currently has 20 charter counties.

4) Salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are applicable only to elected school superintendents. As indicated in this table, Florida currently has 41 elected school superintendents.

5) These salary figures do not include any special qualification salary available to eligible clerks of circuit court, property appraisers, sheriffs, supervisors of elections, and tax collectors who have completed the required certification program specified in the relevant sections of Chapter 145, F.S. Additionally, the salary figures for elected school superintendents do not include any special qualification salary and performance salary incentive available to eligible elected school superintendents who have completed the required certification programs specified in Section 1001.47, F.S.

6) As the result of recent statutory authorizations (i.e., Chapters 2009-3, 2009-59, and 2011-158, L.O.F.), each elected county constitutional officer and school district official may voluntarily reduce his or her salary rate. However, the salary figures listed in this table do not reflect any such voluntary reductions.

7) Pursuant to law, the Florida Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For the 2015-16 fiscal year, the certified annual factor is 1.0011 and the certified cumulative annual factor is 3.2949.

# Appendix

#### Summary of Relevant Constitutional Provisions and Statutory Changes

Article III, section 27 and Article VIII, section 6 of the Florida Constitution of 1885 stated that the Legislature provides for the election of county officers and prescribes by law their powers, duties, and compensation.

Chapter 7334, 1917 Laws of Florida (L.O.F.), established by defined schedule the compensation of all county officials previously paid in whole or in part on the basis of fees or commissions.

Chapter 8497, 1921 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 9270, 1923 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 11954, 1927 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 14502, 1929 L.O.F., required fee or commission-based county officials to file itemized sworn statements showing receipts and disbursements of the office.

Chapter 14665, 1931 L.O.F., set the annual compensation for clerk of circuit court, sheriff, county judge, county assessor of taxes, superintendent of public instruction, tax collector, and clerk of the board of county commissioners in those counties having a population not less than 10,630 and not greater than 10,650.

Chapter 14666, 1931 L.O.F., set the annual compensation of clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil court and criminal court of record in those counties having a population greater than 155,000.<sup>1</sup>

Chapter 15607, 1931 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, justice of the peace, and clerk of criminal court of record in those counties having a population not less than 13,600 and not greater than 13,650.

Chapter 15608, 1931 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, and clerk of civil court and criminal court of record in those counties having a population not less than 35,000 and not greater than 45,000.

Chapter 15611, 1931 L.O.F., set the annual compensation for county judge in those counties having a population not less than 7,200 and not greater than 7,400.

Chapter 15739, 1931 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 19,000 and not greater than 22,000.

<sup>1.</sup> The title of tax assessor was subsequently changed to property appraiser per Chapter 77-102, L.O.F.

Chapter 15740, 1931 L.O.F., set the annual compensation for county judge, sheriff, clerk of circuit court, tax assessor, and tax collector in those counties having a population more than 17,650 and less than 19,000.

Chapter 15968, 1933 L.O.F., set the annual compensation for sheriff, tax assessor, tax collector, clerk of circuit court, and county judge in those counties having a population not more than 3,600 and not less than 3,400.

Chapter 15970, 1933 L.O.F., set the annual compensation for all county officials in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15971, 1933 L.O.F., set the annual compensation for county judge, sheriff, tax collector, tax assessor, justice of the peace, and constable in those counties having a population not less than 2,466 and not more than 2,500.

Chapter 15972, 1933 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and board of county commissioners in those counties having a population not less than 19,000 and not more than 22,000.

Chapter 15973, 1933 L.O.F., set the annual compensation for supervisor of registration, superintendent of public instruction, and justice of the peace in those counties having a population not less than 18,100 and not more than 18,700.

Chapter 15974, 1933 L.O.F., set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record, superintendent of public instruction, supervisor of registration, members of the board of public instruction, and probation officer in those counties having a population not less than 70,000 and not more than 140,000.

Chapter 15975, 1933 L.O.F., set the annual compensation for county judge, sheriff, clerk of circuit court, superintendent of public instruction, tax assessor, tax collector, supervisor of registration, county commissioners, county board of public instruction, justice of the peace, constable, attorney for the board of county commissioners, attorney for the board of public instruction, and deputy sheriff in those counties having a population not less than 12,456 and not more than 12,900.

Chapter 15976, 1933 L.O.F., set the annual compensation for members of the board of county commissioners, members of the board of public instruction, county judge, county prosecuting attorney, and superintendent of public instruction of Jefferson County.

Chapter 15977, 1933 L.O.F., set the annual compensation for sheriff, tax collector, tax assessor, clerk of circuit court, and superintendent of public instruction in those counties having a population not less than 13,600 and not more than 13,700.

Chapter 15979, 1933 L.O.F., set the annual compensation for sheriff, clerk of circuit court, tax assessor, tax collector, county judge, clerk of criminal court of record, justice of the peace, and constable in those counties having a population not less than 49,800 and not more than 53,500.

Chapter 15980, 1933 L.O.F., set the annual compensation for superintendent of public instruction, members of the board of county commissioners, members of the board of public instruction, and supervisor of registration in those counties having a population not less than 3,400 and not more than 3,700.

Chapter 16006, 1933 L.O.F., authorized the board of county commissioners in those counties having a population not less than 13,600 and not more than 13,700 to designate the number of deputies and the compensation of deputies in the offices of the sheriff, tax collector, tax assessor, and clerk of circuit court.

Chapter 16921, 1935 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk of civil and criminal court of record in those counties having a population more than 180,000.

Chapter 16922, 1935 L.O.F., set the annual compensation for county judge, tax assessor, tax collector, and superintendent of public instruction in those counties having a population not less than 4,060 and not more than 4,070.

Chapter 16923, 1935 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, county judge, superintendent of public instruction, and clerk in those counties having a population not less than 20,000 and not more than 23,000.

Chapter 16924, 1935 L.O.F., set the annual compensation for county commissioners, members of the board of public instruction, and superintendent of public instruction in those counties having a population not less than 6,418 and not more than 6,500.

Chapter 16925, 1935 L.O.F., set the annual compensation for sheriff, clerk of circuit court, tax collector, tax assessor, county judge, clerk of county court and criminal court of record in those counties having a population not less than 70,000 and not more than 140,000.

Chapter 16926, 1935 L.O.F., set the annual compensation for clerk of circuit court, sheriff, tax collector, tax assessor, and county judge in those counties having a population not less than 12,400 and not more than 12,500.

Chapter 16927, 1935 L.O.F., set the annual compensation for clerk of circuit court as county auditor, clerk of the board of county commissioners, sheriff, county judge, tax collector, and tax assessor in those counties having a population not less than 3,150 and not more than 3,200.

Chapter 16928, 1935 L.O.F., set the annual compensation for clerk of circuit court, tax assessor, tax collector, sheriff, county judge, superintendent of public instruction, clerk of criminal court of record, county solicitor, justice of the peace, and constable in those counties having a population not less than 45,000 and not more than 50,000.

Chapter 16929, 1935 L.O.F., amended Chapter 14666, 1931 L.O.F., so as to apply to all counties having a population of 150,000 according to the last or any future official census.

Chapter 20891, 1941 L.O.F., required the county's tax assessor and tax collector to pay a portion of all monies, in excess of the sum that the officer was entitled to as annual compensation, to the Board of Public Instruction.

Chapter 24101, 1947 L.O.F., required fee or commission-based county officers to submit a report to the board of county commissioner annually rather than semi-annually.

Chapter 28041, 1953 L.O.F., modified the thresholds in the defined schedule that set the compensation of fee or commission-based county officials.

Chapter 61-461, L.O.F., provided for the compensation of county officers (i.e., members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector). The Legislature acknowledged that the functions, powers, duties, and responsibilities vary between county officers in the same county and between the same county officer in different counties with respect to the county's population, geography, economy, and government. Consequently, the amount of compensation set in law for each type of county officer varied from county to county, except for Dade County where compensation was determined locally based on home rule powers. The intent of the legislation was not to repeal, affect, or modify any local or special law, or general law of local application enacted prior to or during 1961 as to the compensation of county officers, travel expenses of county officers, or payment of extra compensation of the chair of the board of county commission or board of public instruction. Also, the legislation was not applicable where in conflict with relevant local laws in Franklin, Gadsden, Liberty, and Wakulla counties.

Chapter 63-560, L.O.F., increased, decreased, or left unchanged from amounts set in Chapter 61-461, L.O.F., the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector. The legislation also provided for the compensation of county officials whose compensation for official duties was paid in whole or part by fees or commissions. The amount of such compensation was not to exceed \$7,500, unless otherwise provided in law.

Chapter 65-356, L.O.F., increased, decreased, or left unchanged from amounts set in Chapter 63-560, L.O.F., the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of registration, tax assessor, and tax collector.

Chapter 67-543, L.O.F., increased from amounts set in Chapter 65-356, L.O.F., the compensation for Broward County members of the board of county commissioners, sheriff, and tax assessor.

Chapter 67-576, L.O.F., increased, decreased, or left unchanged from amounts set in Chapters 65-356 and 67-543, L.O.F., the compensation for members of the board of county commissioners, members of the board of public instruction, clerk of circuit court, county judge, sheriff, superintendent of public instruction, supervisor of elections, tax assessor, and tax collector.

Chapter 67-594, L.O.F., increased from amount set in Chapter 67-576, L.O.F., the compensation for Gadsden County's tax assessor.

Article II, section 5(c) of the Florida Constitution, as revised in 1968, provided that the powers, duties, compensation, and method of payment of state and county officers are fixed by law.

Chapter 69-211, L.O.F., declared legislative intent to preserve statewide uniformity of county officials' salaries and prohibited special laws or general laws of local application pertaining to compensation of members of the board of county commissioners, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector.

Chapter 69-216, L.O.F., deleted references to sections of the 1885 constitution that were replaced by new sections in the 1968 revision.

Chapter 69-346, L.O.F., provided for the uniform salaries of members of the board of county commissioners, members of the district school board, clerk of circuit court, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector based upon the classification of counties according to population. The legislation provided that all other income of county officials from fees or services rendered to state, county, or municipal governments was income of the office and for the recording and reporting of fees collected as well as the disposition of excess fees. The legislation repealed previously enacted local or special laws or general laws of local application related to the compensation of county officials and repealed chapter provisions providing for the compensation of county judge.

Chapter 69-403, L.O.F., provided for the transfer of the salary provisions of county judge from Chapter 145 to Chapter 44, F.S., and repealed obsolete provisions in Chapter 145, F.S.

Chapter 70-395, L.O.F., provided a salary increase to sheriff in existing bracketed population counties and created three new population brackets with corresponding salaries for counties having a population in excess of 300,000 persons.

Chapter 70-419, L.O.F., provided that the salary of a board or commission member could not be reduced until the first Tuesday after the first Monday in January 1973.

Chapter 70-429, L.O.F., provided a salary increase to supervisors of elections in existing bracketed population counties.

Chapter 70-445, L.O.F., provided that those county officials whose total compensation was in excess of the salary payable pursuant to the chapter as amended effective July 1969, could continue to be compensated under the terms and conditions that prevailed immediately prior to July 1, 1969, until expiration of the official's present term of office. Thereafter, the salaries of those officials would be reduced to that provided by the chapter. The legislation excluded supervisor of elections from the 20 percent limitation. In addition, the legislation provided an additional monthly expense allowance for the chairs of county commissions.

Chapter 72-111, L.O.F., provided that payment of insurance for county officials and employees in s. 112.08, F.S., would not be considered additional compensation.

Chapter 72-240, L.O.F., delayed any change of procedures for determining the pay of certain county officials until the adjournment of the next regular legislative session following the submission of the first official recommendations of the State and County Officers' Compensation Commission, created pursuant to HB 184 (1972 session), or September 30, 1974, whichever occurred first.

Chapter 72-404, L.O.F., added county comptroller to salary provisions of the clerk of circuit court. The legislation also provided that the county would pay the clerk's or county comptroller's salary if the state did not pay the salary. Additionally, the county would compensate the clerk of circuit court for any additional county court-related duties that the clerk would be required to perform if the state did not pay such compensation.

Chapter 73-172, L.O.F., modified the procedure regarding disposition of excess fees collected by a tax collector or assessor. The legislation provided that the tax assessor would receive as salary the base salary indicated, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to the tax assessor's salary based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the adjusted salary rate. Finally, the legislation specified that the guaranteed salary provision upon resolution of the board of county commissioners would not apply to the tax assessor.

Chapter 73-173, L.O.F., redefined the definition of population used to calculate salaries. The legislation increased the salary of county commissioners, district school board members, clerk of circuit court and county comptroller, sheriff, superintendent of schools, supervisor of elections, tax assessor, and tax collector by establishing a calculation method. The calculation method provided that the officer would receive as salary the base salary indicated in the appropriate section of the chapter, based on the county's population with compensation made for population increments over the minimum for each population group, which would be determined by multiplying the population in excess of the group minimum times the group rate. In addition, the legislation provided for a special qualification salary of \$2,000 per year to qualified tax assessors. Also, the legislation provided for an additional adjustment to all officers' salaries based on the U.S. Department of Labor's Consumer Price Index, which would be multiplied by the applicable adjusted salary rate.

Chapters 73-333 and 73-334, L.O.F., deleted obsolete provisions in the Chapter 145, F.S.

Chapter 74-325, L.O.F., clarified funds that could be included as income of the county official's office and provided that a county official could not use the office, its personnel, or its property for a private purpose.

Chapter 77-102, L.O.F., changed all chapter references of tax assessor to property appraiser to reflect a name change.

Chapter 79-190, L.O.F., changed reference from the Department of Administration to the Executive Office of the Governor with respect to the annual determination of population.

Chapter 79-327, L.O.F., provided that all county officers' salaries be adjusted annually, effective July 1, 1979, based on the average percentage increase in State Career Service employees' salaries as determined by the Department of Administration or as provided in the General Appropriations Act. The increases for any fiscal year were limited to no more than seven percent. In addition, it raised the base salaries for supervisor of elections by \$4,300 in each population group, retroactive to the fiscal year beginning October 1, 1978.

Chapter 80-31, L.O.F., authorized district school boards by majority vote to increase the school superintendent's salary above specified limits.

Chapter 80-377, L.O.F., extended the provisions for special qualification salary to the following officers: clerk of circuit court, sheriff, supervisor of elections, tax collector, and superintendent of schools. The legislation increased the base salaries and group rates for the following officers: school board members, superintendent of schools, clerk of circuit court, county comptroller, sheriff, property appraiser, tax collector, and supervisor of elections. In addition, the legislation added school board members to the list of county officers whose compensation may not be changed by special laws or general laws of local application. The legislation required the Department of Administration to annually certify the annual factor and cumulative annual factor and the Department of Community Affairs to annually calculate the adjusted salary rate. The legislation provided that the adjusted salary rate would be the product of the salary rate granted by the appropriate chapter and section pertaining to a particular officer multiplied first by the initial factor, then by the cumulative factor, and finally by the annual factor. Finally, the legislation transferred statutory provisions regarding the base salaries and group rates for school board members and school superintendents from Chapter 145 to Chapter 230, F.S.

Chapter 81-167, L.O.F., amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Community Affairs to Department of Veteran and Community Affairs.

Chapter 81-216, L.O.F., specified the Department of Law Enforcement as the state agency responsible for establishing the requirements for sheriffs seeking the special qualification salary.

Chapter 83-55, L.O.F., amended provisions regarding the annual calculation of county officers' salaries to reflect the change in name of the Department of Veteran and Community Affairs to Department of Community Affairs.

Chapter 83-215, L.O.F., revised cross-references regarding repeal of other laws related to compensation to conform provisions to the 1980 law change that transferred salary provisions for school board members and school superintendents from Chapter 145 to Chapter 230, F.S.

Chapter 84-241, L.O.F., removed the Department of Community Affairs as the state agency responsible for calculating the salaries of county officers. No replacement agency was named.

Chapter 85-322, L.O.F., increased salaries of clerk of the circuit court, county comptroller, supervisor of elections, property appraiser, tax collector, sheriff, and superintendent of schools by consolidating population group I (population range: 0-9,999) and population group II (population range: 10,000-49,999) into a new population group I (population range: 0-49,999); increasing the base salaries for each of the named officers at each population group level; and increasing the group rate at the highest population group level for each of the named officers.

Chapter 86-152, L.O.F., authorized the Executive Director of the Department of Revenue to waive the requirements for eligibility to receive the special qualification salary for any property appraiser who was at least 60 years of age and who had been a property appraiser for at least 20 years.

Chapter 87-224, L.O.F., revised cross-reference regarding the annual determination of population of local governments and renumbered population group levels for the office of sheriff to conform to the 1985 law change.

Chapter 88-42, L.O.F., amended the definition of the annual factor for purposes of calculating the annual salary increases of county officers.

Chapter 88-158, L.O.F., amended provisions regarding a county officer's guaranteed salary upon resolution of the board of county commissioners if all fees collected by the officer were turned over to the board. Such a resolution would be applicable only with respect to the county official who concurred in its adoption and only for the officer's duration in the current term of office.

Chapter 88-175, L.O.F., increased the base salaries for clerk of circuit court and county comptroller, tax collector, property appraiser, and supervisor of elections at each population group level.

Chapter 89-72, L.O.F., reduced the amount of time in which property appraisers and tax collectors must qualify to receive the special qualification salary after first taking office from six to four years.

Chapter 89-178, L.O.F., increased the sheriff's base salaries at each population group level.

Chapter 91-45, L.O.F., deleted obsolete provisions pertaining to special qualification salary for clerk of circuit court, county comptroller, sheriff, and supervisor of elections.

Chapter 92-279, L.O.F., amended provisions regarding the annual certification of the annual factor and cumulative annual factor to reflect the change in name of the Department of Administration to Department of Management Services.

Chapter 92-326, L.O.F., retained salaries of school board members and superintendents of schools at fiscal year 1991-92 levels.

Chapter 93-146, L.O.F., deleted authorization to fix salaries of district school board members by special or local law. The legislation extended the prohibition regarding special laws or general laws of local application to laws concerning compensation of district school board members. In addition, the legislation provided for annual salary adjustment for district school board members and superintendents of schools. Finally, the legislation provided for payment of specified salaries and ratification of previously paid salaries in addition to repealing all local and special laws or general laws of local application that relate to the compensation of district school board members.

Chapter 95-147, L.O.F., removed gender-specific references without substantive changes in legal effect.

Chapter 2001-266, L.O.F., deleted requirements that copies of certain salary-related resolutions adopted by boards of county commissioners be filed with the Department of Banking and Finance and the Auditor General.

Chapter 2002-387, L.O.F., enacted the "Florida K-20 Education Code in Chapter 1001, F.S. The legislation repealed provisions related to population group levels, base salaries, and group rates for district school board members and superintendents of schools. The legislation repealed provisions in Chapter 230, F.S., requiring the calculation of adjusted salary rate for district school board members and allowed district school boards to annually determine the salary of its members. Additionally, the legislation repealed certain salary provisions for superintendents of schools.

Chapter 2003-261, L.O.F., amended provisions regarding any revenue deficiency to be paid by the board of county commissioners to reflect the change in name of the Department of Banking and Finance to Department of Financial Services.

Chapter 2003-402, L.O.F., prohibited a county from appropriating to the clerk of circuit court based on the fees collected by that office.

Chapter 2004-41, L.O.F., reinstated statutory language pertaining to the salary computation for elected school superintendents that existed in law prior to the repeal of such language by Chapter 2002-387, L.O.F.

Chapter 2007-234, L.O.F., partially reinstated statutory language pertaining to the salary computation for school board members that existed in law prior to the repeal of such language by Chapter 2002-387, L.O.F. However, a portion of the new law was incorrectly drafted. The maximum county population for Population Group II was authorized as 49,000 rather than 49,999. For purposes of calculating salaries of school board members for the 2007-08 fiscal, no county's population fell within the 49,001 through 49,999 range so the error did not prevent any school board member's salary from being calculated.

Chapter 2008-4, L.O.F., provided the necessary statutory language to correct an error contained in Chapter 2007-234, L.O.F. The maximum county population of Population Group II for school board members was set to 49,999.

Chapter 2009-3, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 or s. 145.19, F.S., district school board members could reduce their salary rate on a voluntary basis.

Chapter 2009-59, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. In addition, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., elected school superintendents could reduce their salary rate on a voluntary basis. Also, the legislation amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., was reduced by 2 percent.

Chapter 2010-154, L.O.F., amended s. 1001.395, F.S., to provide that notwithstanding the provisions of s. 1001.395 and s. 145.19, F.S., for the 2010-11 fiscal year, the salary of each school board member shall be the amount calculated pursuant to s. 1001.395(1), F.S., or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less.

Chapter 2011-158, L.O.F., provided that notwithstanding the provisions of Chapter 145, F.S., each member of a board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector was authorized to voluntarily reduce his or her salary rate.

Chapter 2014-39, L.O.F., repealed the obsolete language of s. 1001.47(7), F.S., which reduced the salaries of elected district school superintendents by 2 percent for the 2009-10 fiscal year only.

