

## CHAPTER 2016-22

### Committee Substitute for House Bill No. 479

An act relating to special districts; amending s. 11.40, F.S.; conforming cross-references; amending s. 189.011, F.S.; revising legislative intent with respect to the Uniform Special District Accountability Act to include dependent special districts; amending s. 189.016, F.S.; deleting a provision requiring a special district to transmit certain budgets to the local government under specific circumstances; specifying the period for which certain budget information must be posted on the special district's website; amending s. 189.02, F.S.; specifying the Legislature's authority to create dependent special districts by special act; creating s. 189.022, F.S.; providing for the identification of a dependent special district as dependent in its charter; amending s. 189.031, F.S.; providing for the identification of an independent special district as independent in its charter; transferring, renumbering, and amending ss. 189.034 and 189.035, F.S.; authorizing the Legislative Auditing Committee, for districts created by special act, or local general purpose governments, for districts created by local ordinance or resolution, to convene public hearings for special districts that fail to file specified required reports; deleting related provisions requiring the committee to provide certain notice to the Legislature or local general-purpose government, as appropriate, when a special district fails to file certain required reports or requested information, to conform; amending s. 189.061, F.S.; requiring the Department of Economic Opportunity to exclude inactive special districts from the official list of special districts; revising procedures for maintaining the official list of special districts; specifying that the official list or determination of status of a special district does not constitute final agency action; providing procedures for use in resolving inconsistencies in status determinations of special districts as identified in the official lists; amending s. 189.062, F.S.; revising the criteria that must be documented before a special district may be declared inactive; authorizing the repeal of certain special acts of inactive special districts by general law; requiring the department to remove special districts declared inactive from the official list of special districts; requiring the department to keep a separate list of inactive districts; amending s. 189.064, F.S.; revising the required content of the special district handbook; creating s. 189.0653, F.S.; requiring special districts created by special act or local ordinance to provide specified information to the committee or local general-purpose government, as appropriate; amending s. 189.067, F.S.; conforming cross-references; amending s. 189.068, F.S.; conforming cross-references; specifying that certain dependent special districts may be reviewed by specified local general purpose governments; amending s. 189.069, F.S.; revising the list of items required to be included on the websites of special districts; amending ss. 189.071 and 189.072, F.S.; conforming provisions to changes made by the act; reenacting ss. 165.0615(16) and 189.074(2)(e) and (3)(g), F.S., relating to municipal conversion of independent special

districts upon elector-initiated and approved referendum and the voluntary merger of independent special districts, respectively; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (b) of subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, or the Division of Bond Finance of the State Board of Administration of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

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

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, 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, the legislators who represent a portion of the geographical jurisdiction of the special district pursuant to ~~s. 189.034(2)~~, and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. ~~189.0651~~ ~~189.034(3)~~, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. ~~189.0652~~ ~~189.035(2)~~ and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. ~~189.0652~~ ~~189.034(3)~~, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

Section 2. Subsection (2) of section 189.011, Florida Statutes, is amended to read:

189.011 Statement of legislative purpose and intent.—

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

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

189.016 Reports; budgets; audits.—

(4) The tentative budget must be posted on the special district’s official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the special district’s official website within 30 days after adoption and must remain on the website for at least 2 years. ~~If the special district does not operate an official website, the special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or governing authority.~~ This subsection and subsection (3) do not apply to water management districts as defined in s. 373.019.

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

~~post the adopted amendment on the website of the local general-purpose government or governing authority.~~

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:

165.0615 Municipal conversion of independent special districts 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 district is situated pursuant to s. 189.016(7).

Section 5. Subsection (5) is added to section 189.02, Florida Statutes, to read:

189.02 Dependent special districts.—

(5) The Legislature may create a dependent special district by special act at the request or with the consent of the local government upon which the special district will be dependent.

Section 6. Section 189.022, Florida Statutes, is created to read:

189.022 Status statement.—The charter of a newly created dependent special district shall contain, and where practical and feasible, the charter of an existing dependent special district shall be amended to contain, a reference to the status of the special district as dependent. When necessary, the status statement shall be amended to conform to the department's determination or declaratory statement regarding the status of the district.

Section 7. Subsection (5) of section 189.031, Florida Statutes, is amended to read:

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

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

Section 8. Section 189.034, Florida Statutes, is transferred, renumbered as section 189.0651, Florida Statutes, and amended to read:

189.0651 ~~189.034~~ Oversight of special districts created by special act of the Legislature.—

(1) This section applies to any special district created by special act of the Legislature.

