THE LOCAL GOVERNMENT FORMATION MANUAL



State Affairs Committee

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CHAPTER 1
COUNTY GOVERNMENT

I. SUMMARY

This chapter discusses the history of county formation in Florida, including constitutional and statutory authority for county establishment, modification of county boundaries, and the differences between charter and non-charter counties.

II. HISTORY OF COUNTY FORMATION

Florida's first counties, Escambia and St. Johns, were established July 21, 1821, by the adoption of an ordinance by then-provisional Governor Andrew Jackson, who obtained possession of Florida from Spain four days earlier.[1] This ordinance established in Florida the American form of government known as the "county," established a county judicial system, and provided for the appointment of county judges, clerks, and sheriffs. Government in the two counties was administered through the court system by five justices of the peace.[2]

Congress replaced Governor Jackson's provisional government in 1822 with a territorial council consisting of a Governor and 13 presidential appointees.[3] During that year, the territorial council provided for three more counties: Escambia County (encompassing the territory west of the Choctawhatchee River), Jackson County (encompassing the territory east of Choctawhatchee River and west of the Suwannee River), and Duval County (by dividing St. Johns County).[4]

Florida entered the Union in 1845 organized under a constitution, the development of which was begun by the territorial council in 1838. The 1838 Florida Constitution did not provide for counties; however, upon attaining statehood the General Assembly, consisting of the House of Representatives and the Senate, established boards of county commissioners.[5]

The Florida Constitution of 1861 gave counties constitutional status for the first time.[6] However, not until passage of the 1885 Florida Constitution were provisions for cities

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[1] Frank P. Sherwood, *County Governments in Florida*, 4 (iUniverse, Inc. 2008); *see Acts of the Legislative Council of the Territory of Florida Passed at Their First Session 1822,* page XX, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1822.pdf (last visited Nov. 14, 2024); *see also* Michael Gannon*, Florida: A Short History*, 28 (Rev. ed. 2003).
[2] *Id*.; *see* Charlton W. Tebeau & William Marina, *A History of Florida*, 106 (3rd ed. 1999).
[3] UNITED STATES STATUTES AT LARGE, 17 Cong. Ch. 13, March 30, 1822, 3. Stat. 654 (providing for the establishment of a territorial government in Florida).
[4] Allen Morris, Joan Perry Morris, and The Florida House of Representatives, Office of the Clerk, *The Florida Handbook*, 311 (34th ed. 2014) [hereinafter *The Florida Handbook*].
[5] Ch. 11, Laws of Fla. (1845).
[6] Art. IV, s. 27 and art. V, ss. 6, 8 and 9, Fla. Const. (1861), pertaining to courts and officials established in counties; art. V, s. 18, authorizing the General Assembly to establish a Board of Commissioners in each county responsible for county business; art. VIII, s. 4, providing for counties and incorporated towns to be authorized to impose taxes for local purposes; art. IX, ss. 3 and 4, pertaining to the organization of senatorial districts and apportionment necessary for representation,

and counties included in a separate article.[7] Counties were recognized as legal subdivisions of the state and the Legislature was granted the power to create new counties and alter county boundaries. By 1925, county boundaries were fixed and have, with a few minor changes, remained unchanged.[8] The last county to be formed was Gilchrist County, which was created by special act of the Legislature in 1925 under the provisions of the amended 1885 Florida Constitution.[9]

In the history of Florida, only one county has been abolished: Fayette County was created in 1832, and dissolved in 1834. The area was reincorporated into Jackson County. Several counties have changed their names, but continue to exist in some form. New River County is now Baker and Bradford Counties; Benton County returned to its original designation as Hernando County; Mosquito County is now Orange County; and Dade County is now Miami-Dade County.[10] Unsuccessful efforts were made to establish four additional counties (Bloxham, 1917; Call, 1928; Kennedy, 1965; and Hialeah, 1999 & 2000).[11] Florida currently has 67 counties. Appendix B contains a list of counties and their dates of establishment.