FLORIDA HOUSE OF REPRESENTATIVES

HB 355

2016

| 1   |                 | A bill to be        | e entitled       |                              |
|-----|-----------------|---------------------|------------------|------------------------------|
| 2   | An act rel      | ating to supervisor | of elections     | salaries;                    |
| 3   | amending s      | . 145.09, F.S.; rev | vising the gro   | up rate used                 |
| 4   | to calcula      | te additional compe | ensation for a   | supervisor                   |
| 5   | of electio      | ns based on populat | tion increment   | s; providing                 |
| 6   | an effecti      | ve date.            |                  |                              |
| 7   |                 |                     |                  |                              |
| 8   | Be It Enacted b | y the Legislature o | of the State o   | f Florida:                   |
| 9   |                 |                     |                  |                              |
| 10  | Section 1.      | Subsection (1) of   | 5 section 145.   | 09, Florida                  |
| 11  | Statutes, is am | ended to read:      |                  |                              |
| 12  | 145.09 Su       | pervisor of electio | ons              |                              |
| 13  | (1) Each        | supervisor of elect | ions shall re    | ceive as salary              |
| 14  | the amount indi | cated, based on the | e population o   | f his or her                 |
| 15  | county. In addi | tion, a compensatio | on shall be ma   | de for population            |
| 16  | increments over | the minimum for ea  | ach population   | group, which                 |
| 17  | shall be determ | ined by multiplying | g the population | on in excess of              |
| 18  | the minimum for | the group times the | ne group rate.   |                              |
| 19  |                 |                     |                  |                              |
|     | Pop. Group      | County Pop.         | Base Sala        | ry Group Rate                |
|     |                 | Range               |                  |                              |
| 20  |                 |                     |                  |                              |
|     |                 | Minimum             |                  | Maximum                      |
| 21  |                 |                     |                  |                              |
|     | I -0-           | 49,999              | \$17,228         | \$0.07875 <del>\$0.075</del> |
| 22  |                 |                     |                  |                              |
| - L |                 | Page 1              | of 2             |                              |

CODING: Words stricken are deletions; words underlined are additions.

FLORIDA HOUSE OF REPRESENTATIVES

| HB 355 |                     |               |              |         | 2016             |
|--------|---------------------|---------------|--------------|---------|------------------|
| II     | 50,000              | 99,999        | 20,228       | 0.06300 | 0.060            |
| III    | 100,000             | 199,999       | 23,228       | 0.02625 | <del>0.025</del> |
| IV     | 200,000             | 399,999       | 25,728       | 0.01575 | <del>0.015</del> |
| V.     | 400,000             | 999,999       | 28,728       | 0.00525 | <del>0.005</del> |
| Δī     | 1,000,              | 000           | 31,728       | 0.00400 | 0.004            |
| -      | Section 2. This act | shall take ef | fect July 1, | 2016.   |                  |

Page 2 of 2

CODING: Words stricken are deletions; words underlined are additions.

# 

### COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 355 (2016)

Amendment No. 1

| COMMITTEE/SUBCOMMITTEE | ACTION   |  |
|------------------------|----------|--|
| ADOPTED                | (Y/N)    |  |
| ADOPTED AS AMENDED     | (Y/N)    |  |
| ADOPTED W/O OBJECTION  | (Y/N)    |  |
| FAILED TO ADOPT        | (Y/N)    |  |
| WITHDRAWN              | (Y/N)    |  |
| OTHER                  | <u> </u> |  |
|                        |          |  |

Committee/Subcommittee hearing bill: Local Government Affairs
 Subcommittee
 Representative Artiles offered the following:

```
Amendment (with title amendment)
```

Remove lines 21-27 and insert:

|      |     |         |         | \$21,250 | \$0.07875          |  |
|------|-----|---------|---------|----------|--------------------|--|
|      |     | - 0 -   | 49,999  | \$17,228 | <del>\$0.075</del> |  |
| 8    |     |         |         |          |                    |  |
|      | II  |         |         | 24,400   | 0.06300            |  |
|      |     | 50,000  | 99,999  | 20,228   | 0.060              |  |
| 9    |     |         |         |          |                    |  |
|      | III |         |         | 27,550   | 0.02625            |  |
|      |     | 100,000 | 199,999 | 23,228   | 0.025              |  |
| 5.61 |     |         |         |          |                    |  |

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617309 - HB 355 Amendment.docx

Published On: 11/17/2015 6:00:35 PM

Page 1 of 2

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 355 (2016) Amendment No. 1 30,175 0.01575 IV 200,000 399,999 25,728 0.015 11 33,325 0.00525 V 400,000 999,999 28,728 0.005 12 VI 36,475 0.00400 1,000,000 31,728 0.004 13 14 15 16 17 18 TITLE AMENDMENT 19 Remove line 2 and insert: amending s. 145.09, F.S.; revising the base salary and group 20 21 rate used 617309 - HB 355 Amendment.docx Published On: 11/17/2015 6:00:35 PM Page 2 of 2

HB 419

# HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 419 Highlands Road and Bridge District, Pasco County SPONSOR(S): Burgess, Jr. TIED BILLS: IDEN./SIM. BILLS:

| REFERENCE                                | ACTION | ANALYST<br>Monroe KTGM | STAFF DIRECTOR or<br>BUDGET/POLICY CHIEF |  |
|--|--------|------------------------|--|--|
| 1) Local Government Affairs Subcommittee |        |                        | Miller Chilm                             |  |
| 2) Local & Federal Affairs Committee     |        | 1                      |  |  |

## SUMMARY ANALYSIS

"Special Districts" are a type of limited local government created to perform specific services within a described geographic area. Sometimes called special taxing districts, most are created either by special act (independent special districts) or county or municipal ordinance (dependent special districts). The Special District Accountability Program in the Department of Economic Opportunity (DEO) is responsible for creating and maintaining a current list of all special districts in Florida, as provided in ch. 189, F.S., the Uniform Special District Accountability Act.

When a special district fails to meet certain statutory responsibilities, no longer functions, or informs DEO it is no longer active, DEO is required to follow the statutory process before declaring the district inactive. This includes documenting one or more statutory criteria for inactive status, publishing notice in the area of the district of DEO's intent to declare the district inactive, and documenting the lack of any objection to declaring the district inactive. DEO is required to deliver written notice of the declaration of inactive status to specific authorities. If the district was created by special act, notice is delivered to the Speaker of the House, the President of the Senate, and the standing committees in each chamber responsible for special district oversight. If the district was created by local ordinance, notice is delivered to the governing body of the county or municipality that created the district. A special district declared inactive may not collect taxes, assessments, or fees while the declaration is in effect. However, the district still exists until its legal authority is repealed by the creating entity.

The bill dissolves the Highlands Road and Bridge District, an independent special district located in Pasco County. Any assets of the district are transferred to the Board of County Commissioners.

The bill is effective upon becoming law.

# **FULL ANALYSIS**

#### I. SUBSTANTIVE ANALYSIS

#### A. EFFECT OF PROPOSED CHANGES:

#### PRESENT SITUATION

#### Special Districts Declared Inactive

A "special district" is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law,<sup>1</sup> special act,<sup>2</sup> local ordinance,<sup>3</sup> or by rule of the Governor and Cabinet.<sup>4</sup> A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.<sup>5</sup> A special district may be "dependent"<sup>6</sup> or "independent.<sup>7</sup>

The Special District Accountability Program within the Department of Economic Opportunity (DEO) is responsible for maintaining and electronically publishing the official list of all special districts in Florida.<sup>8</sup> The official list currently reports all active special districts as well as those declared inactive by DEO.

Whether dependent or independent, when a special district no longer fully functions or fails to meet its statutory responsibilities, DEO is required to declare that district inactive by following a specified process.<sup>9</sup> DEO must first document the factual basis for declaring the district inactive.

A special district may be declared inactive if it meets one of six specific factors:

- The registered agent of the district, the chair of the district governing body, or the governing body of the appropriate local general-purpose government:
  - Provides DEO with written notice that the district has taken no action for 2 or more years.<sup>10</sup>
  - Provides DEO with written notice that the district has not had any members on its governing body or insufficient numbers to constitute a quorum for 2 or more years.<sup>11</sup>
  - Fails to respond to an inquiry from DEO within 21 days.<sup>12</sup>

https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/ (accessed 9/28/2015).

<sup>9</sup> Section 189.062(1), F.S. Prior to 2014, the former statute required DEO to document the existence of one of five criteria listed in paragraph (1)(a), publication and service under paragraph (1)(b) of a notice of intent to declare the district inactive, and the lack of any administrative appeal of the declaration within 21 days of that publication. Section 189.4044, F.S. (2013). In 2014, as ch. 189, F.S., was extensively revised and restructured, the word "or" was added at the end of s. 189.062(1)(a)6, F.S., apparently allowing DEO either to document one of the six criteria *or* publish notice of intent to declare inactive and find no appeal is filed. Chapter 2014-22, s. 24, Laws of Florida. During the 2015 regular legislative session, the Florida Senate passed CS/SB 1388, its version of a bill resolving technical issues stemming from the 2014 revisions, which would have amended s. 189.062(1)(a)6, F.S., by removing the word "or." CS/SB 1388 (2015), s. 11, at line 414 (bill did not pass the Legislature). DEO still uses the 3-step process as described in the 2013 statute.

<sup>10</sup> Section 189.062(1)(a)1., F.S.

<sup>11</sup> Section 189.062(1)(a)2., F.S.

STORAGE NAME: h0419.LGAS.DOCX DATE: 11/12/2015

<sup>&</sup>lt;sup>1</sup> Section 189.031(3), F.S.

<sup>&</sup>lt;sup>2</sup> Id.

<sup>3</sup> Section 189.02(1), F.S.

<sup>&</sup>lt;sup>4</sup> Section 190.005(1), F.S. See, generally, s. 189.012(6), F.S.

<sup>&</sup>lt;sup>5</sup> 2015 - 2016 Local Gov't Formation Manual, p. 67, at

http://myfloridahouse.gov/Sections/Committees/committeesdetail.aspx?CommitteeId=2836 (accessed 9/28/2015).

<sup>&</sup>lt;sup>6</sup> Section 189.012(2), F.S. A special district where the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district's governing body are removable at will by the governing body of a single county or municipality, or the district's budget is subject to the approval of governing body of a single county or municipality.

<sup>&</sup>lt;sup>7</sup> Section 189.012(3), F.S. A special district that is not a dependent district.

<sup>8</sup> Sections 189.061(1), 189.064(2), F.S. DEO maintains the current official list at

- Following statutory procedure,<sup>13</sup> DEO determines the district failed to file specified reports,<sup>14</sup> including required financial reports.<sup>15</sup>
- For more than 1 year, no registered office or agent for the district was on file with DEO.<sup>16</sup>
- The governing body of the district unanimously adopts a resolution declaring the district inactive and provides documentation of the resolution to DEO.<sup>17</sup>

Once DEO determines which criterion applies to the district, notice of the proposed declaration of inactive status is published by DEO, the local general-purpose government for the area where the district is located, or the district itself.<sup>18</sup> The notice must state that any objections to declaring the district inactive must be filed with DEO pursuant to chapter 120, F.S.,<sup>19</sup> within 21 days after the publication date.<sup>20</sup> If no objection is filed within the 21 day period, DEO declares the district inactive.<sup>21</sup>

After declaring certain special districts as being inactive, DEO must send written notice of the declaration to the authorities which created the district. If the district was created by special act, DEO sends written notice to the Speaker of the House, the President of the Senate, and the standing committees in each chamber responsible for special district oversight.<sup>22</sup>

The property and assets of a special district declared inactive by DEO are first used to pay any debts of the district. Any remaining property or assets then escheat to the county or municipality in which the district was located. If the district's assets are insufficient to pay its outstanding debts, the local general-purpose government in which the district was located may assess and levy within the territory of the inactive district such taxes as necessary to pay the remaining debt.<sup>23</sup>

A district declared inactive may not collect taxes, fees, or assessments.<sup>24</sup> This prohibition continues until the declaration of invalidity is withdrawn or revoked by DEO<sup>25</sup> or invalidated in an administrative proceeding<sup>26</sup> or civil action<sup>27</sup> timely brought by the governing body of the special district.<sup>28</sup> Failure of the special district to challenge (or prevail against) the declaration of inactive status enables DEO to enforce the statute through a petition for enforcement in circuit court.<sup>29</sup>

<sup>19</sup> The Florida Administrative Procedure Act.

<sup>21</sup> Section 189.062(1)(c), F.S.

<sup>22</sup> Section 189.062(3), F.S. The statute provides that the declaration of inactive status is sufficient notice under art. III, s. 10 of the Florida Constitution to authorize the repeal of special laws creating or amending the charter of the inactive district. This statute stands in lieu of the normal requirement for publication of notice of intent to file a local bill at least 30 days before introducing the bill in the Legislature, under s. 11.02, F.S.

23 Section 189.062(2), F.S.

- 24 Section 189.062(5), F.S.
- 25 Section 189.062(5)(a), F.S.

<sup>26</sup> Section 189.062(5)(b)1., F.S. Administrative proceedings are conducted pursuant to s. 120.569, F.S.

<sup>27</sup> Section 189.062(5)(b)2., F.S. The action for declaratory and injunctive relief is brought under ch. 86, F.S.

<sup>28</sup> The special district must initiate the legal challenge within 30 days after the date the written notice of the department's declaration of inactive status is provided to the special district. Section 189.062(5)(b), F.S.

<sup>29</sup> Section 189.062(5)(c), F.S. The enforcement action is brought in the circuit court in and for Leon County. STORAGE NAME: h0419.LGAS.DOCX

DATE: 11/12/2015

<sup>12</sup> Section 189.062(1)(a)3., F.S.

<sup>13</sup> Section 189.067, F.S.

<sup>14</sup> Section 189.066, F.S.

<sup>&</sup>lt;sup>15</sup> Section 189.062(1)(a)4., F.S. See, ss. 189.016(9), 218.32, 218.39, F.S.

<sup>&</sup>lt;sup>16</sup> Section 189.062(1)(a)5., F.S.

<sup>&</sup>lt;sup>17</sup> Section 189.062(1)(a)6., F.S.

<sup>&</sup>lt;sup>18</sup> Publication must be in a newspaper of general circulation in the county or municipality where the district is located and a copy sent by certified mail to the district's registered agent or chair of the district's governing body, if any.

<sup>&</sup>lt;sup>20</sup> Section 189.062(10(b), F.S. The published notice also must include the name of the district, the law under which it was organized and operating, and a description of the district's territory.

Declaring a special district to be inactive does not dissolve the district or otherwise cease its legal existence. Subsequent action is required to repeal the legal authority creating the district, whether by the Legislature<sup>30</sup> or the entity that created the district.<sup>31</sup>

## Highlands Road and Bridge District

On November 25, 1919, the voters approved a referendum creating the Highlands Special Road and Bridge District in Pasco County. Subsequently, six special acts concerning this district were passed by the Legislature. Specifically:

- Chapter 8803 (1921) created a repayment schedule for \$750,000 in issued bonds and ratified and confirmed the creation of the district.
- Chapter 9568 (1923) addressed grading and paving roads and the levying of assessments to pay for those activities.
- Chapter 9570 (1923) authorized the issuance of \$175,000 in "interest-bearing negotiable time warrants" to fund the grading and paving of specified roads.
- Chapter 13248 (1927) again legalized and validated the creation of the Highlands Special Road and Bridge District, confirmed its boundaries, and validated the proceedings connected with Chapter 13249 (1927) and the bonds issued thereunder.
- Chapter 13249 (1927) authorized \$40,000 in bonds to fund the grading and paving of specified roads.
- Chapter 26125 (1947) ratified, confirmed, and validated bonds issued by the Highlands Special Road and Bridge District which bore the date April 1, 1938.

In 1972, the District was recreated by resolution of the County and approved by voter referendum as the Highlands Road and Bridge District.

On December 15, 2003, the District's registered agent contacted the Department of Community Affairs and asked it to declare the District inactive and begin the dissolution process. The registered agent stated that the district had satisfied its obligations to bond holders, had not met since January 2003, and that the need for the district no longer existed.

After numerous discussions between Pasco County and the Department of Community Affairs, after the registered agent withdrew, and after the District failed to file required financial reports, the Department published a "Notice of Proposed Declaration of Inactive Status of the Highlands Road and Bridge District" on December 1, 2009.

# EFFECT OF THE BILL

The bill dissolves the Highlands Road and Bridge District, an independent special district located in Pasco County. Any assets of the district are transferred to the Board of County Commissioners.

# **B. SECTION DIRECTORY:**

Section 1: Repeals chapters 8803 (1921), 9568 (1923), 9570 (1923), 13248 (1927), 13249 (1927) and 26125 (1949), Laws of Florida.

Section 2: Abolishes the Highlands Road and Bridge District and transfers all assets and liabilities of the district to the Board of County Commissioners of Pasco County.

Section 3: Provides the bill is effective upon becoming law.

<sup>&</sup>lt;sup>30</sup> Sections 189.071(3), 189.072(3), F.S.

<sup>&</sup>lt;sup>31</sup> Section 189.062(4), F.S. Unless otherwise provided by law or ordinance, dissolution of a special district transfers title to all district property to the local general-purpose government, which also must assume all debts of the dissolved district. Section 189.076(2), F.S. STORAGE NAME: h0419.LGAS.DOCX PAGE: 4 DATE: 11/12/2015

# II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes [X] No []

IF YES, WHEN? September 20, 2015

WHERE? Tampa Bay Times

B. REFERENDUM(S) REQUIRED? Yes [] No [X]

IF YES, WHEN?

- C. LOCAL BILL CERTIFICATION FILED? Yes, attached [X] No []
- D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached [X] No []

# **III. COMMENTS**

- A. CONSTITUTIONAL ISSUES: None.
- B. RULE-MAKING AUTHORITY: The bill does not provide authority or require implementation by administrative agency rulemaking.
- C. DRAFTING ISSUES OR OTHER COMMENTS: None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

191854

# Tampa Bay Times Published Daily

TATE OF FLORIDA } ss OUNTY OF Pasco County

Before the undersigned authority personally appeared Aaron Alvarez who on oath says that he/she is Legal Clerk of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: PUBLIC NOTICE was published in Tampa Bay Times: 9/20/15. in said newspaper in the issues of Baylink Pasco

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida, each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper

Signature of Affiant

Sworn to and subscribed before me this 09/20/2015.

Signature of Notary Public

Personally known or produced identification

Type of identification produced



JOSEPH F. FISH NOTARY PUBLIC ESTATE OF FLORIDA Comm# FF116052 Expires 6/23/2018

#### PUBLIC NOTICE

"To Whom It May Concern: Notice is hereby given of the intent of apply to the 2016 Legislature and any Special or Extended Session for an act relating to Pasco County; dissolving the Highlands Road and Bridge District; providing for disposition of any assets and liabilities of the dissolved district; providing an effective date."

(191854)

(09-20-15)

# HOUSE OF REPRESENTATIVES

# 2016 LOCAL BILL CERTIFICATION FORM

| BILL #:  |  |  |   |  |  |
|--|--|--|---|--|--|
| SPONSOR(S):  | PONSOR(S): Representative Danny Burgess  |  |   |  |  |
| RELATING TO:   |  |  |   |  |  |
|  | 1 State 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1  | ted (City, County, or Special Di   |   |  |  |
| NAME OF DELEC  | GATION: Pasco Con  | unty Legislative Deleg   | gation  |  |  |
| CONTACT PERS   | ON: Jim Browne   |  |   |  |  |
| PHONE NO .: (81  | €) 909-9919  | E-Mail:  | Browne.Jim@FLSenate.gov   |  |  |
| the House<br>(1) The men<br>accomplish<br>(2) The lega<br>considering<br>(3) The bill<br>required by<br>(4) An Econ<br>the Local G | considers a local bill:<br>mbers of the local legist<br>hed at the local level;<br>islative delegation must<br>g the local bill issue(s);<br>must be approved by a<br>y the rules of the delegat<br>nomic Impact Statement | lative delegation must<br>t hold a public hearing<br>and<br>majority of the legislat<br>ation, at the public hear<br>t for local bills must be<br>committee. Under Hous  | occur before a committee or subcommittee of<br>certify that the purpose of the bill cannot be<br>in the area affected for the purpose of<br>tive delegation, or a higher threshold if so<br>ing or at a subsequent delegation meeting.<br>prepared at the local level and submitted to<br>se policy, no local bill will be considered by a<br>t Statement |  |  |
| (1) Does<br>ordina<br>YES<br>✓<br>(2) Did th<br>YES  | the delegation certin<br>ance of a local gove<br>NO<br>NO  | fy the purpose of th<br>rning body without<br>ct a public hearing  | the bill cannot be accomplished by the legal need for a referendum?   |  |  |
|  | The second se  | and the second s | Boulevard, Land O'Lakes, FL 34638   |  |  |
| (3) Was ti   | his bill formally app  | roved by a majority  | of the delegation members?  |  |  |
| YES  |  |  |   |  |  |
|  | n Economic Impact<br>Government Affairs  |  | d at the local level and submitted to the   |  |  |
| YES  |  |  |   |  |  |
| intention to   | seek enactment of the  | bill has been publishe   | assage of any special act unless notice of<br>d as provided by general law (s. 11.02, F. S.) or<br>y referendum vote of the electors in the area  |  |  |
| Has this d   | constitutional notice  | e requirement been   | met?  |  |  |
| Notic  | e published: YES   |  | September 20, 2015  |  |  |
| When   | e? Tampa Bay Tim   | es County P  | asco  |  |  |

Page 1 of 2

Referendum in lieu of publication: YES NO

Date of Referendum

- III. Article VII, Section 9(b) of the State Constitution prohibits passage of any bill creating a special taxing district, or changing the authorized millage rate for an existing special taxing district, unless the bill subjects the taxing provision to approval by referendum vote of the electors in the area affected.
  - (1) Does the bill create a special district and authorize the district to impose an ad valorem tax?