(2) If a special district fails to file required reports or requested information under s. 11.45(6), s. 11.45(7), s. 218.32, s. 218.38(3), s. 218.39, or s. 218.503(3), with the appropriate state agency or office, the Legislative Auditing Committee ~~or its designee shall provide 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 the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, and the legislators who represent a portion of the geographical jurisdiction of the special district.~~

~~(3) the Legislative Auditing Committee may convene a public hearing on the issue of such noncompliance, as well as general oversight of the special district as provided in s. 189.068, at the direction of the President of the Senate and the Speaker of the House of Representatives.~~

~~(4) Before the public hearing as provided in subsection (3), the special district shall provide the following information at the request of the Legislative Auditing Committee:~~

~~(a) The district's annual financial report for the prior fiscal year.~~

~~(b) The district's audit report for the previous fiscal year.~~

~~(c) An annual report for the previous fiscal year providing a detailed review of the performance of the special district, including the following information:~~

~~1. The purpose of the special district.~~

~~2. The sources of funding for the special district.~~

~~3. A description of the major activities, programs, and initiatives the special district undertook in the most recently completed fiscal year and the benchmarks or criteria under which the success or failure of the district was determined by its governing body.~~

~~4. Any challenges or obstacles faced by the special district in fulfilling its purpose and related responsibilities.~~

5.— Ways the special district believes it could better fulfill its purpose and related responsibilities and a description of the actions that it intends to take during the ensuing fiscal year.

6.— Proposed changes to the special act that established the special district and justification for such changes.

7.— Any other information reasonably required to provide the Legislative Auditing Committee with an accurate understanding of the purpose for which the special district exists and how it is fulfilling its responsibilities to accomplish that purpose.

8.— Any reasons for the district's noncompliance.

9.— Whether the district is currently in compliance.

10.— Plans to correct any recurring issues of noncompliance.

11.— Efforts to promote transparency, including maintenance of the district's website in accordance with s. 189.069.

Section 9. Section 189.035, Florida Statutes, is transferred, renumbered as section 189.0652, Florida Statutes, and amended to read:

189.0652 ~~189.035~~ Oversight of special districts created by local ordinance or enacted by local resolution.—

(1) This section applies to any special district created by local ordinance or enacted by local resolution.

(2) If a special district fails to file required reports or requested information under s. 11.45(6), s. 11.45(7), s. 218.32, s. 218.38(3), s. 218.39, or s. 218.503(3) with the appropriate state agency or office, ~~the Legislative Auditing Committee or its designee shall provide written notice of the district's noncompliance to the chair or equivalent of the local general-purpose government.~~

(3) the chair or equivalent of the local general-purpose government may convene a public hearing on the issue of such noncompliance, as well as general oversight of the special district as provided in s. 189.068, within 3 months after receipt of notice of noncompliance from the Legislative Auditing Committee. Within 30 days after receiving written notice of noncompliance, the local general-purpose government shall notify the Legislative Auditing Committee as to whether a hearing under this section will be held and, if so, provide the date, time, and place of the hearing.

(4) ~~Before the public hearing as provided in subsection (3), the special district shall provide the following information at the request of the local general-purpose government:~~

(a) ~~The district's annual financial report for the previous fiscal year.~~

~~(b) The district’s audit report for the previous fiscal year.~~

~~(c) An annual report for the previous fiscal year, which must provide a detailed review of the performance of the special district and include the following information:~~

~~1. The purpose of the special district.~~

~~2. The sources of funding for the special district.~~

~~3. A description of the major activities, programs, and initiatives the special district undertook in the most recently completed fiscal year and the benchmarks or criteria under which the success or failure of the district was determined by its governing body.~~

~~4. Any challenges or obstacles faced by the special district in fulfilling its purpose and related responsibilities.~~

~~5. Ways in which the special district believes that it could better fulfill its purpose and related responsibilities and a description of the actions that it intends to take during the ensuing fiscal year.~~

~~6. Proposed changes to the ordinance or resolution that established the special district and justification for such changes.~~

~~7. Any other information reasonably required to provide the reviewing entity with an accurate understanding of the purpose for which the special district exists and how it is fulfilling its responsibilities to accomplish that purpose.~~

~~8. Any reasons for the district’s noncompliance.~~

~~9. Whether the district is currently in compliance.~~

~~10. Plans to correct any recurring issues of noncompliance.~~

~~11. Efforts to promote transparency, including maintenance of the district’s website in accordance with s. 189.069.~~

~~(3)(5)~~ If the local general-purpose government convenes a public hearing under subsection (2) this section, it shall provide the department and the Legislative Auditing Committee with a report containing its findings and conclusions within 60 days after completion of the public hearing.