A 1956 amendment to the 1885 Florida Constitution authorized Dade County "to adopt, revise and amend from time to time a home rule charter government for Dade County." The voters of Dade County approved that charter on May 21, 1957.[12] This was the first evidence that Florida was moving toward recognition of home rule authority for counties. Until this time, local governments had no power to enact local laws (ordinances). The Legislature controlled local laws through the passage of numerous special legislative acts (local bills) directed at specific locales.[13]

The 1968 Florida Constitution revised the Legislature's constitutional authority to establish counties simply by providing for counties to be "created, abolished or changed by law, with provision for payment or apportionment of the public debt."[14] The 1968 Constitution also authorized the passage of local ordinances consistent with the idea of home rule.

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available at http://library.law.fsu.edu/Digital-Collections/CRC/CRC-1998/conhist/1861con.html (last visited Nov, 14, 2024). The 1861 Florida Constitution, adopted on January 10, 1861, by the convention called to determine whether Florida should attempt to withdraw from the United States, incorporated the Ordinance of Secession.

[7] Art. VIII, Fla. Const. (1885), available at http://library.law.fsu.edu/Digital-Collections/CRC/CRC-1998/conhist/1885con.html (last visited Nov. 14, 2024).

[8] *See* ch. 2007-222, Laws of Fla. (extending the boundaries of Broward County to annex a portion of Palm Beach County only accessible from Broward County roadways); ch. 2012-45, Laws of Fla. (extending the boundaries of Martin County to annex a portion of St. Lucie only accessible from Martin County roadways); ch. 2020-18, Laws of Fla. (changing the Indian River and St. Lucie County boundary line on North Hutchinson Island).

[9] Ch. 11371, Laws of Fla. (1925).

[10] *The Florida Handbook*, *supra* at 611.

[11] Edward A. Fernald, et al., *Atlas of Florida*, 99 (1992); HB 857 and SB 88 (1999) and HB 451 and SB 1272 (2000).

[12] *See generally* Miami-Dade County Home Rule Charter, available at https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances?nodeId=PTICOAMCH_MIDECOHORUCH (last visited Nov. 14, 2024).

[13] *See City of Boca Raton, Florida v. State*, 595 So. 2d 25, 27 (Fla. 1992).

[14] Art. VIII, s. 1, Fla. Const.

III. FORMATION OF NEW COUNTIES

The Florida Constitution requires the Legislature to divide the state into counties.[15] Chapter 7, F.S., divides the entire State of Florida into 67 counties, establishing their boundaries by providing the exact legal description of each county.

The Legislature may create, abolish, or change counties by law.[16] Because the boundaries for all Florida counties are established by general law, changing any existing county boundary also must be by general law.[17] Although specific statutes provide express guidance for those seeking to create a new municipality,[18] no similar statutory guidance exists pertaining to the creation of a county.

IV. CHANGES IN COUNTY BOUNDARIES

Adjusting the legal descriptions of one or more counties requires an amendment to general law. The Legislature has passed several acts changing existing county boundaries by amending the appropriate section of ch. 7, F.S. Since 1925, 36 formal boundary adjustments have been enacted by the Legislature.[19] These boundary adjustments are listed in Appendix D.

A bill seeking to change county boundaries should include an accurate legal description of the affected real property. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

V. CONSTITUTIONAL POWERS AND DUTIES OF COUNTIES

Pursuant to general or special law, a county government may be established by charter, which must be adopted, amended or repealed only upon a vote of the electors of the county in a special election called for that purpose.[20] Each county must designate a county seat where the principal offices of the county are located and permanent records of all county officers are maintained.[21]

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[15] Art. VIII, s. 1(a), Fla. Const.
[16] *Id*. The law making such change must provide for payment or apportionment of the public debt.
[17] *See* ch. 2012-45, Laws of Fla. (transferring part of St. Lucie County to Martin County); ch. 2007-222, Laws of Fla. (transferring part of Palm Beach County to Broward County).
[18] Ch. 165, F.S.
[19] *Atlas of Florida*, supra at 99; *see* Appendix D, infra; *see generally,* John H. Long, et al., "Florida*:* Consolidated Chronology of State and County Boundaries", available at https://digital.newberry.org/ahcb/documents/FL_Consolidated_Chronology.htm#Consolidated_Chronology (last visited Nov. 14, 2024).
[20] Art. VIII, s. 1(c), Fla. Const.
[21] Art. VIII, s. 1(k), Fla. Const.