NO V YES

(2) Does this bill change the authorized ad valorem millage rate for an existing special district?

YES NO V

If the answer to question (1) or (2) is YES, does the bill require voter approval of the ad valorem tax provision(s)?



Please submit this completed, original form to the Local Government Affairs Subcommittee.

Delegation Chair (Original Signature)

09/29/15 Date

John Legg Printed Name of Delegation Chair

# HOUSE OF REPRESENTATIVES

#### 2016 ECONOMIC IMPACT STATEMENT FORM

\*Read all instructions carefully.\*

House local bill policy requires that no local bill will be considered by a committee or a subcommittee without an Economic Impact Statement. <u>This form must be prepared at the LOCAL LEVEL by an individual who is qualified</u> to establish fiscal data and impacts and has personal knowledge of the information given (for example, a chief <u>financial officer of a particular local government)</u>. Please submit this completed, original form to the Local Government Affairs Subcommittee as soon as possible after a bill is filed. Additional pages may be attached as necessary.

# BILL #:

| SPONSOR(S):<br>RELATING TO | Representative Burgess  |  |
|----------------------------|---|--|
|                            | Pasco County - Highlands Road and Bridge District                       |  |
|                            | [Indicate Area Affected (City, County or Special District) and Subject] |  |

#### I. REVENUES:

These figures are new revenues that would not exist but for the passage of the bill. The term "revenue" contemplates, but is not limited to, taxes, fees and special assessments. For example, license plate fees may be a revenue source. If the bill will add or remove property or individuals from the tax base, include this information as well.

|                               | FY 16-17 | FY 17-18 |  |
|-------------------------------|----------|----------|--|
| Revenue decrease due to bill: | \$0-     | \$0-     |  |
| Revenue increase due to bill: | \$0-     | \$0-     |  |

#### II. COST:

Include all costs, both direct and indirect, including start-up costs. If the bill repeals the existence of a certain entity, state the related costs, such as satisfying liabilities and distributing assets.

Expenditures for Implementation, Administration and Enforcement:

| FY 16-17      | FY 17-18 |
|---------------|----------|
| 1 1 1 1 1 1 1 |          |

\$61,600 \$ 61,600

Please include explanations and calculations regarding how each dollar figure was determined in reaching total cost.

There are 14 miles of road (this includes roads that have been PVAS and are maintained by the HOA) in

the district and current costs are \$4,400 per mile of road per year for a paved road. All roads need paved

and this will cost \$5,000,000 assessed to the residents over 10 years or roughly \$500,000 per year.

\$61,600 in maintenance costs will come from gas tax revenue.

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#### III. FUNDING SOURCE(S):

State the specific sources from which funding will be received, for example, license plate fees, state funds, borrowed funds, or special assessments.

If certain funding changes are anticipated to occur beyond the following two fiscal years, explain the change and at what rate taxes, fees or assessments will be collected in those years.

|          | FY 16-17      | FY 17-18 |
|----------|---------------|----------|
| Local:   | \$            | \$0-     |
| State:   | \$0           | s0-      |
| Federal: | \$ <u>-0-</u> | \$0-     |

#### IV. ECONOMIC IMPACT:

Potential Advantages:

Include all possible outcomes linked to the bill, such as increased efficiencies, and positive or negative changes to tax revenue. If an act is being repealed or an entity dissolved, include the increased or decreased efficiencies caused thereby.

Include specific figures for anticipated job growth.

| 1.     | Advantages to Individuals: | Better roads. |
|--------|----------------------------|---------------|
|        |                            |               |
| 2.     | Advantages to Businesses:  |               |
|        |                            |               |
| <br>3. | Advantages to Government:  |               |
|        |                            |               |

Potential Disadvantages:

Include all possible outcomes linked to the bill, such as inefficiencies, shortages, or market changes anticipated.

Include reduced business opportunities, such as reduced access to capital or training.

State any decreases in tax revenue as a result of the bill.

1. Disadvantages to Individuals: Large assessments for paving.

Economic Impact Statement PAGE 2 of 4 2. Disadvantages to Businesses:

3. Disadvantages to Government: Increased maintenance costs.

#### V. DESCRIBE THE POTENTIAL IMPACT OF THE BILL ON PRESENT GOVERNMENTAL SERVICES:

Currently this is not a responsibility of the local government it has the potential to on

a countywide basis slightly reduce levels of service as the additional roads will require

additional revenue.

#### VI. SPECIFIC DATA USED IN REACHING ESTIMATES:

Include the type(s) and source(s) of data used, percentages, dollar figures, all assumptions made, history of the industry/issue affected by the bill, and any audits.

Paving costs were determined using the County paving estimation forms

maintenance costs were determined by dividing the department budget

by the number of miles of road.

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#### VII. CERTIFICATION BY PREPARER

I hereby certify I am qualified to establish fiscal data and impacts and have personal knowledge of the information given. I have reviewed all available financial information applicable to the substance of the above-stated local bill and confirm the foregoing Economic Impact Statement is a true and accurate estimate of the economic impact of the bill.

PREPARED BY:

ghed by Preparer

Print preparer's name:

TITLE (such as Executive Director, Actuary, Chief Accountant, or Budget Director):

REPRESENTING:

PHONE:

E-MAIL ADDRESS:

Public WOIKS DIRETON PASCO COUNTY BOCC 227-847-8143 Mancrett @ PArro roumy fl. not

> Economic Impact Statement PAGE 4 of 4



STATE OF FLORIDA

# DEPARTMENT OF COMMUNITY AFFAIRS

"Dedicated to making Florida a better place to call home"

CHARLIE CRIST Governor THOMAS G. PELHAM Secretary

January 28, 2010

The Honorable Pat Mulieri Chair, Pasco County Board of County Commissioners Dade City Government Center 14235 6th Street Dade City, Florida 33525

Re: Inactive Status of the Highlands Road and Bridge District

Dear Chairman Mulieri:

The Department of Community Affairs (the "Department") administers Chapter 189, Florida Statutes (the Uniform Special District Accountability Act of 1989). This Act charges the Department with a number of responsibilities as they relate to special districts, including ceclaring special districts inactive for dissolution under certain circumstances.

The purpose of this letter is to notify the Pasco County Board of County Commissioners that the Highlands Road and Bridge District (the "District"), an independent special district located in Pasco County (the "County") and created by freeholder election held November 21, 1972, pursuant to Section 336.61, Florida Statutes (1972), has become inactive within the meaning of Section 189.4044(1)(a)1.-3., Florida Statutes (2009).

In a letter dated December 15, 2003, the registered agent, Mr. Samuel G. DeLaune, rotified the Department that the District had satisfied its obligation to the bond holders, had not ruet since January 2002, no longer had a governing body, and that the need for the District no longer existed. Mr. DeLaune asked the Department to declare the District inactive for c issolution.

On a number of occasions between December 19, 2003 and February 11. 2009, the Department had conversations with Ms. Elizabeth Blair, County Attorney, concerning cissolution issues and how the County could dissolve the District. During this time, the Department delayed declaring the District inactive so the County could research these issues and consider alternatives. These issues and alternatives included receiving and reviewing the final audit, researching how the roads in the District could be maintained, whether liability issues could impact the County, whether the District could be kept active for possible future use, whether the County could assume the role of registered agent, and how the District could be

2555 SHUMARD OAK BOULEVARD D TALLAHASSEE, FL 32399-2100 850-488-8466 (p) B 850-921-0781 (f) B Website: www.dca.state.fl.us

B COMMUNITY PLANNING 850-488-2356 (c) 850-488-3309 (f) B FLORIDA COMMUNITIES TRUST 850-922-2207 (b) 850-921-1747 (f) B B HOUSING AND COMMUNITY DEVELOPMENT 850-488-7956 (c) 850-922-5623 (f) B The Honorable Pat Mulieri, Chair Pasco County Board of County Commissioners January 28, 2010 Page 2

dissolved, including whether a referendum would be required. Meanwhile, in December 2007, Mr. DeLaune contacted the Department to say he no longer wanted to serve as the District's registered agent and wished to stop receiving the District's mail, including letters concerning the District's noncompliance with various state requirements.

In our last conversation on February 11, 2009, Ms. Blair said they would research the issues and take them to the Board of County Commissioners if necessary, and would let us know the outcome.

On November 5, 2009, the Joint Legislative Auditing Committee (the "Committee") notified the Department that the District had failed to file a fiscal year 2006-07 Annual Financial Report with the Department of Financial Services pursuant to Section 218.32, F orida Statutes (enclosed). The Committee requested the Department to proceed pursuant to the enforcement provisions specified in Section 189.421, Florida Statutes.

These provisions require the Department to file a petition for writ of certiorari with the circuit court within 30 days. Since the District does not have a registered agent or office, the Department was unable to file a petition. However, Section 189.4044, Florida S atutes, contains provisions by which the Department must declare inactive any special district that meets certain criteria, including failure to file an Annual Financial Report.

On December 1, 2009, the Department published in the *Highlands Toda*, and *The Tampa Tribune* a required "Notice of Proposed Declaration of Inactive Status of the Highlands Road and Bridge District" (enclosed). This notice required any party objecting to the inactive status to file an objection with the Department pursuant to Chapter 120, Florida Statutes, within twenty-one (21) days after the date of publication of the notice. The Department did not receive any objections. On December 23, 2009, the Department changed the District's status to inactive.

Section 189.4044(4), Florida Statutes, requires the entity that created a special district declared inactive to dissolve that special district by repealing its enabling laws. According to our records, a Pasco County Resolution dated September 22, 1972 called for the election of the District. This resolution indicated that the notice of the election contained language authorizing the District to impose ad valorem taxes. To dissolve the district, it appears the County must call for a referendum election of freeholders on the question of dissolution (see Sections 189.4042(2) and 189.4044(4), Florida Statutes, and Florida Attorney General Advisory Legal Opinion Number AGO 2007-17 dated March 23, 2007). After this referendum election, please advise the Department of the outcome.

The Honorable Pat Mulieri, Chair Pasco County Board of County Commissioners January 28, 2010 Page 3

Thank you in advance for assistance with this matter. If you have any questions, please contact me at jack.gaskins@dca.state.fl.us or 850-922-1457.

Sincerely, Jack Gaskins Jr. SPECIAL DISTRICT INFORMATION PROGRAM

Enclosures

cc: Kathryn H. DuBose, Staff Director, Joint Legislative Auditing Committee

HB 419

2016

| 1  | A bill to be entitled  |
|----|--|
| 2  | An act relating to the Highlands Road and Bridge               |
| 3  | District, Pasco County; abolishing the district;               |
| 4  | repealing chapters 8803 (1921), 9568 (1923), 9570              |
| 5  | (1923), 13248 (1927), 13249 (1927), and 26125 (1949),          |
| 6  | Laws of Florida; providing an effective date.                  |
| 7  |  |
| 8  | Be It Enacted by the Legislature of the State of Florida:      |
| 9  |  |
| 10 | Section 1. Chapters 8803 (1921), 9568 (1923), 9570 (1923),     |
| 11 | 13248 (1927), 13249 (1927), and 26125 (1949), Laws of Florida, |
| 12 | are repealed.  |
| 13 | Section 2. The Highlands Road and Bridge District is           |
| 14 | abolished. All assets and liabilities of the district are      |
| 15 | transferred to the Board of County Commissioners of Pasco      |
| 16 | County.  |
| 17 | Section 3. This act shall take effect upon becoming a law.     |
|    |  |
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|    |  |
|    |  |
|    |  |
|    |  |
| 1  | Page 1 of 1  |

CODING: Words stricken are deletions; words underlined are additions.

HB 479

# HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 479 Special Districts SPONSOR(S): Metz TIED BILLS: IDEN./SIM. BILLS:

| REFERENCE                                | ACTION | ANALYST | STAFF DIRECTOR or<br>BUDGET/POLICY CHIEF |
|--|--------|---------|--|
| 1) Local Government Affairs Subcommittee |        | Darden  | Miller Chth                              |
| 2) Local & Federal Affairs Committee     |        | 8       |  |

# SUMMARY ANALYSIS

Special districts are used to provide a variety of local services and generally are funded through the imposition of ad valorem taxes, fees, and charges on the users of those services. There are two types of special districts: independent, which typically are created by special act and operationally are independent of any local general-purpose government, and dependent, which typically are created by local ordinance and are subject to the control of a local general-purpose government.

Special districts are governed according to chapter 189, Florida Statutes, the "Uniform Special District Accountability Act." Chapter 189 underwent extensive revisions in 2014, with substantive changes made to the oversight and enforcement process for special district financial reporting, an extension of the Governor's power to remove certain special district board members, and better organizing of the underlying structure of the statute.

The bill requires special districts to publish additional information on their website, including a calendar of public meetings and ensuring budgets are accessible for longer periods of time. It also reorganizes the oversight provisions of the chapter to increase clarity and avoid duplication. The bill specifies the power of the Legislature to create dependent special districts. The bill revises the process for the Department of Economic Opportunity (DEO) to declare a special district inactive and makes provision for dissolving inactive districts. It also makes conforming changes to a number of related statutes.

The bill does not appear to have a fiscal impact on local governments. Based on the DEO analysis of a similar measure, HB 1155 (2015), the bill may have a minimal fiscal impact on the agency.

The effective date of the bill is October 1, 2016.

## FULL ANALYSIS

# I. SUBSTANTIVE ANALYSIS

#### A. EFFECT OF PROPOSED CHANGES:

## Introduction

A "special district" is "a unit of local government created for a special purpose... operat[ing] within a limited geographic boundary and is created by general law, special act, local ordinance, or rule of the Governor and Cabinet."<sup>1</sup> Special districts are created to provide a wide variety of services, such as mosquito control,<sup>2</sup> beach facilities,<sup>3</sup> children's services,<sup>4</sup> fire control and rescue,<sup>5</sup> or drainage control.<sup>6</sup>

Special districts can be classified as "dependent special districts"<sup>7</sup> or "independent special districts."<sup>8</sup> For a district to be classified as a "dependent special district," the district must meet at least one of the following criteria:

- Membership of its governing body is identical to that of the governing body of a single county or a single municipality;<sup>9</sup>
- All members of its governing body are appointed by the governing body of a single county or a single municipality;<sup>10</sup>
- The members of its governing body are subject to removal at will by the governing body of a single county or single municipality, during their unexpired terms;<sup>11</sup> or
- The district's budget requires approval or can be vetoed by the governing body of a single county or a single municipality.<sup>12</sup>

An "independent special district" is any special district that does not meet the definition of "dependent special district."<sup>13</sup> Furthermore, any special district that includes territory in more than one county is an independent special district, unless the district lies entirely with the borders of a single municipality.<sup>14</sup>

According to the Department of Economic Opportunity's (DEO) Special District Accountability Program Official List of Special Districts list, the state currently has 1,662 special districts.<sup>15</sup> The districts can be further classified as follows:

- 1,652 active districts, 10 inactive districts
- 635 dependent special districts, of which 632 are active and 3 are inactive
- 1,027 independent special districts, of which 1,020 are active and 7 are inactive

- 10 Section 189.012(2)(b), F.S.
- 11 Section 189.012(2)(c), F.S.

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Section 189.012(6), F.S.

<sup>&</sup>lt;sup>2</sup> Section 388.021(1), F.S. (however, new independent mosquito control districts are prohibited, see s. 388.021(2)).

<sup>&</sup>lt;sup>3</sup> See s. 189.011, F.S.

<sup>4</sup> Section 125.901(1), F.S.

<sup>&</sup>lt;sup>5</sup> Section 191.002, F.S.

<sup>&</sup>lt;sup>6</sup> Section 298.01, F.S.

<sup>7</sup> Section 189.012(2), F.S.

<sup>8</sup> Section 189.012(3), F.S.

<sup>9</sup> Section 189.012(2)(a), F.S.

<sup>12</sup> Section 189.012(2)(d), F.S.

<sup>13</sup> Section 189.012(3), F.S.

<sup>14</sup> Id.

<sup>&</sup>lt;sup>15</sup> See Department of Economic Opportunity, Official List of Special Districts Online – Directory, available at <u>https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/</u> (accessed 11/9/15).
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Special districts are governed generally by the Uniform Special District Accountability Act (Act).<sup>16</sup> The Act, initially passed in 1989,<sup>17</sup> created ch. 189, F.S. to centralize provisions governing special districts. Chapter 189 applies to the formation,<sup>18</sup> governance,<sup>19</sup> administration,<sup>20</sup> supervision,<sup>21</sup> merger,<sup>22</sup> and dissolution<sup>23</sup> of special districts, unless otherwise expressly provided in law.<sup>24</sup> The Act also provided an extensive statement of legislative intent aiming to improve accountability of special districts to state and local governments and providing for more effective communication and coordination in the monitoring of required reporting.<sup>25</sup>

In 2014, the Act was revised extensively and reorganized into eight parts:<sup>26</sup>

- Part I: General Provisions
- Part II: Dependent Special Districts
- Part III: Independent Special Districts
- Part IV: Elections
- Part V: Finance
- Part VI: Oversight and Accountability
- Part VII: Merger and Dissolution
- Part VIII: Comprehensive Planning

The bill also made significant changes to provisions concerning independent special districts and special district oversight and accountability.<sup>27</sup>

#### Effect of the Bill

#### Legislative Intent

#### Present Situation

The purpose of the Act is to provide procedures for the definition, creation, and operation of special districts.<sup>28</sup> Special districts "serve a necessary and useful function" by providing vital services to the state's residents, enabling their full use and enjoyment of their property.<sup>29</sup> In furtherance of these ends, the Legislature ensures the public trust in independent special districts by requiring all districts to register with the state, to regularly report financial data and other activities, and provides mechanisms to ensure compliance if districts fail to comply with minimum disclosure requirements.<sup>30</sup>

Effect of Proposed Changes

<sup>28</sup> Section 189.011(1), F.S.

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<sup>&</sup>lt;sup>16</sup> Section 189.01, F.S., but see ch. 190, F.S. (community development districts), ch. 191, F.S. (independent special fire control districts).

<sup>17</sup> Ch. 89-169, Laws of Fla.

<sup>&</sup>lt;sup>18</sup> See s. 189.02, F.S. (creation of dependent special districts), s. 189.031, F.S. (creation of independent special districts).

<sup>&</sup>lt;sup>19</sup> See s. 189.0311, F.S. (charter requirements for independent special districts).

<sup>&</sup>lt;sup>20</sup> See s. 189.019, F.S. (requiring codification of charters incorporating all special acts for the district).

<sup>&</sup>lt;sup>21</sup> See s. 189.034, F.S. (oversight for special districts created by special act of the Legislature).

<sup>&</sup>lt;sup>22</sup> Sections 189.071, 189.074, F.S.

<sup>23</sup> Sections 189.071, 189.072, F.S.

<sup>&</sup>lt;sup>24</sup> See s. 190.004 (Ch. 190, F.S. as "sole authorization" for creation of community development districts).

<sup>&</sup>lt;sup>25</sup> Section 189.06, F.S.

<sup>26</sup> Ch. 2014-22, Laws of Fla.

<sup>&</sup>lt;sup>27</sup> Ch. 2014-22, s. 34, Laws of Fla.

<sup>29</sup> Section 189.011(2), F.S.

<sup>30</sup> Id.

The bill expands the statements of legislative intent<sup>31</sup> to include all special districts in the requirements of registration, financial and other reporting, and providing a mechanism for noncompliance with minimum disclosure requirements. The bill also clarifies the intent of the Legislature to authorize action against a special district itself for failure to comply with disclosure requirements, instead of the members of the district's board.