Section 10. Section 189.061, Florida Statutes, is reordered and amended to read:

189.061 Official list of special districts.—

(1)(a) The department shall maintain the official list of special districts. The official list of special districts shall include all special districts in this state and shall indicate the independent or dependent status of each district.

All special districts on the list shall be sorted by county. The definitions in s. 189.012 shall be the criteria for determination of the independent or dependent status of each special district on the official list. The status of community development districts shall be independent on the official list of special districts.

(b) The official list shall exclude all districts declared inactive as provided in s. 189.062.

~~(2) The official list shall be maintained produced by the department using the information filed with the department by the special districts pursuant to this chapter. If a special district does not submit its written status statement required by s. 189.016(1) within the required time, the department may determine the status of the district. If the department determines the status, the department shall render its determination to an agent of the special district after the department has notified each special district that is currently reporting to the department, the Department of Financial Services pursuant to s. 218.32, or the Auditor General pursuant to s. 218.39. Upon notification, each special district shall submit, within 60 days, its determination of its status. The determination submitted by a special district shall be consistent with the status reported in the most recent local government audit of district activities submitted to the Auditor General pursuant to s. 218.39.~~

~~(3)(6) The official list of special districts or the determination of status does not constitute final agency action pursuant to chapter 120. If the status of a special district on the official list is inconsistent with the status submitted by the district, the district may request the department to issue a declaratory statement setting forth the requirements necessary to resolve the inconsistency. If necessary, upon issuance of a declaratory statement by the department that which is not appealed pursuant to chapter 120, the governing body of any special district receiving such a declaratory statement shall apply to the entity that which originally established the district for an amendment to its charter correcting the specified defects in its original charter. This amendment shall be for the sole purpose of resolving inconsistencies between a district charter and the status of a district as it appears on the official list.~~

~~(4)(3) The Department of Financial Services shall notify provide the department of each entity that attempts to report as a special district in the annual financial report with a list of dependent special districts reporting pursuant to s. 218.32 that is not included for inclusion on the official list of special districts. The Auditor General shall notify the department of each entity that attempts to report as a special district in an audit report issued pursuant to s. 218.39 that is not included on the official list of special districts. Upon notification by the Department of Financial Services or the Auditor General, the department shall determine whether the entity is a special district as defined in s. 189.012. If the entity is a special district, the department shall add the entity to the official list of special districts and shall notify each such entity that it is required to comply with s. 189.013.~~

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

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

Section 11. Section 189.062, Florida Statutes, is amended to read:

189.062 Special procedures for inactive districts.—

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

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

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

2. The registered agent of the district, the chair of the governing body of the district, or the governing body of the appropriate local general-purpose government notifies the department in writing that the district has not had a governing body or a sufficient number of governing body members to 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;

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

5. The district has not had a registered office and agent on 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 special district is ~~shall be~~ responsible for payment of any expenses associated with its dissolution. ~~A special district declared inactive pursuant to this subparagraph may be dissolved without a referendum; or~~

(b) The department, special district, or local general-purpose government has published a notice of proposed declaration of inactive status in a newspaper of general circulation in the county or municipality in which the

territory of the special district is located and has sent a copy of such notice by certified mail to the registered agent or chair of the governing body, if any. Such notice must include the name of the special district, the law under which it was organized and operating, a general description of the territory included in the special district, and a statement that any objections must be filed pursuant to chapter 120 within 21 days after the publication date,~~;~~ and

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

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

(3)(a) In the case of a district created by special act of the Legislature, the department shall send a notice of declaration of inactive status to the Speaker of the House of Representatives and the President of the Senate, 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. The notice of declaration of inactive status shall reference each known special act creating or amending the charter of any special district declared to be inactive under this section. The declaration of inactive status shall be sufficient notice as required by s. 10, Art. III of the State Constitution to authorize the Legislature to repeal any special laws so reported. Each special act creating or amending the charter of a special district declared to be inactive under this section may be repealed by general law.