The Florida Constitution recognizes two types of county government in Florida: those operating under a county charter and those without a charter.

- Non-Charter Government: Counties not operating under county charters shall have such power of self-government as is provided by general or special law. The board of county commissioners of a county not operating under a charter may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law, but an ordinance in conflict with a municipal ordinance shall not be effective within the municipality to the extent of such conflict.[22]
- Charter Government: Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors. The governing body of a county operating under a charter may enact county ordinances not inconsistent with general law. The charter shall provide which shall prevail in the event of conflict between county and municipal ordinances.[23]

Article VIII, section 6(e), Florida Constitution incorporates by reference sections of the 1885 Constitution, providing unique authorization[24] for specific home rule charters including those of Duval[25] and Miami-Dade Counties.[26] Currently, 20 Florida counties have adopted charters.[27]

The most significant distinction between charter and non-charter county power is the constitutional provision for direct power of self-government to a county upon charter approval, whereas a non-charter county has "such power of self-government as is

[22] Art. VIII, s. 1(f), Fla. Const.
[23] Art. VIII, s. 1(g), Fla. Const.
[24] Article VIII, s. 6(e), Fla. Const., states that specific provisions for Duval, Miami-Dade, Monroe, and Hillsborough Counties "shall remain in full force and effect as to each county affected, as if this article had not been adopted, until that county shall expressly adopt a charter or home rule plan pursuant to this article."
[25] The consolidated government of the City of Jacksonville was created by ch. 67-1320, Laws of Fla., adopted pursuant to Art. VIII, s. 9, Fla. Const. (1885).
[26] In 1956, an amendment to the 1885 Florida Constitution provided Dade County with the authority to adopt, revise, and amend from time to time a home rule charter government for the county. The voters of Dade County approved that charter on May 21, 1957. Dade County, now known as Miami-Dade County, has unique home rule status. Article VIII, s. 11(5) of the 1885 State Constitution, now incorporated by reference in art. VIII, s. 6(e), Fla. Const. (1968), further provided the Metropolitan Dade County Home Rule Charter, and any subsequent ordinances enacted pursuant to the charter, may conflict with, modify, or nullify any existing local, special, or general law applicable only to Dade County. Accordingly, Miami-Dade County ordinances enacted pursuant to the Charter may implicitly, as well as expressly, amend or repeal a special act that conflicts with a Miami-Dade County ordinance. Effectively, the Miami-Dade Charter can only be altered through constitutional amendment, general law, or county actions approved by referendum. *Chase v. Cowart*, 102 So. 2d 147, 149-50 (Fla. 1958).
[27] Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval (consolidated government with the City of Jacksonville, ch. 67-1320, Laws of Fla.), Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia, and Wakulla Counties. *See* Appendix C of this manual.

provided by general or special law." Charter counties possess greater home rule authority than non-charter counties, as follows:

- A special act of the Legislature may not diminish the home rule powers of a charter county unless the act is approved by electors in the county.[28]
- A county's charter may authorize the county to regulate an activity on a countywide basis and provide that the county regulation prevails over any conflicting municipal ordinance.[29]
- A charter county may levy any tax within its jurisdiction that is authorized by general law for a municipality unless the general law prohibits levy by a county.[30]

Unlike charter counties, non-charter counties do not have the flexibility to establish their form of government. Non-charter counties are granted home rule powers in general law.[31] These counties must organize their governing body either in the traditional commission form or the commission-administrator form of county government, which may be enacted by county ordinance.[32]

In a non-charter county, the governing body is composed of a five or seven-member board of county commissioners serving staggered terms of four years. After each decennial census, the board of county commissioners must divide the county into districts of contiguous territory as nearly equal in population as practicable. One commissioner residing in each district must be elected as provided by law.[33] On the other hand, a county operating under a county charter may vary the number of members serving on the county's governing body and provide selection procedures for county commissioners.