#### Internet Accessible Budgets

#### Present Situation

Each special district is required to post a tentative budget to its website at least two days before the district's budget hearing.<sup>32</sup> If the budget is approved at the hearing, it must be posted to the district's website within thirty days after adoption.<sup>33</sup> If the budget is later amended, the adopted amendment must be posted on the district's website within five days after adoption.<sup>34</sup> If a dependent special district does not operate a website, the Act creates alternative avenues for publication.<sup>35</sup>

Dependent special districts must submit the budget or amendment to the local governing authority on which the district is dependent.<sup>36</sup> The special district must transmit the budget or amendment to the local governing authority "within a reasonable period of time," as determined by the local governing authority.<sup>37</sup> After transmission, the local governing authority posts the budget or amendment to its own website.<sup>38</sup> Independent special districts follow the same procedure, but instead submit their budget and amendments to the local general-purpose government(s) in which the district is located.<sup>39</sup>

#### Effect of Proposed Changes

The bill requires special districts to make their budgets and subsequent amendments available for:

- Tentative budget: at least 45 days
- Final budget: at least two years
- Amendments: at least two years

The bill also removes the requirement for special districts without a website to transmit their tentative and final budgets to the local governing authority or the local general-purpose government(s) with which the district shares territory. The requirement remains for adopted amendments to the budget.

#### Creation of Dependent Special Districts

#### Present Situation

Under current law, new dependent special districts typically are created by the passage of an ordinance by a county or municipal government.<sup>40</sup> A district must rest entirely inside the boundary lines of the creating local government entity.<sup>41</sup> The ordinance creating the special district must include:

<sup>33</sup> Id.

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<sup>&</sup>lt;sup>31</sup> Section 189.011(2), F.S.

<sup>32</sup> Section 189.016(4), F.S.

<sup>34</sup> Section 189.016(7), F.S.

<sup>35</sup> See S. 189.016(4), (7), F.S.

<sup>&</sup>lt;sup>36</sup> Section 189.016(4), (7), F.S.

<sup>37</sup> Section 189.016(4), (7), F.S.

<sup>&</sup>lt;sup>38</sup> Section 189.016(4), (7), F.S.

<sup>39</sup> Section 189.016(4), (7), F.S.

<sup>&</sup>lt;sup>40</sup> Section 189.02(1), F.S. Prior to September 30, 1989, some dependent special districts were created by general law or special act. There are currently 108 active dependent special districts that were created by general law and 74 created by special act.

- Purpose, powers, functions, and duties of the district:42
- Geographic boundaries of the district:43
- Authority of the district;44
- An explanation of why the district is the best mechanism for service delivery;45 .
- Membership, organization, compensation, and administrative duties of the district's board:46
- Applicable financial disclosure, noticing, and reporting requirements:47
- Method for financing the district;48 and
- Declaration that the creation of the district is consistent with the approved local government comprehensive plans.49

General oversight for dependent special districts rests with the local general-purpose government to which the district is dependent.50

# Effect of Proposed Changes

The bill creates s. 189.02(5), F.S., clarifying the power of the Legislature to create dependent special districts by special act, at the request or with the consent of the local government upon which the district will be dependent. The bill also limits general oversight by local general-purpose governments to dependent special districts not created by special act.

#### Status Statements

#### Present Situation

The charter for any new special district created after October 1, 1997 must contain a reference to the status of the district as dependent or independent.<sup>51</sup> Existing special districts also are required to amend their charter to contain status information, where practical.<sup>52</sup> If a district fails to submit its status to DEO as required by statute, the department is authorized to determine the district's status as dependent or independent.53

#### Effect of Proposed Changes

The bill clarifies the requirement for both dependent and independent special districts to include their status in their charter by creating a new section stating the requirement for dependent special districts in Part II ("Dependent Special Districts") of ch. 189 and amending s. 189.031(5), F.S., to refer only to independent special districts. The bill also changes the standard for when existing special districts must amend their charter to include their status from where it is "practical" to "practical and feasible."54

#### **Oversight of Special Districts**

Present Situation

- 43 Section 189.02(4)(b), F.S.
- 44 Section 189.02(4)(c), F.S.
- 45 Section 189.02(4)(d), F.S.
- 46 Section 189.02(4)(e), F.S.
- 47 Section 189.02(4)(f), F.S.
- 48 Section 189.02(4)(g), F.S.
- 49 Section 189.02(4)(h), F.S.
- 50 Section 189.068(2)(c), F.S.
- 51 Section 189.031(5), F.S.
- <sup>52</sup> Id.

<sup>54</sup> For special districts created by a special act of the Legislature, the necessary charter amendment would require another act of the Legislature, which may be "practical," but possibly not "feasible," independent of other charter changes being contemplated. STORAGE NAME: h0479.LGAS.DOCX DATE: 11/12/2015

<sup>42</sup> Section 189.02(4)(a), F.S.

<sup>53</sup> Section 189.061(4), F.S.

When an independent special district fails to file required reports or requested information, the Joint Legislative Auditing Committee (JLAC) provides written notice of the district's noncompliance to the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and House of Representatives charged with special district oversight, and the legislator(s) who represent any portion of the geographic jurisdiction of the district.<sup>55</sup> The JLAC may then convene a public hearing at the direction of the President of the Senate and the Speaker of the House of Representatives.<sup>56</sup> Before the JLAC's public hearing, the special district is required to provide.<sup>57</sup>

- Annual financial report for the prior fiscal year;<sup>58</sup>
- Audit report for the previous fiscal year;<sup>59</sup> and
- Annual report for the previous fiscal year, providing a detailed review of the performance of the special district<sup>60</sup>

When a dependent special district fails to file required reports or requested information, the JLAC provides written notice of the district's noncompliance to the head of the local general-purpose government of which the district is a dependent.<sup>61</sup> The local general-purpose government may conduct a public hearing within three months of the receipt of the notice of noncompliance from the JLAC.<sup>62</sup> The local general-purpose government has thirty days upon receipt of the notice to inform the JLAC of the date, time, and place of the public hearing.<sup>63</sup> The special district must provide the local general-purpose government the same information required by an independent special district appearing before the JLAC.<sup>64</sup> If the local general-purpose government convenes a public hearing, it must provide DEO and the JLAC a report containing findings and conclusions with sixty days.<sup>65</sup>

# Effect of Proposed Changes

The bill makes no substantive changes from current law. The oversight provisions are renumbered from ss. 189.034 and 189.035, F.S., to ss. 189.0651 and 189.0652, respectively, placing the provisions in Part VI ("Oversight and Accountability") of the Act. The bill also removes certain provisions shared by the independent and dependent special district oversight processes and places them in new s. 189.0653, F.S.

# Special District Accountability Program

#### **Present Situation**

DEO is tasked with the administration of the Special District Accountability Program.<sup>66</sup> As part of administering the program, DEO is required to:

<sup>55</sup> Section 189.034(2), F.S.

<sup>&</sup>lt;sup>50</sup> Section 189.034(3), F.S. The hearing may address general oversight of the district as well as the district's noncompliance with reporting. *Id.* 

<sup>&</sup>lt;sup>77</sup> Section 189.034(4), F.S.

<sup>58</sup> Section 189.034(4)(a), F.S.

<sup>59</sup> Section 189.034(4)(b), F.S.

<sup>&</sup>lt;sup>60</sup> Section 189.034(4)(c), F.S. The "detailed review" required includes the special district's purpose, sources of funding, major activities, challenges or obstacles faced, ways to better fulfill its purpose, changes to the special act that would aid in fulfilling purpose, any other information reasonably required to provide accurate understanding of situation, reasons for noncompliance, whether district is now in compliance, plans to correct recurring issues of noncompliance, efforts to promote transparency.

<sup>61</sup> Section 189.035(2), F.S.

<sup>62</sup> Section 189.035(3), F.S.

<sup>&</sup>lt;sup>63</sup> Id.

<sup>64</sup> See s. 189.035(4), F.S.

<sup>65</sup> Section 189.035(5), F.S.

<sup>66</sup> Section 189.064, F.S.;

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- Electronically publish special district noncompliance status reports;<sup>67</sup>
- Maintain an official "master" list of dependent and independent special districts;<sup>68</sup>
- Publish and update the "Florida Special District Handbook."69

The Florida Special District Handbook must contain:

- Definitions of special districts and status distinctions;<sup>70</sup>
- Provisions concerning special district creation, implementation, modification, dissolution, and operating procedures;<sup>71</sup>
- Summary of reporting requirements.<sup>72</sup>

The official list of special districts contains all special districts, sorted by county and containing an identification of independent or dependent status.<sup>73</sup> Each special district has sixty days to report its status to DEO upon request that the official list is to be produced.<sup>74</sup> If the special district does not report its status within sixty days, DEO has the authority to determine the status of the district and then render the determination to an agent of the district.<sup>75</sup> DEO must make the official list available on its website and must provide links to the website of each special district operating one.<sup>76</sup>

The determination of status of a special district, or its inclusion on the official list of special districts, is not a final agency action under ch. 120, F.S.<sup>77</sup> If the status of the district on the official list is inconsistent with the status submitted by the district, the district may request that DEO issue a declaratory statement setting forth the steps to resolve the inconsistency.<sup>78</sup> A special district may then either appeal the declaratory statement pursuant to ch. 120 or apply to the entity which established its charter to amend the charter to correct the deficiency.<sup>79</sup>

# Effect of Proposed Changes

The bill requires the Special District Accountability Program to publish noncompliance status reports from the Department of Management Services. The bill also adds a summary of the most recent public facilities report, as required by the Act's comprehensive planning provisions, with an internet address of the full report and schedule, to the required materials in the Florida Special District Handbook.

The bill excludes all districts declared inactive, as provided in s. 189.062, F.S., from the official list of special districts. The bill requires DEO to maintain a separate list of inactive special districts until the districts are either merged, dissolved, or regain active status. The bill also requires the Department of Financial Services to notify DEO when any entity not included on the official list of special districts attempts to file a report as a special district.

60 Section 189.064(3), F.S.

- <sup>74</sup> Section 189.061(2), F.S.
- 75 Section 189.061(4), F.S.
- 76 Section 189.061(5), F.S.

<sup>77</sup> Section 189.061(6), F.S. Ch. 120, F.S., is the Florida Administrative Procedure Act. If an agency's decision constitutes final agency action under ch. 120, F.S., the party affected by the decision may be entitled to a hearing prior to the decision and may be entitled to appeal an adverse decision to the appropriate appellate court. *See* ss. 120.569, 120.57, and 120.68, F.S.

<sup>78</sup> Id. A declaratory statement is an agency's opinion on the applicability of a statute, agency rule, or order to the petitioner. S. 120.565, F.S. Denial of a petition for declaratory statement is subject to the hearing procedures of the APA as well as appellate review. Ss. 120.52(2), (7), 120.569, 120.68, F.S.
 <sup>79</sup> Id.

<sup>&</sup>lt;sup>67</sup> Section 189.064(1), F.S.

<sup>68</sup> Section 189.064(2), F.S.

<sup>70</sup> Section 189.064(3)(a), F.S.

<sup>&</sup>lt;sup>71</sup> Section 189.064(3)(b), F.S.

<sup>72</sup> Section 189.064(3)(c), F.S.

<sup>73</sup> Section 189.061(1), F.S.

## Inactive Special Districts

#### Present Situation

Whether dependent or independent, when a special district no longer fully functions or fails to meet its statutory responsibilities, DEO is required to declare that district inactive by following a specified process.<sup>80</sup> DEO must first document the factual basis for declaring the district inactive.

A special district may be declared inactive if it meets one of six specific factors:

- The registered agent of the district, the chair of the district governing body, or the governing body of the appropriate local general-purpose government:
  - Provides DEO with written notice that the district has taken no action for 2 or more years.<sup>81</sup>
  - Provides DEO with written notice that the district has not had any members on its governing body or insufficient numbers to constitute a quorum for 2 or more years.<sup>82</sup>
  - Fails to respond to an inquiry from DEO within 21 days.<sup>83</sup>
- Following statutory procedure,<sup>84</sup> DEO determines the district failed to file specified reports,<sup>85</sup> including required financial reports.<sup>86</sup>
- For more than 1 year, no registered office or agent for the district was on file with DEO.<sup>87</sup>
- The governing body of the district unanimously adopts a resolution declaring the district inactive and provides documentation of the resolution to DEO.<sup>88</sup>

Once DEO determines which criterion applies to the district, notice of the proposed declaration of inactive status is published by DEO, the local general-purpose government for the area where the district is located, or the district itself.<sup>89</sup> The notice must state that any objections to declaring the district inactive must be filed with DEO pursuant to chapter 120, F.S., within 21 days after the publication date.<sup>90</sup> If no objection is filed within the 21 day period, DEO declares the district inactive.<sup>91</sup>

After declaring certain special districts as being inactive, DEO must send written notice of the declaration to the authorities which created the district. If the district was created by special act, DEO

<sup>91</sup> Section 189.062(1)(c), F.S.

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<sup>&</sup>lt;sup>80</sup> Section 189,062(1), F.S. Prior to 2014, the former statute required DEO to document the existence of one of five criteria listed in paragraph (1)(a), publication and service under paragraph (1)(b) of a notice of intent to declare the district inactive, and the lack of any administrative appeal of the declaration within 21 days of that publication. Section 189,4044, F.S. (2013). In 2014, as ch. 189, F.S., was extensively revised and restructured, the word "or" was added at the end of s. 189,062(1)(a)6, F.S., apparently allowing DEO either to document one of the six criteria *or* publish notice of intent to declare inactive and find no appeal is filed. Chapter 2014-22, s. 24, Laws of Florida. During the 2015 regular legislative session, the Florida Senate passed CS/SB 1388, its version of a bill resolving technical issues stemming from the 2014 revisions, which would have amended s. 189.062(1)(a)6, F.S., by removing the word "or." CS/SB 1388 (2015), s. 11, at line 414 (bill did not pass the Legislature). DEO still uses the 3-step process as described in the 2013 statute.

<sup>&</sup>lt;sup>81</sup> Section 189.062(1)(a)1., F.S.

<sup>82</sup> Section 189.062(1)(a)2., F.S.

<sup>83</sup> Section 189.062(1)(a)3., F.S.

<sup>84</sup> Section 189.067, F.S.

<sup>85</sup> Section 189.066, F.S.

<sup>&</sup>lt;sup>86</sup> Section 189.062(1)(a)4., F.S. See, ss. 189.016(9), 218.32, 218.39, F.S.

<sup>87</sup> Section 189.062(1)(a)5., F.S.

<sup>88</sup> Section 189.062(1)(a)6., F.S.

<sup>&</sup>lt;sup>89</sup> Section 189.062(1)(b), F.S. Publication must be in a newspaper of general circulation in the county or municipality where the district is located and a copy sent by certified mail to the district's registered agent or chair of the district's governing body, if any. <sup>90</sup> *Id*. The published notice also must include the name of the district, the law under which it was organized and operating, and a description of the district's territory.

sends written notice to the Speaker of the House, the President of the Senate, and the standing committees in each chamber responsible for special district oversight.92

The property and assets of a special district declared inactive by DEO are first used to pay any debts of the district. Any remaining property or assets then escheat to the county or municipality in which the district was located. If the district's assets are insufficient to pay its outstanding debts, the local generalpurpose government in which the district was located may assess and levy within the territory of the inactive district such taxes as necessary to pay the remaining debt.93

A district declared inactive may not collect taxes, fees, or assessments.<sup>94</sup> This prohibition continues until the declaration of invalidity is withdrawn or revoked by DEO<sup>95</sup> or invalidated in an administrative proceeding<sup>96</sup> or civil action<sup>97</sup> timely brought by the governing body of the special district.<sup>98</sup> Failure of the special district to challenge (or prevail against) the declaration of inactive status enables DEO to enforce the statute through a petition for enforcement in circuit court.99

Declaring a special district to be inactive does not dissolve the district or otherwise cease its legal existence. Subsequent action is required to repeal the legal authority creating the district, whether by the Legislature<sup>100</sup> or the entity that created the district.<sup>101</sup>

#### Effect of Proposed Changes

The bill clarifies that DEO shall declare a special district inactive by documenting that the special district meets one of the six statutory criteria for being considered inactive, publishing notice of intent to declare the district inactive, and affirming that no administrative appeal of the declaration has been filed within 21 days of publication. This was the procedure required by statute prior to the 2014 revisions to ch. 189, F.S., and is still used by DEO in practice.

The bill provides for the repeal by general law of the special acts creating or amending the charters of special districts which are now inactive. The general law would originate in the standing committees of the House of Representatives or Senate charged with special district oversight and notice would be provided to each member of the Legislature who represents any portion of the district.

#### Internet Accessible Reporting

#### Present Situation

Each special district is required to maintain an official website containing essential information<sup>102</sup> about the district.<sup>103</sup> Independent special districts are required to maintain their own website.<sup>104</sup> while a link to

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<sup>&</sup>lt;sup>92</sup> Section 189.062(3), F.S. The statute provides that the declaration of inactive status is sufficient notice under art. III, s. 10 of the Florida Constitution to authorize the repeal of special laws creating or amending the charter of the inactive district. This statute stands in lieu of the normal requirement for publication of notice of intent to file a local bill at least 30 days before introducing the bill in the Legislature, under s. 11.02, F.S.

Section 189.062(2), F.S.

<sup>94</sup> Section 189.062(5), F.S.

<sup>95</sup> Section 189.062(5)(a), F.S.

<sup>&</sup>lt;sup>96</sup> Section 189.062(5)(b)1., F.S. Administrative proceedings are conducted pursuant to s. 120.569, F.S. See discussion supra in n. 76.

<sup>97</sup> Section 189.062(5)(b)2., F.S. The action for declaratory and injunctive relief is brought under ch. 86, F.S.

<sup>98</sup> The special district must initiate the legal challenge within 30 days after the date the written notice of the department's declaration of inactive status is provided to the special district. S. 189.062(5)(b), F.S.

<sup>99</sup> Section 189.062(5)(c), F.S. The enforcement action is brought in the circuit court in and for Leon County.

<sup>100</sup> Sections 189.071(3), 189.072(3), F.S.

<sup>&</sup>lt;sup>101</sup> Section 189.062(4), F.S. Unless otherwise provided by law or ordinance, dissolution of a special district transfers title to all district property to the local general-purpose government, which also must assume all debts of the dissolved district. Section 189.076(2), F.S.

<sup>&</sup>lt;sup>102</sup> Section 189.069(2)(a), F.S. The website must include the district's legal name, public purpose, vital information about the governing body, fiscal year, charter and associated information, contact information, geographic area, table of all taxes and fees, contact information for district's spokesperson, code of ethics, budget, and audit report for the most recently completed fiscal year. STORAGE NAME: h0479.LGAS.DOCX

information about dependent special districts must be displayed on the home page of the local generalpurpose government which created the district.<sup>105</sup>

#### Effect of Proposed Changes

The bill requires the website for a dependent special district to be displayed prominently on the home page of the local general-purpose government upon which it is dependent, whether that government created the special district or not. The bill also requires the district's website to include a listing of regularly scheduled public meetings (including date, time, and location), a copy of the district's public facilities report, and a link to the Department of Financial Services website.

#### Conversion or Merger of Independent Special Districts

#### Present Situation

Section 165.0615, F.S., enables the qualified electors of an independent special district to file a petition to incorporate the district as a municipality, subject to approval via referendum.<sup>106</sup> If the electors approve of the conversion, the district is required to notify both the Special District Accountability Program and the local general-purpose governments where the district is located.<sup>107</sup>

Section 189.074, F.S., allows for the voluntary merger of two or more independent special districts.<sup>108</sup> The merger can be initiated by either the governing bodies of each independent special district<sup>109</sup> or by a petition of qualified electors in the district.<sup>110</sup> Both methods of voluntary merger require the governing boards of the respective independent special districts to notify the supervisor of elections of the relevant counties.<sup>111</sup> The supervisor of elections is required to schedule a referendum in each district, which must occur no more than twenty days apart.<sup>112</sup>

#### Effect of Proposed Changes

The bill reenacts ss. 165.0615(16), 189.074(2)(e), and 189.074(3)(g), F.S., to incorporate amendments made to s. 189.016, F.S.

#### **Conforming Provisions**

The bill amends ss. 11.40(2)(b) and 189.067(2), F.S., to update cross-references for renumbered sections concerning oversight of special districts.

#### **B. SECTION DIRECTORY:**

- Section 1: Amends s. 11.40, F.S., conforming cross-references.
- Section 2: Amends s. 189.011, F.S., revising legislative intent with respect to the Uniform Special District Accountability Act to include all special districts.

<sup>103</sup> Section 189.069(1), F.S.

<sup>104</sup> Section 189.069(1)(a), F.S.

<sup>&</sup>lt;sup>105</sup> Section 189.069(1)(b), F.S. Dependent special districts may maintain their own webpage, but are not required to,

<sup>100</sup> Section 165.0615(1), F.S.

<sup>107</sup> Section 165.0615(16), F.S.

<sup>108</sup> Section 189.074, F.S.

<sup>109</sup> Section 189.074(2), F.S.

<sup>110</sup> Section 189.074(3), F.S.

<sup>&</sup>lt;sup>111</sup> Section 189.074(2)(e), F.S. (for joint mergers by resolution), s. 189.074(3)(g), F.S. (for joint mergers by qualified elector petition). <sup>112</sup> Section 189.074(2)(e), F.S.; s. 189.074(3)(g), F.S.