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

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

(4) The entity that created a special district declared inactive under this section must dissolve the special district by repealing its enabling laws or by other appropriate means as set forth in s. 189.071 or s. 189.072. ~~Any special~~

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

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

(a) Withdrawn or revoked by the department; or

(b) Invalidated in proceedings initiated by the special district within 30 days after the publication date of the newspaper notice required under paragraph (1)(b) written notice of the declaration was provided to the special district governing body by physical or electronic delivery, receipt confirmed. The special district governing body may initiate proceedings within the period authorized in this paragraph by:

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

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

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

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

(b) The department shall create a separate list of all special districts declared inactive as provided in this section and shall maintain each such district on the inactive list until the department determines that the district has resumed active status, the district is merged as provided in s. 189.071 or s. 189.074, or the district is dissolved as provided in s. 189.071 or s. 189.072.

Section 12. Subsections (1), (2), and (3) of section 189.064, Florida Statutes, are amended to read:

189.064 Special District Accountability Program; duties and responsibilities.—The Special District Accountability Program of the department has the following duties:

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

(2) Maintaining the official list of special districts as set forth in s. 189.061.

(3) Publishing and updating of a “Florida Special District Handbook” that contains, at a minimum:

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

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

(c) A section that summarizes the reporting requirements applicable to all types of special districts as provided in ss. 189.015 and 189.016.

(d) A section that summarizes the public facilities reporting requirements and the evaluation and appraisal notification schedule as provided in s. 189.08(2).

Section 13. Section 189.0653, Florida Statutes, is created to read:

189.0653 Information before public hearing on noncompliance.—Before the public hearing as provided in s. 189.0651(2) or s. 189.0652(2) is held, the special district shall provide the following information at the request of the local general-purpose government or the Legislative Auditing Committee, as appropriate:

(1) The district’s annual financial report for the previous fiscal year.

(2) The district’s audit report for the previous fiscal year.

(3) Minutes of meetings of the special district’s governing body for the previous fiscal year and the current fiscal year to date.

(4) A report for the previous fiscal year providing the following:

(a) The purpose of the special district.

(b) The sources of funding for the special district.

(c) A description of the major activities, programs, and initiatives the special district undertook in the most recently completed fiscal year and the

benchmarks or criteria under which the success or failure of the district was or will be determined by its governing body.

(d) Any challenges or obstacles faced by the special district in fulfilling its purpose and related responsibilities.

(e) Ways in which the special district’s governing body believes it could better fulfill the special district’s purpose and a description of the actions it intends to take.

(f) Proposed changes to the special act, ordinance, or resolution, as appropriate, which established the special district and justification for such changes.

(g) Any other information reasonably required to provide the reviewing entity with an accurate understanding of the purpose of the special district and how the special district is fulfilling that purpose.

(h) Any reasons for the district’s noncompliance resulting in the public hearing.

(i) Whether the district is currently in compliance.

(j) Plans to correct any recurring issues of noncompliance.

(k) Efforts to promote transparency, including a statement indicating whether the district’s website complies with s. 189.069.

Section 14. Subsection (2) of section 189.067, Florida Statutes, is amended to read:

189.067 Failure of district to disclose financial reports.—

(2) Failure of a special district to comply with the actuarial and financial reporting requirements under s. 112.63, s. 218.32, or s. 218.39 after the procedures of subsection (1) are exhausted shall be deemed final action of the special district. The actuarial and financial reporting requirements are declared to be essential requirements of law. Remedies for noncompliance with ss. 218.32 and 218.39 shall be as provided in 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 (4).

Section 15. Paragraphs (a), (b), and (c) of subsection (2) of section 189.068, Florida Statutes, are amended to read:

189.068 Special districts; authority for oversight; general oversight review process.—

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

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

(b) ~~Each~~ All special ~~district~~ districts created by local ordinance or resolution may be reviewed by the local general-purpose government that enacted the ordinance or resolution using the ~~public hearing~~ process provided in s. ~~189.0652~~ 189.035.

(c) ~~Each~~ All dependent special ~~district not created by special act~~ districts may be reviewed by the local general-purpose government upon to which it is ~~they are~~ dependent.