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Amends s. 189.016, F.S., deleting a provision requiring special districts to transmit Section 3: budget information to the local government if it does not have a website, and instead posting such information on the special district's website. Section 4: Reenacts s. 165.0615(16), F.S., relating to municipal conversion of independent special districts upon elector-initiated and approved incorporation plans, to incorporate the amendment made by the act to s. 189.016, F.S. Creates s. 189.02(5), F.S., clarifying the Legislature may create dependent special Section 5: districts by special act. Section 6: Creates s. 189.022, F.S., requiring dependent special districts to identify themselves as such in their charters. Section 7: Amends s. 189.031, F.S., requiring independent special districts to identify themselves as such in their charters. Section 8: Renumbers, transfers, and amends s. 189.034, F.S., concerning oversight of special districts created by special act of the Legislature. Renumbers, transfers, and amends s. 189.035, F.S., concerning oversight of special Section 9: districts created by local ordinance or resolution. Section 10: Amends s. 189.061, F.S., revising criteria for the official list of special districts. Section 11: Amends s. 189.062, F.S., revising process for declaring a special district inactive and requiring DEO to maintain a separate list of inactive special districts. Section 12: Amends s. 189.064, F.S., revising required content of the special district handbook. Section 13: Creates s. 189.0653, F.S., requiring a special district to provide certain information at the request of the local general-purpose government or the Legislative Auditing Committee. Section 14: Amends s. 189.067, F.S., conforming cross-references. Amends s. 189.068, F.S., defining oversight role for local general-purpose governments Section 15: over dependent special districts. Section 16: Amends s. 189.069, F.S., revising the list of items required to appear on a special district's website. Section 17: Amends s. 189.071, F.S., clarifying language concerning merger or dissolution of dependent special districts. Section 18: Amends s. 189.072, F.S., removing redundant language. Reenacts ss. 189.074(2)(e), (3)(g), F.S., relating to voluntary merger of independent Section 19: special districts, to incorporate amendment made by the act to s. 189.016, F.S. Section 20: Provides an effective date of October 1, 2016.

# II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

#### A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The bill may have a minimal fiscal impact on the operations of DEO.<sup>113</sup>

<sup>&</sup>lt;sup>113</sup> See Florida Department of Economic Opportunity, Agency Analysis of 2015 House Bill 1155, p. 4 (Mar. 3, 2015). STORAGE NAME: h0479.LGAS.DOCX DATE: 11/12/2015

- B. FISCAL IMPACT ON LOCAL GOVERNMENTS:
  - 1. Revenues:

None.

2. Expenditures:

None.

- C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR: None.
- D. FISCAL COMMENTS:

None.

# III. COMMENTS

# A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable. The bill does not appear to require counties or municipalities to spend funds or take any action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

2. Other:

The bill, at lines 489-492, requires a general bill repealing the special act creating or amending the charter of an inactive special district to be initiated by "either of the standing committees with the approval of the chamber's presiding officer." At lines 493-496, the bill requires notice of the introduction by one of these standing committees of such legislation repealing a special act pertaining to an independent special district must be given to the legislators representing any portion of the area within the special district. It is unclear whether the bill is intended to apply only to the origination of such a general bill, to any amendment of such a bill in the other chamber, or to bind the internal processes of future Legislatures.<sup>114</sup>

Each chamber of the Legislature has the sole authority to determine its rules of procedure.<sup>115</sup> The origination of a bill in either chamber<sup>116</sup> is thus subject to the exclusive rules of that chamber, including amending the original text.<sup>117</sup>

B. RULE-MAKING AUTHORITY:

The bill does not provide rulemaking authority or require executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

The bill adds a new subsection (3) to s. 189.061, which appears to be the same as the existing text of 189.061(6) with a few grammatical changes. It is unclear whether the existing text of subsection (6) will become redundant language.

<sup>117</sup> See House Rule 12 – Amendments. STORAGE NAME: h0479.LGAS.DOCX

<sup>&</sup>lt;sup>114</sup> A long-standing principle of American legislative authority is that one legislature cannot limit the powers of or otherwise bind future legislatures. *Fletcher v. Peck*, 10 U.S. 87, 6 Cranch 87 (1810).

<sup>115</sup> Art. III, s. 4(a), Fla. Const.

<sup>&</sup>lt;sup>116</sup> "Any bill may originate in either house and after passage in one may be amended in the other." Art. III, s. 7, Fla. Const.

The bill, at lines 489-492, requires a general bill repealing the special act creating or amending the charter of an inactive special district to be initiated by "either of the standing committees with the approval of the chamber's presiding officer." It is unclear whether the reference is to specific committees or to those standing committees in the House and the Senate responsible for oversight of inactive districts. Further, at lines 493-496, the bill requires notice of the introduction by one of these standing committees of such legislation repealing a special act pertaining to an independent special district. It is unclear who is to provide such notice.

A bill imposing conditions on the origination of general bills in either chamber raises certain constitutional issues, as described above.

# IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

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| 1  | A bill to be entitled                                  |
|----|--|
| 2  | An act relating to special districts; amending s.      |
| 3  | 11.40, F.S.; conforming cross-references; amending s.  |
| 4  | 189.011, F.S.; revising legislative intent with        |
| 5  | respect to the Uniform Special District Accountability |
| 6  | Act to include dependent special districts; amending   |
| 7  | s. 189.016, F.S.; deleting a provision requiring a     |
| 8  | special district to transmit certain budgets to the    |
| 9  | local government under specific circumstances;         |
| 10 | specifying the period for which certain budget         |
| 11 | information must be posted on the special district's   |
| 12 | website; amending s. 189.02, F.S.; specifying the      |
| 13 | Legislature's authority to create dependent special    |
| 14 | districts by special act; creating s. 189.022, F.S.;   |
| 15 | providing for the identification of a dependent        |
| 16 | special district as dependent in its charter; amending |
| 17 | s. 189.031, F.S.; providing for the identification of  |
| 18 | an independent special district as independent in its  |
| 19 | charter; transferring, renumbering, and amending ss.   |
| 20 | 189.034 and 189.035, F.S.; authorizing the Legislative |
| 21 | Auditing Committee, for districts created by special   |
| 22 | act, or local general purpose governments, for         |
| 23 | districts created by local ordinance or resolution, to |
| 24 | convene public hearings for special districts that     |
| 25 | fail to file specified required reports; deleting      |
| 26 | related provisions requiring the committee to provide  |
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| 27 | certain notice to the Legislature or local general-    |
|----|--|
| 28 | purpose government, as appropriate, when a special     |
| 29 | district fails to file certain required reports or     |
| 30 | requested information, to conform; amending s.         |
| 31 | 189.061, F.S.; requiring the Department of Economic    |
| 32 | Opportunity to exclude inactive special districts from |
| 33 | the official list of special districts; revising       |
| 34 | procedures for maintaining the official list of        |
| 35 | special districts; specifying that the official list   |
| 36 | or determination of status of a special district does  |
| 37 | not constitute final agency action; providing          |
| 38 | procedures for use in resolving inconsistencies in     |
| 39 | status determinations of special districts as          |
| 40 | identified in the official lists; amending s. 189.062, |
| 41 | F.S.; revising the criteria that must be documented    |
| 42 | before a special district may be declared inactive;    |
| 43 | authorizing the repeal of certain special acts of      |
| 44 | inactive special districts by general law; providing   |
| 45 | criteria for initiating such general law; requiring    |
| 46 | the department to remove special districts declared    |
| 47 | inactive from the official list of special districts;  |
| 48 | requiring the department to keep a separate list of    |
| 49 | inactive districts; amending s. 189.064, F.S.;         |
| 50 | revising the required content of the special district  |
| 51 | handbook; creating s. 189.0653, F.S.; requiring        |
| 52 | special districts created by special act or local      |
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| 53 | ordinance to provide specified information to the                |
|----|--|
| 54 | committee or local general-purpose government, as                |
| 55 | appropriate; amending s. 189.067, F.S.; conforming               |
| 56 | cross-references; amending s. 189.068, F.S.;                     |
| 57 | conforming cross-references; specifying that certain             |
| 58 | dependent special districts may be reviewed by                   |
| 59 | specified local general purpose governments; amending            |
| 60 | s. 189.069, F.S.; revising the list of items required            |
| 61 | to be included on the websites of special districts;             |
| 62 | amending ss. 189.071 and 189.072, F.S.; conforming               |
| 63 | provisions to changes made by the act; reenacting ss.            |
| 64 | 165.0615(16) and 189.074(2)(e) and (3)(g), F.S.,                 |
| 65 | relating to municipal conversion of independent                  |
| 66 | special districts upon elector-initiated and approved            |
| 67 | referendum and the voluntary merger of independent               |
| 68 | special districts, respectively; providing an                    |
| 69 | effective date.  |
| 70 |  |
| 71 | Be It Enacted by the Legislature of the State of Florida:        |
| 72 |  |
| 73 | Section 1. Paragraph (b) of subsection (2) of section            |
| 74 | 11.40, Florida Statutes, is amended to read:                     |
| 75 | 11.40 Legislative Auditing Committee                             |
| 76 | (2) Following notification by the Auditor General, the           |
| 77 | Department of Financial Services, or the Division of Bond        |
| 78 | Finance of the State Board of Administration of the failure of a |
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| 78 |  |

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local governmental entity, district school board, charter 79 80 school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s. 81 82 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject 83 84 to further state action. If the committee determines that the 85 entity should be subject to further state action, the committee 86 shall:

87

(b) In the case of a special district created by:

88 1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees 89 of the Senate and the House of Representatives charged with 90 91 special district oversight as determined by the presiding 92 officers of each respective chamber, the legislators who 93 represent a portion of the geographical jurisdiction of the 94 special district <del>pursuant to s. 189.034(2)</del>, and the Department 95 of Economic Opportunity that the special district has failed to 96 comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 97 189.062 or s. 189.067. If the special district remains in 98 99 noncompliance after the process set forth in s. 189.0651 100 189.034(3), or if a public hearing is not held, the Legislative 101 Auditing Committee may request the department to proceed 102 pursuant to s. 189.067(3).

103 2. A local ordinance, notify the chair or equivalent of104 the local general-purpose government pursuant to s. 189.0652

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105 189.035(2) and the Department of Economic Opportunity that the 106 special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 107 189.062 or s. 189.067. If the special district remains in 108 109 noncompliance after the process set forth in s. 189.0652 189.034(3), or if a public hearing is not held, the Legislative 110 111 Auditing Committee may request the department to proceed 112 pursuant to s. 189.067(3). 113 3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special 114 115 district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 116 189.062 or s. 189.067(3). 117 Section 2. Subsection (2) of section 189.011, Florida 118 119 Statutes, is amended to read: 120 189.011 Statement of legislative purpose and intent.-(2) The Legislature finds that special districts serve a 121 122 necessary and useful function by providing services to residents 123 and property in the state. The Legislature finds further that special districts operate to serve a public purpose and that 124 125 this is best secured by certain minimum standards of 126 accountability designed to inform the public and appropriate 127 local general-purpose governments of the status and activities 128 of special districts. It is the intent of the Legislature that 129 this public trust be secured by requiring each independent 130 special district in the state to register and report its

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131 financial and other activities. The Legislature further finds 132 that failure of <u>a</u> an independent special district to comply with 133 the minimum disclosure requirements set forth in this chapter 134 may result in action against <u>the special</u> officers of such 135 district body.

Section 3. Subsections (4) and (7) of section 189.016,Florida Statutes, are amended to read:

138

189.016 Reports; budgets; audits.-

139 The tentative budget must be posted on the special (4)140 district's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider 141 142 such budget and must remain on the website for at least 45 days. 143 The final adopted budget must be posted on the special district's official website within 30 days after adoption and 144 145 must remain on the website for at least 2 years. If the special 146 district does not operate an official website, the special 147 district must, within a reasonable period of time as established 148 by the local general-purpose government or governments in which 149 the special district is located or the local governing authority 150 to which the district is dependent, transmit the tentative 151 budget or final budget to the manager or administrator of the 152 local general-purpose government or the local governing 153 authority. The manager or administrator shall post the tentative 154 budget or final budget on the website of the local general-155 purpose government or governing authority. This subsection and 156 subsection (3) do not apply to water management districts as

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157 defined in s. 373.019.

158 (7) If the governing body of a special district amends the 159 budget pursuant to paragraph (6)(c), the adopted amendment must be posted on the official website of the special district within 160 5 days after adoption and must remain on the website for at 161 162 least 2 years. If the special district does not operate an 163 official website, the special district must, within a reasonable 164 period of time as established by the local general-purpose 165 government or governments in which the special district is 166 located or the local governing authority to which the district 167 is dependent, transmit the adopted amendment to the manager or 168 administrator of the local general-purpose government or 169 governing authority. The manager or administrator shall post the 170 adopted amendment on the website of the local general-purpose 171 government or governing authority.

Section 4. For the purpose of incorporating the amendment made by this act to section 189.016, Florida Statutes, in references thereto, subsection (16) of section 165.0615, Florida Statutes, is reenacted to read:

176165.0615Municipal conversion of independent special177districts upon elector-initiated and approved referendum.-

(16) If the incorporation plan is approved by a majority of the votes cast in the independent special district, the district shall notify the special district accountability program pursuant to s. 189.016(2) and the local general-purpose governments in which any part of the independent special

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| 183 | district is situated pursuant to s. 189.016(7).                         |  |  |  |
|-----|---|--|--|--|
| 184 | Section 5. Subsection (5) is added to section 189.02,                   |  |  |  |
| 185 | Florida Statutes, to read:  |  |  |  |
| 186 | 189.02 Dependent special districts                                      |  |  |  |
| 187 | (5) The Legislature may create a dependent special                      |  |  |  |
| 188 | district by special act at the request or with the consent of           |  |  |  |
| 189 | the local government upon which the special district will be            |  |  |  |
| 190 | dependent.  |  |  |  |
| 191 | Section 6. Section 189.022, Florida Statutes, is created                |  |  |  |
| 192 | to read:  |  |  |  |
| 193 | 189.022 Status statementThe charter of a newly created                  |  |  |  |
| 194 | dependent special district shall contain, and where practical           |  |  |  |
| 195 | and feasible, the charter of an existing dependent special              |  |  |  |
| 196 | district shall be amended to contain, a reference to the status         |  |  |  |
| 197 | of the special district as dependent. When necessary, the status        |  |  |  |
| 198 | statement shall be amended to conform to the department's               |  |  |  |
| 199 | determination or declaratory statement regarding the status of          |  |  |  |
| 200 | the district.   |  |  |  |
| 201 | Section 7. Subsection (5) of section 189.031, Florida                   |  |  |  |
| 202 | Statutes, is amended to read:   |  |  |  |
| 203 | 189.031 Legislative intent for the creation of independent              |  |  |  |
| 204 | special districts; special act prohibitions; model elements and         |  |  |  |
| 205 | other requirements; local general-purpose government/Governor           |  |  |  |
| 206 | and Cabinet creation authorizations                                     |  |  |  |
| 207 | (5) STATUS STATEMENT. After October 1, 1997, The charter                |  |  |  |
| 208 | of <u>a</u> any newly created <u>independent</u> special district shall |  |  |  |
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| 209 | contain, and, where as practical and feasible, the charter of an            |
|-----|---|
| 210 | existing independent a preexisting special district shall be                |
| 211 | amended to contain, a reference to the status of the special                |
| 212 | district as <del>dependent or</del> independent. When necessary, the status |
| 213 | statement shall be amended to conform to with the department's              |
| 214 | determination or declaratory statement regarding the status of              |
| 215 | the district.   |
| 216 | Section 8. Section 189.034, Florida Statutes, is                            |
| 217 | transferred, renumbered as section 189.0651, Florida Statutes,              |
| 218 | and amended to read:  |
| 219 | 189.0651 189.034 Oversight of special districts created by                  |
| 220 | special act of the Legislature  |
| 221 | (1) This section applies to any special district created                    |
| 222 | by special act of the Legislature.  |
| 223 | (2) If a special district fails to file required reports                    |
| 224 | or requested information under s. 11.45(6), s. 11.45(7), s.                 |
| 225 | 218.32, <u>s. 218.38(3)</u> , s. 218.39, or s. 218.503(3) $\tau$ with the   |
| 226 | appropriate state agency or office, the Legislative Auditing                |
| 227 | Committee or its designee shall provide written notice of the               |
| 228 | district's noncompliance to the President of the Senate, the                |
| 229 | Speaker of the House of Representatives, the standing committees            |
| 230 | of the Senate and the House of Representatives charged with                 |
| 231 | special district oversight as determined by the presiding                   |
| 232 | officers of each respective chamber, and the legislators who                |
| 233 | represent a portion of the geographical jurisdiction of the                 |
| 234 | special district.   |
|     |   |

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| 235 | (3) the Legislative Auditing Committee may convene a             |  |  |  |
|-----|--|--|--|--|
| 236 | public hearing on the issue of such noncompliance, as well as    |  |  |  |
| 237 | general oversight of the special district as provided in s.      |  |  |  |
| 238 | 189.068, at the direction of the President of the Senate and the |  |  |  |
| 239 | Speaker of the House of Representatives.                         |  |  |  |
| 240 | (4) Before the public hearing as provided in subsection          |  |  |  |
| 241 | (3), the special district shall provide the following            |  |  |  |
| 242 | information at the request of the Legislative Auditing           |  |  |  |
| 243 | Committee:   |  |  |  |
| 244 | (a) The district's annual financial report for the prior         |  |  |  |
| 245 | fiscal year.   |  |  |  |
| 246 | (b) The district's audit report for the previous fiscal          |  |  |  |
| 247 | year.  |  |  |  |
| 248 | (c) An annual report for the previous fiscal year                |  |  |  |
| 249 | providing a detailed review of the performance of the special    |  |  |  |
| 250 | district, including the following information:                   |  |  |  |
| 251 | 1. The purpose of the special district.                          |  |  |  |
| 252 | 2. The sources of funding for the special district.              |  |  |  |
| 253 | 3. A description of the major activities, programs, and          |  |  |  |
| 254 | initiatives the special district undertook in the most recently  |  |  |  |
| 255 | completed fiscal year and the benchmarks or criteria under which |  |  |  |
| 256 | the success or failure of the district was determined by its     |  |  |  |
| 257 | governing body.  |  |  |  |
| 258 | 4. Any challenges or obstacles faced by the special              |  |  |  |
| 259 | district in fulfilling its purpose and related responsibilities. |  |  |  |
| 260 | 5. Ways the special district believes it could better            |  |  |  |
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| 261 | fulfill its purpose and related responsibilities and a             |
|-----|--|
| 262 | description of the actions that it intends to take during the      |
| 263 | ensuing fiscal year.   |
| 264 | 6. Proposed changes to the special act that established            |
| 265 | the special district and justification for such changes.           |
| 266 | 7. Any other information reasonably required to provide            |
| 267 | the Legislative Auditing Committee with an accurate                |
| 268 | understanding of the purpose for which the special district        |
| 269 | exists and how it is fulfilling its responsibilities to            |
| 270 | accomplish that purpose.   |
| 271 | 8. Any reasons for the district's noncompliance.                   |
| 272 | 9. Whether the district is currently in compliance.                |
| 273 | 10. Plans to correct any recurring issues of                       |
| 274 | noncompliance.   |
| 275 | 11. Efforts to promote transparency, including maintenance         |
| 276 | of the district's website in accordance with s. 189.069.           |
| 277 | Section 9. Section 189.035, Florida Statutes, is                   |
| 278 | transferred, renumbered as section 189.0652, Florida Statutes,     |
| 279 | and amended to read:   |
| 280 | 189.0652 189.035 Oversight of special districts created by         |
| 281 | local ordinance or enacted by local resolution                     |
| 282 | (1) This section applies to any special district created           |
| 283 | by local ordinance or enacted by local resolution.                 |
| 284 | (2) If a special district fails to file required reports           |
| 285 | or requested information under s. 11.45(6), s. 11.45(7), s.        |
| 286 | 218.32, <u>s. 218.38(3)</u> , s. 218.39, or s. 218.503(3) with the |
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287 appropriate state agency or office, the Legislative Auditing 288 Committee or its designee shall provide written notice of the 289 district's noncompliance to the chair or equivalent of the local 290 general-purpose government. 291 (3) the chair or equivalent of the local general-purpose 292 government may convene a public hearing on the issue of such 293 noncompliance, as well as general oversight of the special 294 district as provided in s. 189.068, within 3 months after 295 receipt of notice of noncompliance from the Legislative Auditing 296 Committee. Within 30 days after receiving written notice of 297 noncompliance, the local general-purpose government shall notify 298 the Legislative Auditing Committee as to whether a hearing under 299 this section will be held and, if so, provide the date, time, 300 and place of the hearing. 301 (4) Before the public hearing as provided in subsection 302 (3), the special district shall provide the following 303 information at the request of the local general-purpose 304 government: 305 (a) The district's annual financial report for the 306 previous fiscal year. (b) The district's audit report for the previous fiscal 307 308 year. 309 (c) An annual report for the previous fiscal year, which 310 must provide a detailed review of the performance of the special 311 district and include the following information: 312 The purpose of the special district. Page 12 of 36

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| 313 | 2. The sources of funding for the special district.              |  |  |  |
|-----|--|--|--|--|
| 314 | 3. A description of the major activities, programs, and          |  |  |  |
| 315 | initiatives the special district undertook in the most recently  |  |  |  |
| 316 | completed fiscal year and the benchmarks or criteria under which |  |  |  |
| 317 | the success or failure of the district was determined by its     |  |  |  |
| 318 | governing body.  |  |  |  |
| 319 | 4. Any challenges or obstacles faced by the special              |  |  |  |
| 320 | district in fulfilling its purpose and related responsibilities. |  |  |  |
| 321 | 5. Ways in which the special district believes that it           |  |  |  |
| 322 | could better fulfill its purpose and related responsibilities    |  |  |  |
| 323 | and a description of the actions that it intends to take during  |  |  |  |
| 324 | the ensuing fiscal year.   |  |  |  |
| 325 | 6. Proposed changes to the ordinance or resolution that          |  |  |  |
| 326 | established the special district and justification for such      |  |  |  |
| 327 | changes.   |  |  |  |
| 328 | 7. Any other information reasonably required to provide          |  |  |  |
| 329 | the reviewing entity with an accurate understanding of the       |  |  |  |
| 330 | purpose for which the special district exists and how it is      |  |  |  |
| 331 | fulfilling its responsibilities to accomplish that purpose.      |  |  |  |
| 332 | 8. Any reasons for the district's noncompliance.                 |  |  |  |
| 333 | 9. Whether the district is currently in compliance.              |  |  |  |
| 334 | 10. Plans to correct any recurring issues of                     |  |  |  |
| 335 | noncompliance.   |  |  |  |
| 336 | 11. Efforts to promote transparency, including maintenance       |  |  |  |
| 337 | of the district's website in accordance with s. 189.069.         |  |  |  |
| 338 | (3) (5) If the local general-purpose government convenes a       |  |  |  |
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public hearing under subsection (2) this section, it shall 339 340 provide the department and the Legislative Auditing Committee 341 with a report containing its findings and conclusions within 60 342 days after completion of the public hearing. 343 Section 10. Subsections (1), (2), and (4) of section 189.061, Florida Statutes, are amended, present subsection (3) 344 345 is renumbered as subsection (4) and amended, and a new 346 subsection (3) is added to that section, to read: 347 189.061 Official list of special districts.-348 (1) (a) The department shall maintain the official list of special districts. The official list of special districts shall 349 350 include all special districts in this state and shall indicate 351 the independent or dependent status of each district. All special districts on the list shall be sorted by county. The 352 353 definitions in s. 189.012 shall be the criteria for 354 determination of the independent or dependent status of each 355 special district on the official list. The status of community 356 development districts shall be independent on the official list 357 of special districts. 358 (b) The official list shall exclude all districts declared 359 inactive as provided in s. 189.062. 360 The official list shall be maintained produced by the (2)361 department using the information filed with the department by 362 the special districts pursuant to this chapter. If a special district does not submit its written status statement required 363 364 by s. 189.016(1) within the required time, the department may

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| 365 | determine the status of the district. If the department          |
|-----|--|
| 366 | determines the status, the department shall render its           |
| 367 | determination to an agent of the special district after the      |
| 368 | department has notified each special district that is currently  |
| 369 | reporting to the department, the Department of Financial         |
| 370 | Services pursuant to s. 218.32, or the Auditor General pursuant  |
| 371 | to s. 218.39. Upon notification, each special district shall     |
| 372 | submit, within 60 days, its determination of its status. The     |
| 373 | determination submitted by a special district shall be           |
| 374 | consistent with the status reported in the most recent local     |
| 375 | government audit of district activities submitted to the Auditor |
| 376 | General pursuant to s. 218.39.                                   |
| 377 | (3) The official list of special districts or the                |
| 378 | determination of status does not constitute final agency action  |
| 379 | pursuant to chapter 120. If the status of a special district on  |
| 380 | the official list is inconsistent with the status submitted by   |
| 381 | the district, the district may request the department to issue a |
| 382 | declaratory statement setting forth the requirements necessary   |
| 383 | to resolve the inconsistency. If necessary, upon issuance of a   |
| 384 | declaratory statement by the department that is not appealed     |
| 385 | pursuant to chapter 120, the governing body of any special       |
| 386 | district receiving such a declaratory statement shall apply to   |
| 387 | the entity that originally established the district for an       |
| 388 | amendment to its charter correcting the specified defects in its |
| 389 | original charter. This amendment shall be for the sole purpose   |
| 390 | of resolving inconsistencies between a district charter and the  |
|     |  |

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| 391 | status of a district as it appears on the official list.         |
|-----|--|
| 392 | (4) (3) The Department of Financial Services shall notify        |
| 393 | provide the department of each entity that attempts to report as |
| 394 | a special district in the annual financial report with a list of |
| 395 | dependent special districts reporting pursuant to s. 218.32 that |
| 396 | is not included for inclusion on the official list of special    |
| 397 | districts. The Auditor General shall notify the department of    |
| 398 | each entity that attempts to report as a special district in an  |
| 399 | audit report issued pursuant to s. 218.39 that is not included   |
| 400 | on the official list of special districts. Upon notification by  |
| 401 | the Department of Financial Services or the Auditor General, the |
| 402 | department shall determine whether the entity is a special       |
| 403 | district as defined in s. 189.012. If the entity is a special    |
| 404 | district, the department shall add the entity to the official    |
| 405 | list of special districts and shall notify each such entity that |
| 406 | it is required to comply with s. 189.013.                        |
| 407 | (4) If a special district does not submit its status to          |
| 408 | the department within the required time period, then the         |
| 109 | department shall have the authority to determine the status of   |
| 410 | said district. After such determination of status is completed,  |
| 411 | the department shall render the determination to an agent of the |
| 412 | special district.  |
| 413 | Section 11. Section 189.062, Florida Statutes, is amended        |
| 414 | to read:   |
| 415 | 189.062 Special procedures for inactive districts                |
| 416 | (1) The department shall declare inactive any special            |
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417 district in this state by documenting that:

418 (a) The special district meets one of the following 419 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;

425 2. The registered agent of the district, the chair of the 426 governing body of the district, or the governing body of the 427 appropriate local general-purpose government notifies the 428 department in writing that the district has not had a governing 429 body or a sufficient number of governing body members to 430 constitute a quorum for 2 or more years;

3. 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
an inquiry by the department within 21 days;

435 4. The department determines, pursuant to s. 189.067, that
436 the district has failed to file any of the reports listed in s.
437 189.066;

4385. The district has not had a registered office and agent439on file with the department for 1 or more years; or

6. 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

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443 special district <u>is shall be</u> responsible for payment of any 444 expenses associated with its dissolution. A special district 445 declared inactive pursuant to this subparagraph may be dissolved 446 without a referendum; or

447 (b) The department, special district, or local generalpurpose government has published a notice of proposed 448 449 declaration of inactive status in a newspaper of general 450 circulation in the county or municipality in which the territory 451 of the special district is located and has sent a copy of such 452 notice by certified mail to the registered agent or chair of the 453 governing body, if any. Such notice must include the name of the 454 special district, the law under which it was organized and 455 operating, a general description of the territory included in 456 the special district, and a statement that any objections must 457 be filed pursuant to chapter 120 within 21 days after the 458 publication date.; and

459 (c) Twenty-one days have elapsed from the publication date
460 of the notice of proposed declaration of inactive status and no
461 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,

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469 to levy any tax or taxes on the property in the territory or 470 limits of the inactive special district, the same may be 471 assessed and levied by order of the local general-purpose 472 government wherein the same is situated and shall be assessed by 473 the county property appraiser and collected by the county tax 474 collector.

475 (3) (a) In the case of a district created by special act of 476 the Legislature, the department shall send a notice of 477 declaration of inactive status to the Speaker of the House of 478 Representatives and the President of the Senate, and the 479 standing committees of the Senate and the House of 480 Representatives charged with special district oversight as 481 determined by the presiding officers of each respective chamber 482 and the Legislative Auditing Committee. The notice of 483 declaration of inactive status shall reference each known 484 special act creating or amending the charter of any special 485 district declared to be inactive under this section. The declaration of inactive status shall be sufficient notice as 486 required by s. 10, Art. III of the State Constitution to 487 488 authorize the Legislature to repeal any special laws so 489 reported. Each special act creating or amending the charter of a 490 special district declared to be inactive under this section may 491 be repealed by general law initiated by either of the standing 492 committees with the approval of the chamber's presiding officer; 493 however, notice of the introduction of legislation providing for 494 such repeal of a special act must be given to each member of the

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# 495 <u>Legislature who represents any portion of the area within the</u> 496 jurisdiction of the special district.

497 (b) In the case of a district created by one or more local 498 general-purpose governments, the department shall send a notice 499 of declaration of inactive status to the chair of the governing 500 body of each local general-purpose government that created the 501 district.

502 (c) In the case of a district created by interlocal 503 agreement, the department shall send a notice of declaration of 504 inactive status to the chair of the governing body of each local 505 general-purpose government which entered into the interlocal 506 agreement.

507 (4) The entity that created a special district declared
508 inactive under this section must dissolve the special district
509 by repealing its enabling laws or by other appropriate means as
510 set forth in s. 189.071 or s. 189.072. Any special district
511 declared inactive pursuant to subparagraph (1)(a)5. may be
512 dissolved without a referendum.

513 (5) A special district declared inactive under this
514 section may not collect taxes, fees, or assessments unless the
515 declaration is:

(a) Withdrawn or revoked by the department; or

(b) Invalidated in proceedings initiated by the special
district within 30 days after the <u>publication</u> date <u>of the</u>
<u>newspaper notice required under paragraph (1)(b)</u> written notice
of the declaration was provided to the special district

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521 governing body by physical or electronic delivery, receipt 522 confirmed. The special district governing body may initiate 523 proceedings within the period authorized in this paragraph by:

524 1. Filing with the department a petition for an 525 administrative hearing pursuant to s. 120.569; or

526 2. Filing an action for declaratory and injunctive relief 527 under chapter 86 in the circuit court of the judicial circuit in 528 which the majority of the area of the district is located.

529 (c) If a timely challenge to the declaration is not 530 initiated by the special district governing body, or the 531 department prevails in a proceeding initiated under paragraph 532 (b), the department may enforce the prohibitions in this 533 subsection by filing a petition for enforcement with the circuit 534 court in and for Leon County. The petition may request 535 declaratory, injunctive, or other equitable relief, including 536 the appointment of a receiver, and any forfeiture or other 537 remedy provided by law.

(d) The prevailing party shall be awarded costs of
litigation and reasonable attorney fees in any proceeding
brought under this subsection.

541 (6) (a) The department shall immediately remove each
542 special district declared inactive as provided in this section
543 from the official list of special districts maintained as
544 provided in ss. 189.061 and 189.064.

545

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(b) The department shall create a separate list of all special districts declared inactive as provided in this section

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| 547 | and shall maintain each such district on the inactive list until |  |  |  |
|-----|--|--|--|--|
| 548 | the department determines that the district has resumed active   |  |  |  |
| 549 | status, the district is merged as provided in s. 189.071 or s.   |  |  |  |
| 550 | 189.074, or the district is dissolved as provided in s. 189.071  |  |  |  |
| 551 | or s. 189.072.   |  |  |  |
| 552 | Section 12. Subsections (1), (2), and (3) of section             |  |  |  |
| 553 | 189.064, Florida Statutes, are amended to read:                  |  |  |  |
| 554 | 189.064 Special District Accountability Program; duties          |  |  |  |
| 555 | and responsibilitiesThe Special District Accountability          |  |  |  |
| 556 | Program of the department has the following duties:              |  |  |  |
| 557 | (1) Electronically publishing special district                   |  |  |  |
| 558 | noncompliance status reports from the Department of Management   |  |  |  |
| 559 | Services, the Department of Financial Services, the Division of  |  |  |  |
| 560 | Bond Finance of the State Board of Administration, the Auditor   |  |  |  |
| 561 | General, and the Legislative Auditing Committee, for the         |  |  |  |
| 562 | reporting required in ss. 112.63, 218.32, 218.38, and 218.39.    |  |  |  |
| 563 | The noncompliance reports must list those special districts that |  |  |  |
| 564 | did not comply with the statutory reporting requirements and be  |  |  |  |
| 565 | made available to the public electronically.                     |  |  |  |
| 566 | (2) Maintaining the official list of special districts as        |  |  |  |
| 567 | set forth in s. 189.061.   |  |  |  |
| 568 | (3) Publishing and updating of a "Florida Special District       |  |  |  |
| 569 | Handbook" that contains, at a minimum:                           |  |  |  |
| 570 | (a) A section that specifies definitions of special              |  |  |  |
| 571 | districts and status distinctions in the statutes.               |  |  |  |
| 572 | (b) A section or sections that specify current statutory         |  |  |  |
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| 573 | provisions for special district creation, implementation,       |  |  |  |
|-----|---|--|--|--|
| 574 | modification, dissolution, and operating procedures.            |  |  |  |
| 575 | (c) A section that summarizes the reporting requirements        |  |  |  |
| 576 | applicable to all types of special districts as provided in ss. |  |  |  |
| 577 | 189.015 and 189.016.  |  |  |  |
| 578 | (d) A section that summarizes the public facilities             |  |  |  |
| 579 |   |  |  |  |
| 580 |   |  |  |  |
| 581 | Section 13, Section 189.0653, Florida Statutes, is created      |  |  |  |
| 582 |   |  |  |  |
| 583 | 189.0653 Information before public hearing on                   |  |  |  |
| 584 | noncomplianceBefore the public hearing as provided in s.        |  |  |  |
| 585 | 189.0651(2) or s. 189.0652(2) is held, the special district     |  |  |  |
| 586 | shall provide the following information at the request of the   |  |  |  |
| 587 | local general-purpose government or the Legislative Auditing    |  |  |  |
| 588 | Committee, as appropriate:                                      |  |  |  |
| 589 | (1) The district's annual financial report for the              |  |  |  |
| 590 | previous fiscal year.   |  |  |  |
| 591 | (2) The district's audit report for the previous fiscal         |  |  |  |
| 592 | year.   |  |  |  |
| 593 | (3) Minutes of meetings of the special district's               |  |  |  |
| 594 | governing body for the previous fiscal year and the current     |  |  |  |
| 595 | fiscal year to date.  |  |  |  |
| 596 | (4) A report for the previous fiscal year providing the         |  |  |  |
| 597 | following:  |  |  |  |
| 598 | (a) The purpose of the special district.                        |  |  |  |
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| (b        | ) The sources of funding for the special district.        |
|-----------|---|
| (.0       | ) A description of the major activities, programs, and    |
| initiat   | ives the special district undertook in the most recently  |
| complet   | ed fiscal year and the benchmarks or criteria under which |
| the suc   | cess or failure of the district was or will be determined |
| by its    | governing body.   |
| (d        | ) Any challenges or obstacles faced by the special        |
| distric   | t in fulfilling its purpose and related responsibilities  |
| ( e       | ) Ways in which the special district's governing body     |
| believe   | s it could better fulfill the special district's purpose  |
| and a d   | escription of the actions it intends to take.             |
| (f        | ) Proposed changes to the special act, ordinance, or      |
| resolut   | ion, as appropriate, which established the special        |
| distric   | t and justification for such changes.                     |
| (g        | ) Any other information reasonably required to provide    |
| the rev   | iewing entity with an accurate understanding of the       |
| purpose   | of the special district and how the special district is   |
| fulfill   | ing that purpose.   |
| (h        | ) Any reasons for the district's noncompliance resultin   |
| in the    | public hearing.   |
| (i        | ) Whether the district is currently in compliance.        |
| <u>(j</u> | ) Plans to correct any recurring issues of                |
| noncomp   | liance.   |
| ( k       | ) Efforts to promote transparency, including a statement  |
| indicat   | ing whether the district's website complies with s.       |
| 189.069   | · ·   |
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625 Section 14. Subsection (2) of section 189.067, Florida Statutes, is amended to read: 626 627 189.067 Failure of district to disclose financial 628 reports.-(2) Failure of a special district to comply with the 629 actuarial and financial reporting requirements under s. 112.63, 630 631 s. 218.32, or s. 218.39 after the procedures of subsection (1) 632 are exhausted shall be deemed final action of the special 633 district. The actuarial and financial reporting requirements are declared to be essential requirements of law. Remedies for 634 635 noncompliance with ss. 218.32 and 218.39 shall be as provided in 636 ss. 189.0651 and 189.0652 189.034 and 189.035. Remedy for noncompliance with s. 112.63 shall be as set forth in subsection 637 638 (4). 639 Section 15. Paragraphs (a), (b), and (c) of subsection (2)

of section 189.068, Florida Statutes, are amended to read:

641 189.068 Special districts; authority for oversight;
642 general oversight review process.-

643 (2) Special districts may be reviewed for general644 oversight purposes under this section as follows:

(a) <u>Each All</u> special <u>district</u> <del>districts</del> created by special
act may be reviewed by the Legislature using the <u>public hearing</u>
process provided in s. <u>189.0651</u> <del>189.034</del>.

(b) <u>Each All</u> special <u>district</u> <del>districts</del> created by local
ordinance or resolution may be reviewed by the local generalpurpose government that enacted the ordinance or resolution

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651 using the public hearing process provided in s. 189.0652 652 189.035. 653 (c) Each All dependent special district not created by special act districts may be reviewed by the local general-654 purpose government upon to which it is they are dependent. 655 656 Section 16. Section 189.069, Florida Statutes, is amended 657 to read: 658 189.069 Special districts; required reporting of 659 information; web-based public access.-660 (1) Beginning on October 1, 2015, or by the end of the 661 first full fiscal year after its creation, each special district shall maintain an official Internet website containing the 662 information required by this section in accordance with s. 663 664 189.016. Each special district districts shall submit its their 665 official Internet website address addresses to the department. 666 (a) Each independent special district districts shall 667 maintain a separate Internet website. 668 (b) Each dependent special district districts shall be 669 prominently preeminently displayed on the home page of the 670 Internet website of the local general-purpose government upon 671 which it is dependent that created the special district with a hyperlink to such webpages as are necessary to provide the 672 information required by this section. A dependent special 673 674 district districts may maintain a separate Internet website providing the information required by this section. 675 676 (2) (a) A special district shall post the following Page 26 of 36

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information, at a minimum, on the district's official website: 677 678 1. The full legal name of the special district. 679 2. The public purpose of the special district. 3. The name, official address, official e-mail address, 680 and, if applicable, the term and appointing authority for each 681 682 member of the governing body of the special district. 683 4. The fiscal year of the special district. 684 5. The full text of the special district's charter, the 685 date of establishment, the establishing entity, and the statute 686 or statutes under which the special district operates, if different from the statute or statutes under which the special 687 688 district was established. Community development districts may 689 reference chapter 190 as the uniform charter, but must include 690 information relating to any grant of special powers. 691 6. The mailing address, e-mail address, telephone number, 692 and Internet website uniform resource locator of the special 693 district. 694 7. A description of the boundaries or service area of, and 695 the services provided by, the special district. 8. A listing of all taxes, fees, assessments, or charges 696 697 imposed and collected by the special district, including the 698 rates or amounts for the fiscal year and the statutory authority 699 for the levy of the tax, fee, assessment, or charge. For 700 purposes of this subparagraph, charges do not include patient 701 charges by a hospital or other health care provider. 702 9. The primary contact information for the special Page 27 of 36

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district for purposes of communication from the department. 703 704 10. A code of ethics adopted by the special district, if 705 applicable, and a hyperlink to generally applicable ethics 706 provisions. 11. The budget of the each special district and any, in 707 708 addition to amendments thereto in accordance with s. 189.016. 709 12. The final, complete audit report for the most recent 710 completed fiscal year, and audit reports required by law or 711 authorized by the governing body of the special district. 712 13. A listing of its regularly scheduled public meetings 713 as required by s. 189.015(1). 714 14. The public facilities report, if applicable. 715 15. The link to the Department of Financial Services' 716 website as set forth in s. 218.32(1)(g). 717 16. At least 7 days before each meeting or workshop, the 718 agenda of the event, along with any meeting materials available 719 in an electronic format, excluding confidential and exempt 720 information. The information must remain on the website for at 721 least 1 year after the event. 722 The department's Internet website list of special (b) 723 districts in the state required under s. 189.061 shall include a 724 link for each special district that provides web-based access to 725 the public for all information and documentation required for 726 submission to the department pursuant to subsection (1). Section 17. Subsections (2) and (3) of section 189.071, 727 Florida Statutes, are amended to read: 728

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189.071 Merger or dissolution of a dependent special

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district.-730 731 (2) The merger or dissolution of an active a dependent 732 special district created and operating pursuant to a special act may be effectuated only by further act of the Legislature unless 733 734 otherwise provided by general law. 735 (3) A dependent special district that meets any criteria 736 for being declared inactive, or that has already been declared 737 inactive, pursuant to s. 189.062 may be dissolved or merged by 738 special act without a referendum. 739 Section 18. Subsection (3) of section 189.072, Florida 740 Statutes, is amended to read: 741 189.072 Dissolution of an independent special district.-742 INACTIVE INDEPENDENT SPECIAL DISTRICTS .- An independent (3) 743 special district that meets any criteria for being declared 744 inactive, or that has already been declared inactive, pursuant 745 to s. 189.062 may be dissolved by special act without a 746 referendum. If an inactive independent special district was 747 created by a county or municipality through a referendum, the 748 county or municipality that created the district may dissolve 749 the district after publishing notice as described in s. 189.062. 750 Section 19. For the purpose of incorporating the amendment 751 made by this act to section 189.016, Florida Statutes, in 752 references thereto, paragraph (e) of subsection (2) and

753

754 Statutes, are reenacted to read:

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paragraph (g) of subsection (3) of section 189.074, Florida

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755 189.074 Voluntary merger of independent special 756 districts.-Two or more contiguous independent special districts 757 created by special act which have similar functions and elected 758 governing bodies may elect to merge into a single independent 759 district through the act of merging the component independent 760 special districts. 761 (2) JOINT MERGER PLAN BY RESOLUTION .- The governing bodies 762 of two or more contiguous independent special districts may, by 763 joint resolution, endorse a proposed joint merger plan to 764 commence proceedings to merge the districts pursuant to this 765 section. 766 (e) After the final public hearing, the governing bodies 767 shall notify the supervisors of elections of the applicable 768 counties in which district lands are located of the adoption of 769 the resolution by each governing body. The supervisors of 770 elections shall schedule a separate referendum for each 771 component independent special district. The referenda may be 772 held in each district on the same day, or on different days, but 773 no more than 20 days apart.