Section 16. Section 189.069, Florida Statutes, is amended to read:

189.069 Special districts; required reporting of information; web-based public access.—

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official ~~Internet~~ website containing the information required by this section ~~in accordance with s. 189.016~~. Each special district ~~districts~~ shall submit its ~~their~~ official ~~Internet~~ website address ~~addresses~~ to the department.

(a) Each independent special ~~district~~ districts shall maintain a separate ~~Internet~~ website.

(b) Each dependent special ~~district~~ districts shall be prominently ~~preeminently~~ displayed on the home page of the ~~Internet~~ website of the local general-purpose government upon which it is dependent ~~that created the special district~~ with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special ~~district~~ districts may maintain a separate ~~Internet~~ website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, ~~the~~ term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the

special district was established. Community development districts may reference chapter 190 as the uniform charter, but must include information relating to any grant of special powers.

6. The mailing address, e-mail address, telephone number, and ~~Internet~~ website uniform resource locator of the special district.

7. A description of the boundaries or service area of, and the services provided by, the special district.

8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of ~~the each~~ special district and any, in addition to amendments thereto in accordance with s. 189.016.

12. The final, complete audit report for the most recent completed fiscal year, and audit reports required by law or authorized by the governing body of the special district.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

(b) The department's ~~Internet~~ website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection (1).

Section 17. Subsections (2) and (3) of section 189.071, Florida Statutes, are amended to read:

189.071 Merger or dissolution of a dependent special district.—

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

(3) A dependent special district that meets any criteria for being declared inactive, ~~or that has already been declared inactive,~~ pursuant to s. 189.062 may be dissolved or merged by special act without a referendum.

Section 18. Subsection (3) of section 189.072, Florida Statutes, is amended to read:

189.072 Dissolution of an independent special district.—

(3) INACTIVE INDEPENDENT SPECIAL DISTRICTS.—An independent special district that meets any criteria for being declared inactive, ~~or that has already been declared inactive,~~ pursuant to s. 189.062 may be dissolved by special act without a referendum. If an inactive independent special district was created by a county or municipality through a referendum, the county or municipality that created the district may dissolve the district after publishing notice as described in s. 189.062.

Section 19. For the purpose of incorporating the amendment made by this act to section 189.016, Florida Statutes, in references thereto, paragraph (e) of subsection (2) and paragraph (g) of subsection (3) of section 189.074, Florida Statutes, are reenacted to read:

189.074 Voluntary merger of independent special districts.—Two or more contiguous independent special districts created by special act which have similar functions and elected governing bodies may elect to merge into a single independent district through the act of merging the component independent special districts.

(2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies of two or more contiguous independent special districts may, by joint resolution, endorse a proposed joint merger plan to commence proceedings to merge the districts pursuant to this section.

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

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:

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

- b. A statement as to where a copy of the resolution and joint merger plan may be examined;
- c. The names of the component independent special districts to be merged and a description of their territory;
- d. The times and places at which the referendum will be held; and
- e. Such other matters as may be necessary to call, provide for, and give notice of the referendum and to provide for the conduct thereof and the canvass of the returns.

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

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

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

.....YES  
 .....NO”

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

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

.....YES  
 .....NO”

5. In any referendum held pursuant to this section, the ballots shall be counted, returns made and canvassed, and results certified in the same

manner as other elections or referenda for the component independent special districts.

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

7. If the merger is approved by a majority of the votes cast in each component independent special district, the merged independent district is created. Upon approval, the merged independent district shall notify the Special District Accountability Program pursuant to s. 189.016(2) and the local general-purpose governments in which any part of the component independent 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.

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

(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.

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

- a. A brief summary of the resolution and elector-initiated merger plan;
- b. A statement as to where a copy of the resolution and petition for merger may be examined;
- c. The names of the component independent special districts to be merged and a description of their territory;
- d. The times and places at which the referendum will be held; and

e. Such other matters as may be necessary to call, provide for, and give notice of the referendum and to provide for the conduct thereof and the canvass of the returns.

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

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

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

.....YES

.....NO”

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

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

.....YES

.....NO”

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

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

7. If the merger is approved by a majority of the votes cast in each component independent special district, the merged district shall notify the Special District Accountability Program pursuant to s. 189.016(2) and the local general-purpose governments in which any part of the component independent 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.

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

Approved by the Governor March 8, 2016.

Filed in Office Secretary of State March 8, 2016.