1. 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:

778 a. A brief summary of the resolution and joint merger779 plan;

780

b. A statement as to where a copy of the resolution and

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| 781   | joint merger plan may be examined;                               |
|-------|--|
| 782   | c. The names of the component independent special                |
| 783   | districts to be merged and a description of their territory;     |
| 784   | d. The times and places at which the referendum will be          |
| 785   | held; and  |
| 786   | e. Such other matters as may be necessary to call, provide       |
| 787   | for, and give notice of the referendum and to provide for the    |
| 788   | conduct thereof and the canvass of the returns.                  |
| 789   | 2. The referenda must be held in accordance with the             |
| 790   | Florida Election Code and may be held pursuant to ss. 101.6101-  |
| 791   | 101.6107. All costs associated with the referenda shall be borne |
| 792   |  |
| 1.1.1 | by the respective component independent special district.        |
| 793   | 3. The ballot question in such referendum placed before          |
| 794   | the qualified electors of each component independent special     |
| 795   | district to be merged must be in substantially the following     |
| 796   | form:  |
| 797   |  |
| 798   | "Shall (name of component independent special                    |
| 799   | district) and (name of component independent special             |
| 800   | district or districts) be merged into (name of newly             |
| 801   | merged independent district)?                                    |
| 802   |  |
| 803   | YES  |
| 804   | NO"  |
| 805   |  |
| 806   | 4. If the component independent special districts                |
| Ļ     | Page 31 of 36  |
|       |  |

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807 proposing to merge have disparate millage rates, the ballot 808 question in the referendum placed before the qualified electors 809 of each component independent special district must be in substantially the following form: 810 811 812 "Shall ... (name of component independent special 813 district) ... and ... (name of component independent special 814 district or districts) ... be merged into ... (name of newly merged independent district) ... if the voter-approved maximum 815 816 millage rate within each independent special district will not 817 increase absent a subsequent referendum? 818 819 ....YES 820 ....NO" 821 822 5. In any referendum held pursuant to this section, the 823 ballots shall be counted, returns made and canvassed, and 824 results certified in the same manner as other elections or 825 referenda for the component independent special districts. 826 6. The merger may not take effect unless a majority of the 827 votes cast in each component independent special district are in 828 favor of the merger. If one of the component districts does not

829 obtain a majority vote, the referendum fails, and merger does 830 not take effect.

831 7. If the merger is approved by a majority of the votes832 cast in each component independent special district, the merged

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833 independent district is created. Upon approval, the merged 834 independent district shall notify the Special District 835 Accountability Program pursuant to s. 189.016(2) and the local 836 general-purpose governments in which any part of the component 837 independent special districts is situated pursuant to s. 838 189.016(7).

839 8. If the referendum fails, the merger process under this
840 subsection may not be initiated for the same purpose within 2
841 years after the date of the referendum.

842 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.-The qualified 843 electors of two or more contiguous independent special districts 844 may commence a merger proceeding by each filing a petition with 845 the governing body of their respective independent special 846 district proposing to be merged. The petition must contain the signatures of at least 40 percent of the qualified electors of 847 848 each component independent special district and must be 849 submitted to the appropriate component independent special 850 district governing body no later than 1 year after the start of 851 the qualified elector-initiated merger process.

(g) 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.

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859 Notice of a referendum on the merger of the component 1. 860 independent special districts must be provided pursuant to the 861 notice requirements in s. 100.342. At a minimum, the notice must 862 include: 863 a. A brief summary of the resolution and elector-initiated 864 merger plan; 865 b. A statement as to where a copy of the resolution and petition for merger may be examined; 866 867 c. The names of the component independent special districts to be merged and a description of their territory; 868 869 d. The times and places at which the referendum will be 870 held; and e. Such other matters as may be necessary to call, provide 871 872 for, and give notice of the referendum and to provide for the 873 conduct thereof and the canvass of the returns. 874 2. The referenda must be held in accordance with the 875 Florida Election Code and may be held pursuant to ss. 101.6101-101.6107. All costs associated with the referenda shall be borne 876 877 by the respective component independent special district. 3. The ballot question in such referendum placed before 878 879 the qualified electors of each component independent special 880 district to be merged must be in substantially the following 881 form: 882 "Shall ... (name of component independent special 883 884 district) ... and ... (name of component independent special Page 34 of 36

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|-----|---|
| 885 | district or districts) be merged into(name of newly             |
| 886 | merged independent district)?                                   |
| 887 |   |
| 888 | YES   |
| 889 | NO"   |
| 890 |   |
| 891 | 4. If the component independent special districts               |
| 892 | proposing to merge have disparate millage rates, the ballot     |
| 893 | question in the referendum placed before the qualified electors |
| 894 | of each component independent special district must be in       |
| 895 | substantially the following form:                               |
| 896 |   |
| 897 | "Shall (name of component independent special                   |
| 898 | district) and (name of component independent special            |
| 899 | district or districts) be merged into(name of newly             |
| 900 | merged independent district) if the voter-approved maximum      |
| 901 | millage rate within each independent special district will not  |
| 902 | increase absent a subsequent referendum?                        |
| 903 |   |
| 904 | YES   |
| 905 | NO"   |
| 906 |   |
| 907 | 5. In any referendum held pursuant to this section, the         |
| 908 | ballots shall be counted, returns made and canvassed, and       |
| 909 | results certified in the same manner as other elections or      |
| 910 | referenda for the component independent special districts.      |
|     | Page 35 of 36   |

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911 6. The merger may not take effect unless a majority of the 912 votes cast in each component independent special district are in 913 favor of the merger. If one of the component independent special 914 districts does not obtain a majority vote, the referendum fails, 915 and merger does not take effect. 916 7. If the merger is approved by a majority of the votes 917 cast in each component independent special district, the merged district shall notify the Special District Accountability 918 919 Program pursuant to s. 189.016(2) and the local general-purpose 920 governments in which any part of the component independent 921 special districts is situated pursuant to s. 189.016(7).

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

925

Section 20. This act shall take effect October 1, 2016.

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# COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 479 (2016)

Amendment No. 1

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| 24 |
|----|
| N) |
|    |
|    |

Committee/Subcommittee hearing bill: Local Government Affairs Subcommittee

Representative Metz offered the following:

Amendment (with directory and title amendments) Between lines 412 and 413, insert:

7 (5) The official list of special districts shall be
8 available on the department's website and must include a link to
9 the website of each special district that provides web-based
10 access to the public of the information and documentation
11 required under s. 189.069.

12 (6) The official list of special districts or the 13 determination of status does not constitute final agency action 14 pursuant to chapter 120. If the status of a special district on 15 the official list is inconsistent with the status submitted by 16 the district, the district may request the department to issue a 17 declaratory statement setting forth the requirements necessary

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# 

# COMMITTEE/SUBCOMMITTEE AMENDMENT

Amendment No. 1

Bill No. HB 479 (2016)

| 18 | to resolve the inconsistency. If necessary, upon issuance of a   |  |  |  |  |
|----|--|--|--|--|--|
| 19 | declaratory statement by the department which is not appealed    |  |  |  |  |
| 20 | pursuant to chapter 120, the governing body of any special       |  |  |  |  |
| 21 | district receiving such a declaratory statement shall apply to   |  |  |  |  |
| 22 | the entity which originally established the district for an      |  |  |  |  |
| 23 | amendment to its charter correcting the specified defects in its |  |  |  |  |
| 24 | original charter. This amendment shall be for the sole purpose   |  |  |  |  |
| 25 | of resolving inconsistencies between a district charter and the  |  |  |  |  |
| 26 | status of a district as it appears on the official list.         |  |  |  |  |
| 27 | Remove lines 491-496 and insert:                                 |  |  |  |  |
| 28 | be repealed by general law.                                      |  |  |  |  |
| 29 |  |  |  |  |  |
| 30 |  |  |  |  |  |
| 31 | DIRECTORY AMENDMENT  |  |  |  |  |
| 32 | Remove lines 343-346 and insert:                                 |  |  |  |  |
| 33 | Section 10. Section 189.061, Florida Statutes, is amended to     |  |  |  |  |
| 34 | read:  |  |  |  |  |
| 35 |  |  |  |  |  |
| 36 |  |  |  |  |  |
| 37 | TITLE AMENDMENT  |  |  |  |  |
| 38 | Remove lines 44-45 and insert:                                   |  |  |  |  |
| 39 | inactive special districts by general law; requiring             |  |  |  |  |
| 1  |  |  |  |  |  |
|    |  |  |  |  |  |
|    |  |  |  |  |  |
|    |  |  |  |  |  |
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HB 481

# HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 481 Columbia County Law Library SPONSOR(S): Porter TIED BILLS: IDEN./SIM. BILLS:

| REFERENCE                                | ACTION | ANALYST | STAFF DIRECTOR or<br>BUDGET/POLICY CHIEF |
|--|--------|---------|--|
| 1) Local Government Affairs Subcommittee |        | Walker  | Miller Cht/m                             |
| 2) Local & Federal Affairs Committee     |        |         |  |

# SUMMARY ANALYSIS

"Special Districts" are a type of limited local government created to perform specific services within a described geographic area. Sometimes called special taxing districts, most are created either by special act (independent special districts) or county or municipal ordinance (dependent special districts). The Special District Accountability Program in the Department of Economic Opportunity (DEO) is responsible for creating and maintaining a current list of all special districts in Florida, as provided in ch. 189, F.S., the Uniform Special District Accountability Act.

When a special district fails to meet certain statutory responsibilities, no longer functions, or informs DEO it is no longer active, DEO is required to follow the statutory process before declaring the district inactive. This includes documenting one or more statutory criteria for inactive status, publishing notice in the area of the district of DEO's intent to declare the district inactive, and documenting the lack of any objection to declaring the district inactive. DEO is required to deliver written notice of the declaration of inactive status to specific authorities. If the district was created by special act, notice is delivered to the Speaker of the House, the President of the Senate, and the standing committees in each chamber responsible for special district oversight. If the district was created by local ordinance, notice is delivered to the governing body of the county or municipality that created the district. A special district declared inactive may not collect taxes, assessments, or fees while the declaration is in effect. However, the district still exists until its legal authority is repealed by the creating entity.

The bill dissolves the Columbia County Law Library, an independent special district, by repealing ch. 61-2045, Laws of Florida. Any assets of the district are transferred to the Board of County Commissioners.

The bill is effective upon becoming law.

# FULL ANALYSIS

# I. SUBSTANTIVE ANALYSIS

# A. EFFECT OF PROPOSED CHANGES:

# PRESENT SITUATION

### Special Districts Declared Inactive

A "special district" is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law,<sup>1</sup> special act,<sup>2</sup> local ordinance,<sup>3</sup> or by rule of the Governor and Cabinet.<sup>4</sup> A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.<sup>5</sup> A special district may be "dependent"<sup>6</sup> or "independent."<sup>7</sup>

The Special District Accountability Program within the Department of Economic Opportunity (DEO) is responsible for maintaining and electronically publishing the official list of all special districts in Florida.<sup>8</sup> The official list currently reports all active special districts as well as those declared inactive by DEO.

Whether dependent or independent, when a special district no longer fully functions or fails to meet its statutory responsibilities, DEO is required to declare that district inactive by following a specified process.<sup>9</sup> DEO must first document the factual basis for declaring the district inactive.

A special district may be declared inactive if it meets one of six specific factors:

- The registered agent of the district, the chair of the district governing body, or the governing body of the
  appropriate local general-purpose government:
  - Provides DEO with written notice that the district has taken no action for 2 or more years.<sup>10</sup>
  - Provides DEO with written notice that the district has not had any members on its governing body or insufficient numbers to constitute a quorum for 2 or more years.<sup>11</sup>
  - Fails to respond to an inquiry from DEO within 21 days.<sup>12</sup>

<sup>9</sup> Section 189.062(1), F.S. Prior to 2014, the former statute required DEO to document the existence of one of five criteria listed in paragraph (1)(a), publication and service under paragraph (1)(b) of a notice of intent to declare the district inactive, and the lack of any administrative appeal of the declaration within 21 days of that publication. Section 189.4044, F.S. (2013). In 2014, as ch. 189, F.S., was extensively revised and restructured, the word "or" was added at the end of s. 189.062(1)(a)6, F.S., apparently allowing DEO either to document one of the six criteria *or* publish notice of intent to declare inactive and find no appeal is filed. Chapter 2014-22, s. 24, Laws of Florida. During the 2015 regular legislative session, the Florida Senate passed CS/SB 1388, its version of a bill resolving technical issues stemming from the 2014 revisions, which would have amended s. 189.062(1)(a)6, F.S., by removing the word "or." CS/SB 1388 (2015), s. 11, at line 414 (bill did not pass the Legislature). DEO still uses the 3-step process as described in the 2013 statute.

<sup>10</sup> Section 189.062(1)(a)1., F.S.

<sup>11</sup> Section 189.062(1)(a)2., F.S.

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Section 189.031(3), F.S.

<sup>&</sup>lt;sup>2</sup> Id.

<sup>&</sup>lt;sup>3</sup> Section 189.02(1), F.S.

<sup>&</sup>lt;sup>4</sup> Section 190.005(1), F.S. See, generally, s. 189.012(6), F.S.

<sup>&</sup>lt;sup>5</sup> 2015 - 2016 Local Gov't Formation Manual, p. 67, at

http://myfloridahouse.gov/Sections/Committees/committeesdetail.aspx?CommitteeId=2836 (accessed 9/28/2015).

<sup>&</sup>lt;sup>6</sup> Section 189.012(2), F.S. A special district where the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district's governing body are removable at will by the governing body of a single county or municipality, or the district's budget is subject to the approval of governing body of a single county or municipality.

<sup>&</sup>lt;sup>7</sup> Section 189.012(3), F.S. A special district that is not a dependent district.

<sup>8</sup> Sections 189.061(1), 189.064(2), F.S. DEO maintains the current official list at

https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/ (accessed 9/28/2015).

- Following statutory procedure,<sup>13</sup> DEO determines the district failed to file specified reports,<sup>14</sup> including required financial reports.<sup>15</sup>
- For more than 1 year, no registered office or agent for the district was on file with DEO.<sup>16</sup>
- The governing body of the district unanimously adopts a resolution declaring the district inactive and provides documentation of the resolution to DEO.<sup>17</sup>

Once DEO determines which criterion applies to the district, notice of the proposed declaration of inactive status is published by DEO, the local general-purpose government for the area where the district is located, or the district itself.<sup>18</sup> The notice must state that any objections to declaring the district inactive must be filed with DEO pursuant to chapter 120, F.S.,<sup>19</sup> within 21 days after the publication date.<sup>20</sup> If no objection is filed within the 21 day period, DEO declares the district inactive.<sup>21</sup>

After declaring certain special districts as being inactive, DEO must send written notice of the declaration to the authorities which created the district. If the district was created by special act, DEO sends written notice to the Speaker of the House, the President of the Senate, and the standing committees in each chamber responsible for special district oversight.<sup>22</sup> The statute provides that the declaration of inactive status is sufficient notice under the Florida Constitution<sup>23</sup> to authorize the repeal of special laws creating or amending the charter of the inactive district.<sup>24</sup> This statute stands in lieu of the normal requirement for publication of notice of intent to file a local bill at least 30 days before introducing the bill in the Legislature.<sup>25</sup>

The property and assets of a special district declared inactive by DEO are first used to pay any debts of the district. Any remaining property or assets then escheat to the county or municipality in which the district was located. If the district's assets are insufficient to pay its outstanding debts, the local general-purpose government in which the district was located may assess and levy within the territory of the inactive district such taxes as necessary to pay the remaining debt.<sup>26</sup>

A district declared inactive may not collect taxes, fees, or assessments.<sup>27</sup> This prohibition continues until the declaration of invalidity is withdrawn or revoked by DEO<sup>28</sup> or invalidated in an administrative proceeding<sup>29</sup> or civil action<sup>30</sup> timely brought by the governing body of the special district.<sup>31</sup> Failure of the

<sup>16</sup> The Florida Administrative Procedure Act.

- 24 Section 189.062(3), F.S.
- <sup>25</sup> Section 11.02, F.S.
- 26 Section 189.062(2), F.S.
- 27 Section 189.062(5), F.S.
- <sup>28</sup> Section 189.062(5)(a), F.S.

<sup>31</sup> The special district must initiate the legal challenge within 30 days after the date the written notice of the department's declaration

of inactive status is provided to the special district. Section 189.062(5)(b), F.S.

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<sup>&</sup>lt;sup>12</sup> Section 189.062(1)(a)3., F.S.

<sup>&</sup>lt;sup>13</sup> Section 189.067, F.S.

<sup>14</sup> Section 189.066, F.S.

<sup>&</sup>lt;sup>15</sup> Section 189.062(1)(a)4., F.S. See, ss. 189.016(9), 218.32, 218.39, F.S.

<sup>&</sup>lt;sup>16</sup> Section 189.062(1)(a)5., F.S.

<sup>&</sup>lt;sup>17</sup> Section 189.062(1)(a)6., F.S.

<sup>&</sup>lt;sup>18</sup> Publication must be in a newspaper of general circulation in the county or municipality where the district is located and a copy sent by certified mail to the district's registered agent or chair of the district's governing body, if any.

<sup>&</sup>lt;sup>20</sup> Section 189.062(10(b), F.S. The published notice also must include the name of the district, the law under which it was organized and operating, and a description of the district's territory.

<sup>21</sup> Section 189.062(1)(c), F.S.

<sup>&</sup>lt;sup>22</sup> Section 189.062(3), F.S.

<sup>&</sup>lt;sup>23</sup> Art. III, s. 10, Fla. Const.

<sup>&</sup>lt;sup>29</sup> Section 189.062(5)(b)1., F.S. Administrative proceedings are conducted pursuant to s. 120.569, F.S.

<sup>&</sup>lt;sup>30</sup> Section 189.062(5)(b)2., F.S. The action for declaratory and injunctive relief is brought under ch. 86, F.S.

special district to challenge (or prevail against) the declaration of inactive status enables DEO to enforce the statute through a petition for enforcement in circuit court.<sup>32</sup>

Declaring a special district to be inactive does not dissolve the district or otherwise cease its legal existence. Subsequent action is required to repeal the legal authority creating the district, whether by the Legislature<sup>33</sup> or the entity that created the district.<sup>34</sup>

### Columbia County Law Library

The Columbia County Law Library was created as an independent special district by special act in 1961.<sup>35</sup> The act authorized a five member board of trustees to establish and operate the law library, composed of the resident judge of the circuit court, a member of the board of county commissioners chosen by that board, the county clerk,<sup>36</sup> and two attorneys in private practice. The act imposed an additional cost of up to \$5.00 in each circuit court case initiated in Columbia County to be remitted to the board for the library.<sup>37</sup> Members of the Bar practicing in Columbia County were required to pay an additional annual fee of \$5.00, also to be turned over to the board.<sup>38</sup> All property of the library was deemed held in trust for the people of Columbia County.<sup>39</sup>

On November 20, 2014, the registered agent of the Columbia County Law Library notified DEO that the District had not taken any action for two or more years and requested that DEO declare the District inactive.<sup>40</sup> On December 11, 2014, DEO published the "Notice of Proposed Declaration of Inactive Status of the Columbia County Law Library Independent Special District" in the Lake City Reporter. Pursuant to statute, the notice required any objections to the District being placed on inactive status to file an objection with DEO within 21 days of the initial publication of the notice; no objections were received. On January 6, DEO declared the District inactive.<sup>41</sup> DEO notified the Speaker of the House, the President of the Senate, and the standing committee chairs pursuant to statute that the district had been declared inactive.<sup>42</sup>

## EFFECT OF THE BILL

The bill dissolves the Columbia County Law Library by repealing ch. 61-2045, Laws of Florida. Any assets of the district are transferred to the Board of County Commissioners for Columbia County.

**B. SECTION DIRECTORY:** 

Section 1: Repeals ch. 61-2045, Laws of Florida.

<sup>&</sup>lt;sup>32</sup> Section 189.062(5)(c), F.S. The enforcement action is brought in the circuit court in and for Leon County.

<sup>33</sup> Sections 189.071(3), 189.072(3), F.S.

<sup>&</sup>lt;sup>34</sup> Section 189.062(4), F.S. Unless otherwise provided by law or ordinance, dissolution of a special district transfers title to all district property to the local general-purpose government, which also must assume all debts of the dissolved district. Section 189.076(2), F.S. <sup>35</sup> Chapter 61-2045, Laws of Florida.

<sup>&</sup>lt;sup>36</sup> Chapter 61-2045, s. 1, Laws of Florida. It is unclear whether this reference is to the clerk of the circuit court as provided in the state constitution at that time. Art. VIII, s. 6, Fla. Const. (1885, as amended through 1960).

<sup>&</sup>lt;sup>37</sup> Chapter 61-2045, s. 2, Laws of Florida.

<sup>&</sup>lt;sup>38</sup> Chapter 61-2045, s. 3, Laws of Florida.

<sup>&</sup>lt;sup>30</sup> Chapter 61-2045, s. 5, Laws of Florida.

<sup>&</sup>lt;sup>40</sup> Letter from P. DeWitt Cason to the Department of Economic Opportunity, requesting the District be declared inactive on the grounds that the district had not taken action in over 2 years, on file with Local Government Affairs Subcommittee (November 20<sup>th</sup>, 2014).

<sup>&</sup>lt;sup>41</sup> Letter from the Department of Economic Opportunity to Speaker of the House Steve Crisafulli, "Re: Declaration of Inactive Status of the Columbia County Law Library," on file with Local Government Affairs Subcommittee (February 16th, 2015).

<sup>&</sup>lt;sup>42</sup> Id; Letters from the Department of Economic Opportunity to Senate President Andy Gardiner, Senate Committee on Community Affairs Chair Wilton Simpson, House Local and Federal Affairs Committee Chair Dennis Baxley, and House Local Government Affairs Subcommittee Chair Debbie Mayfield, "Declaration of Inactive Status of the Columbia County Law Library," on file with Local Government Affairs Subcommittee (February 16th, 2015).

- Section 2: Abolishes the Columbia County Law Library and transfers all assets and liabilities of the district to the Board of County Commissioners of Columbia County.
- Section 3: Provides the bill is effective upon becoming law.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

- A. NOTICE PUBLISHED? Yes [X] No []
  - IF YES, WHEN? February 16, 2015

WHERE? Tallahassee, FL

B. REFERENDUM(S) REQUIRED? Yes [] No [X]

IF YES, WHEN?

- C. LOCAL BILL CERTIFICATION FILED? Yes, attached [X] No []
- D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached [X] No []

## III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

The bill does not provide authority or require implementation by administrative agency rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

When notice of intent to file a local bill is published in the area to be affected pursuant to statute,<sup>43</sup> proof of such publication typically is in the form of an affidavit.<sup>44</sup> However, in this instance the notice of declaring inactive status in and of itself is sufficient to satisfy the constitutional requirement.<sup>45</sup> To satisfy the requirement of general law that evidence of the necessary publication "be established" in the Legislature before the bill is passed,<sup>46</sup> a Substitute Notice of Publication reciting the requirement of s. 189.062(3), F.S., was submitted with the bill.

## IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

 <sup>&</sup>lt;sup>43</sup> Section 11.02, F.S.
 <sup>44</sup> Section 11.03, F.S.
 <sup>45</sup> Section 189.062(3), F.S.
 <sup>46</sup> Section 11.021, F.S.
 STORAGE NAME: h0481.LGAS.DOCX DATE: 11/12/2015

#### SUBSTITUTE NOTICE OF PUBLICATION

LB

Re: Columbia County Law Library, an independent special district The Special District Accountability Program in the Department of Economic Opportunity has declared the Columbia County Law Library, an independent special district in Columbia County, to be inactive. By notice dated February 16, 2015, the Department informed the President of the

Florida Senate and the Speaker of the Florida House of Representatives of the inactive status of the district. Under s. 189.062(3), F.S. (formerly s. 189.4044(3), F.S.), the declaration of inactive status from DEO is sufficient notice under s. 10, art. III of the State Constitution to authorize the Legislature to repeal any special laws so reported.

## HOUSE OF REPRESENTATIVES

## 2016 LOCAL BILL CERTIFICATION FORM

| BILL #:  | HB 481  |  |  |  |
|--|---|--|--|--|
| SPONSOR(S):  | Representative Porter   |  |  |  |
| RELATING TO:   | Columbia County Law Library, an independent special district  |  |  |  |
|  | [Indicate Area Affected (City, County, or Special District) and Subject] GATION: Columbia County  |  |  |  |
|  | ON: Koby Adams  |  |  |  |
|  |   |  |  |  |
| PHONE NO .: (38  | E-Mail: Koby.Adams@myliondahouse.gov  |  |  |  |
| the House<br>(1) The me<br>accomplise<br>(2) The leg<br>considerin<br>(3) The bill<br>required by<br>(4) An Eco<br>the Local ( | al bill policy requires the following steps must occur before a committee or subcommittee of<br>considers a local bill:<br>mbers of the local legislative delegation must certify that the purpose of the bill cannot be<br>hed at the local level;<br>islative delegation must hold a public hearing in the area affected for the purpose of<br>g the local bill issue(s); and<br>must be approved by a majority of the legislative delegation, or a higher threshold if so<br>y the rules of the delegation, at the public hearing or at a subsequent delegation meeting.<br>nomic Impact Statement for local bills must be prepared at the local level and submitted to<br>Government Affairs Subcommittee. Under House policy, no local bill will be considered by a<br>or subcommittee without an Economic Impact Statement. |  |  |  |
| (1) Does   | the delegation certify the purpose of the bill cannot be accomplished by<br>ance of a local governing body without the legal need for a referendum?   |  |  |  |
| YES  |   |  |  |  |
| (2) Did th   | e delegation conduct a public hearing on the subject of the bill?   |  |  |  |
| YES  |   |  |  |  |
| Date   | nearing held: September 23, 2015  |  |  |  |
|  | ion: Wilson S. Rivers Library-Florida Gateway College, Lake City, Florida   |  |  |  |
| (3) Was t  | his bill formally approved by a majority of the delegation members?   |  |  |  |
| YES  |   |  |  |  |
|  | In Economic Impact Statement prepared at the local level and submitted to the Government Affairs Subcommittee?  |  |  |  |
| YES  |   |  |  |  |
| intention to   | Section 10 of the State Constitution prohibits passage of any special act unless notice of<br>o seek enactment of the bill has been published as provided by general law (s. 11.02, F. S.) or<br>conditioned to take effect only upon approval by referendum vote of the electors in the area   |  |  |  |
| Has this   | constitutional notice requirement been met?   |  |  |  |
| Notic  | e published: YES VI NO DATE 2/16/2015   |  |  |  |
| When   | re? Letter per s. 189.062, F.S. (2014) County Leon  |  |  |  |
|  | Page 1 of 2   |  |  |  |

| Referendum | in | lieu | of | nub | lica | tion: |  |
|------------|----|------|----|-----|------|-------|--|
| Neierenaum |    | neu  | 5  | pub | ica. | uon.  |  |

YES NO V

#### Date of Referendum

- III. Article VII, Section 9(b) of the State Constitution prohibits passage of any bill creating a special taxing district, or changing the authorized millage rate for an existing special taxing district, unless the bill subjects the taxing provision to approval by referendum vote of the electors in the area affected.
  - (1) Does the bill create a special district and authorize the district to impose an ad valorem tax?



(2) Does this bill change the authorized ad valorem millage rate for an existing special district?

NOV YES

If the answer to question (1) or (2) is YES, does the bill require voter approval of the ad valorem tax provision(s)?

NOV YES

Please submit this completed, original form to the Local Government Affairs Subcommittee.

Delegation Chair (Original Signature)

09/23/2015 Date

Elizabeth W. Porter Printed Name of Delegation Chair

#### HOUSE OF REPRESENTATIVES

#### 2016 ECONOMIC IMPACT STATEMENT FORM

#### \*Read all instructions carefully.\*

House local bill policy requires that no local bill will be considered by a committee or a subcommittee without an Economic Impact Statement. This form must be prepared at the LOCAL LEVEL by an Individual who is qualified to establish fiscal data and impacts and has personal knowledge of the information given (for example, a chief financial officer of a particular local government). Please submit this completed, original form to the Local Government Affairs Subcommittee as soon as possible after a bill is filed. Additional pages may be attached as necessary.

| BILL #:      | HB 481  |   |
|--------------|---|---|
| SPONSOR(S):  | ELIZABETH W. PORTER   | - |
| RELATING TO: | Columbia County Law Library, an independent special district          |   |
|              | Indicate Area Affected (City, County or Special District) and Subject |   |

#### I. REVENUES:

These figures are new revenues that would not exist but for the passage of the bill. The term "revenue" contemplates, but is not limited to, taxes, fees and special assessments. For example, license plate fees may be a revenue source. If the bill will add or remove property or individuals from the tax base, include this information as well.

|                               | FY 16-17    | FY 17-18 |  |
|-------------------------------|-------------|----------|--|
| Revenue decrease due to bill: | \$ 0        | \$ 0     |  |
| Revenue increase due to bill: | \$ <u>0</u> | \$ 0     |  |

II. COST:

Include all costs, both direct and indirect, including start-up costs. If the bill repeals the existence of a certain entity, state the related costs, such as satisfying liabilities and distributing assets.

Expenditures for Implementation, Administration and Enforcement:

| EV 46 47 | EV 47 40 |
|----------|----------|
| FY 16-17 | FY 17-18 |
| 1 10 11  | 11111    |

\$ 0 \$0

Please include explanations and calculations regarding how each dollar figure was determined in reaching total cost.

> Economic Impact Statement PAGE 1 of 4

#### III. FUNDING SOURCE(S):

State the specific sources from which funding will be received, for example, license plate fees, state funds, borrowed funds, or special assessments.

If certain funding changes are anticipated to occur beyond the following two fiscal years, explain the change and at what rate taxes, fees or assessments will be collected in those years.

|          | FY 16-17   | FY 17-18   |
|----------|------------|------------|
| Local:   | s_0        | s_0        |
| State:   | <u>s</u> 0 | s <u>0</u> |
| Federal: | s <u>0</u> | <u>s 0</u> |
|          |            |            |

## IV. ECONOMIC IMPACT:

Potential Advantages:

Include all possible outcomes linked to the bill, such as increased efficiencies, and positive or negative changes to tax revenue. If an act is being repealed or an entity dissolved, include the increased or decreased efficiencies caused thereby.

Include specific figures for anticipated job growth.

| 1. Advantages to Individuals: | Dissolves a unit of local government            |
|-------------------------------|---|
|                               | that is inactive and no longer necessary.       |
| 2. Advantages to Businesses:  | Dissolves a unit of local government            |
|                               | that is inactive and no longer necessary.       |
| 3. Advantages to Government:  | Dissolves an inactive unit of local government  |
|                               | that duplicates authority of county government. |
|                               |   |

Potential Disadvantages:

Include all possible outcomes linked to the bill, such as inefficiencies, shortages, or market changes anticipated.

Include reduced business opportunities, such as reduced access to capital or training.

State any decreases in tax revenue as a result of the bill.

1. Disadvantages to Individuals: None

Economic Impact Statement PAGE 2 of 4 2. Disadvantages to Businesses:

None

3. Disadvantages to Government: None

V. DESCRIBE THE POTENTIAL IMPACT OF THE BILL ON PRESENT GOVERNMENTAL SERVICES:

No anticipated impact. The district is inactive.

## VI. SPECIFIC DATA USED IN REACHING ESTIMATES:

Include the type(s) and source(s) of data used, percentages, dollar figures, all assumptions made, history of the industry/issue affected by the bill, and any audits.

Economic Impact Statement PAGE 3 of 4

## VII. CERTIFICATION BY PREPARER

I hereby certify I am qualified to establish fiscal data and impacts and have personal knowledge of the information given. I have reviewed all available financial information applicable to the substance of the above-stated local bill and confirm the foregoing Economic Impact Statement is a true and accurate estimate of the economic impact of the bill.

PREPARED BY:

Print preparer's name:

P. DeWitt Cason 09/22/2015

08

Date

TITLE (such as Executive Director, Actuary, Chief Accountant, or Budget Director):

Clerk of Court

**REPRESENTING:** 

PHONE:

E-MAIL ADDRESS:

386-758-1049

**Columbia County** 

pdcason@columbiaclerk.com

Economic Impact Statement PAGE 4 of 4 Rick Scott



Jesse Panuccio EXECUTIVE DIRECTOR

February 16, 2015

The Honorable Steve Crisafulli, Speaker Florida House of Representatives 420 The Capitol 402 South Monroe Street Tallahassee, Florida 32399-1300

#### Re: Declaration of Inactive Status of the Columbia County Law Library

Dear Speaker Crisafulli:

The Department of Economic Opportunity (the "Department") administers Chapter 189, Florida Statutes (the Uniform Special District Accountability Act). This Act charges the Department with a number of responsibilities as they relate to special districts. Among these responsibilities is the requirement to declare special districts inactive for dissolution under certain circumstances. When special districts created by special act of the Legislature become inactive, the Department must notify the President of the Senate, the Speaker of the House of Representatives, and the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber and the Legislative Auditing Committee.

Section 189.062, Florida Statutes, describes six conditions requiring the Department to declare special districts inactive. One of these conditions is met when the Department is notified in writing by a special district's registered agent that the special district has taken no action for two or more years.

On November 20, 2014, Mr. P. DeWitt Cason, the registered agent of the Columbia County Law Library (the "District"), an independent special district located in Columbia County, notified the Department in writing that the District has not taken any action for two or more years. Mr. DeWitt requested that the Department declare the District inactive.

On December 11, 2014, the Department published the enclosed "Notice of Proposed Declaration of Inactive Status of the Columbia County Law Library Independent Special District" in the Lake City Reporter. This notice required any party objecting to the inactive status to file an objection with the Department pursuant to Chapter 120, Florida Statutes, within twenty-one days after the date of publication of the notice. The Department did not receive any objections. Therefore, on January 6, 2015, the Department declared the District inactive by changing its status on the "Official List of Special Districts" from "active" to "inactive."

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399 866 FLA 2345 | 850 245 7105 | 850.921 3223 Fax www.floridajobs.org | activity in the PL | www.facebook.com/FLDEO

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The Honorable Steve Crisafulli February 16, 2015 Page 2 of 2

Section 189.062(3), Florida Statutes, provides that this declaration of inactive status is sufficient notice as required by Section 10, Article III of the State Constitution to authorize the Legislature to repeal any special laws so reported. According to our records, the District was established by Chapter 61-2045, Laws of Florida. The Department requests that the Legislature dissolve the District by repealing its special act.

Thank you in advance for your assistance with this matter. If you have any questions, please have your office contact Mr. Peter Penrod, Assistant General Counsel, at 850-245-7150.

Sincerely

Jesse Panuccio

Enclosures

JP/jg

CC:

Mr. P. DeWitt Cason, Registered Agent, Columbia County Law Library and Columbia County Clerk of Court

# P. DeWitt Cason

Clerk of Circuit Court - Columbia County, Florida





November 20, 2014

Mr. Jack Gaskins Jr. Department of Economic Opportunity Office of Financial Management 107 E. Madison Street, MSC 120 Tallahassee, FL 32399-4124

Mr. Gaskins,

As registered agent for the Columbia County Law Library Independent Special District, I am requesting this special district be declared inactive. Pursuant to Section 189.062(1)(a)1, Florida Statutes, the district has taken no action for 2 or more years. Thank you for your assistance. If you need more information please contact my Finance Director, Chad Crews at 386-758-1049.

Sincerely,

Dewittano

P. DeWitt Cason Columbia County Clerk of Court As Registered Agent for the Columbia County Law Library

NOTICE OF PROPOSED DECLA-RATION OF INACTIVE STATUS OF THE COLUMBIA COUNTY LAW LIBRARY INDEPENDENT SPECIAL DISTRICT Notice is given that the registered agent of the Columbia County Law Library (the & colisticita V), an in-

Notice is given that the registered agent of the Columbia County Law Library (the & columbia County Law Library (the & columbia County Law Chapter 61-2045, Laws of Florida, and operating under Chapter 189, Florida Statutes, has met the criterion specified in Section 189.062(1)(s)1., Florida Statutes, requiring the Department of Economic Opportunity (the & elDepartments  $\sqrt{}$ ) to declare the District inactive. The Districtä <sup>Wa</sup>s territory is Columbia County, Florida. Section 189.062(4), Florida Statutes a requires the entity that created a special district declared inactive to dissolve the special district by repealing its enabling laws or by other appropriate means.

Rule 28-106.201, Florida Administrative Code,

10737244 December 11, 2014 Rick Scott



Jesse Panuccio

February 16, 2015

The Honorable Dennis K. Baxley, Chair House Local and Federal Affairs Committee 317 House Office Building 402 South Monroe Street Tallahassee, Florida 32399-1300

#### Re: Declaration of Inactive Status of the Columbia County Law Library

Dear Representative Baxley:

The Department of Economic Opportunity (the "Department") administers Chapter 189, Florida Statutes (the Uniform Special District Accountability Act). This Act charges the Department with a number of responsibilities as they relate to special districts. Among these responsibilities is the requirement to declare special districts inactive for dissolution under certain circumstances. When special districts created by special act of the Legislature become inactive, the Department must notify the President of the Senate, the Speaker of the House of Representatives, and the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber and the Legislative Auditing Committee.

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The Honorable Dennis K. Baxley February 16, 2015 Page 2 of 2

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Thank you in advance for your assistance with this matter. If you have any questions, please have your office contact Mr. Peter Penrod, Assistant General Counsel, at 850-245-7150.

Sincerely, Jesse Panuccio

Enclosures

JP/jg

cc: Mr. P. DeWitt Cason, Registered Agent, Columbia County Law Library and Columbia County Clerk of Court

Mr. Kerrington Kiner, Staff Director, House Local and Federal Affairs Committee

Rick Scott



Jesse Panuccio

#### February 16, 2015

The Honorable Debbie Mayfield, Chair House Local Government Affairs Subcommittee 317 House Office Building 402 South Monroe Street Tallahassee, Florida 32399-1300

#### Re: Declaration of Inactive Status of the Columbia County Law Library

Dear Representative Mayfield:

The Department of Economic Opportunity (the "Department") administers Chapter 189, Florida Statutes (the Uniform Special District Accountability Act). This Act charges the Department with a number of responsibilities as they relate to special districts. Among these responsibilities is the requirement to declare special districts inactive for dissolution under certain circumstances. When special districts created by special act of the Legislature become inactive, the Department must notify the President of the Senate, the Speaker of the House of Representatives, and the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber and the Legislative Auditing Committee.

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The Honorable Debbie Mayfield February 16, 2015 Page 2 of 2

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Thank you in advance for your assistance with this matter. If you have any questions, please have your office contact Mr. Peter Penrod, Assistant General Counsel, at 850-245-7150.

Sincerely,

Jesse Panuccio

Enclosures

JP/jg

cc: Mr. P. DeWitt Cason, Registered Agent, Columbia County Law Library and Columbia County Clerk of Court

Mr. Eric Miller, Policy Chief, House Local Government Affairs Subcommittee

FLORIDA HOUSE OF REPRESENTATIVES

HB 481

2016

| 11 | D bill to be subitled  |
|----|--|
| 1  | A bill to be entitled  |
| 2  | An act relating to the Columbia County Law Library;              |
| 3  | repealing chapter 61-2045, Laws of Florida; abolishing           |
| 4  | the library; transferring assets and liabilities;                |
| 5  | providing an effective date.                                     |
| 6  |  |
| 7  | Be It Enacted by the Legislature of the State of Florida:        |
| 8  |  |
| 9  | Section 1. Chapter 61-2045, Laws of Florida, is repealed.        |
| 10 | Section 2. The Columbia County Law Library is abolished.         |
| 11 | All assets and liabilities of the library are transferred to the |
| 12 | Board of County Commissioners of Columbia County.                |
|    |  |
|    |  |
|    |  |
|    |  |
|    |  |
|    |  |
|    | Page 1 of 1  |

CODING: Words stricken are deletions; words underlined are additions.