The following constitutional officers must be elected for terms of four years: sheriff, tax collector, property appraiser, supervisor of elections, and clerk of the circuit court.[34] The clerk of the circuit court also serves as the ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.

Charter counties are authorized to establish salaries for their county officials independent of state mandate, whereas salaries of non-charter county officials are set by ch. 145, F.S.[35]

Section 125.01, F.S., outlines the powers and duties of chartered and non-chartered counties. This section empowers a county commission to carry on county government to the extent not inconsistent with general or special law. The authority includes, but is not restricted to, power to do the following:

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[28] Art. VIII, s. 1(g), Fla. Const.
[29] *Id*.
[30] *McLeod v. Orange County,* 645 So. 2d 411, 413 (Fla. 1994); *State ex rel. Volusia County v. Dickerson,* 269 So. 2d 9, 11 (Fla. 1972).
[31] Primarily described in ch. 125, part 1, F.S.
[32] *See* ss. 125.01(1) and 125.72, F.S.
[33] Art. VIII, s. 1(e), Fla. Const.
[34] Art. VIII, s. 1(d), Fla. Const.
[35] S. 145.012, F.S.

- Adopt rules of procedure, select officers, and set the time and place of official meetings.
- Provide for the prosecution and defense of legal causes on behalf of the county or state, retain counsel, and set their compensation.
- Provide and maintain county buildings.
- Provide fire protection, including enforcement of the Florida Fire Prevention Code.
- Provide hospitals, ambulance service, and health and welfare programs.
- Provide parks, preserves, playgrounds, recreational areas, libraries, museums, historical commissions, other recreation and cultural facilities, and programs.
- Prepare and enforce comprehensive plans for the development of the county.
- Establish, coordinate, and enforce zoning and such business regulations as are necessary for the protection of the public.
- Adopt, by reference or in full, and enforce housing and related technical codes and regulations.
- Establish and administer programs of housing, slum clearance, community redevelopment, conservation, flood and beach erosion control, air pollution control, and navigation and drainage, and cooperate with governmental agencies and private enterprises in developing and operating such programs.
- Provide and regulate waste and sewage collection and disposal, water and alternative water supplies, and conservation programs.
- Provide and operate air, water, rail, and bus terminals; port facilities; and public transportation systems.
- Provide and regulate arterial, toll and other roads, bridges, tunnels, and related facilities; eliminate grade crossings; regulate the placement of signs, lights, and other structures within the right-of-way limits of the county road system; provide and regulate parking facilities; and develop and enforce plans for the control of traffic and parking.
- License and regulate taxis, jitneys, limousines for hire, rental cars, and other passenger vehicles for hire operating in the unincorporated areas of the county.
- Establish and enforce regulations for the sale of alcoholic beverages in the unincorporated areas of the county pursuant to general law.
- Enter into agreements with other governmental agencies within or outside the boundaries of the county for joint performance, or performance by one unit on behalf of the other, of any of either agency's authorized functions.
- Establish, and subsequently merge or abolish, municipal service taxing or benefit units for any part or all of the unincorporated area of the county. Services provided by these units may include: fire protection, law enforcement, beach erosion control, recreation service and facilities, water, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services, and other essential facilities and municipal services.
- Levy and collect taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit, and special

assessments; borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness.[36]

- Make investigations of county affairs; inquire into accounts, records, and transactions of any county department, office, or officer; and, for these purposes, require reports from any county officer or employee and the production of official records.
- Adopt ordinances and resolutions necessary to exercise its powers and prescribe fines and penalties for the violation of ordinances in accordance with law.
- Create civil service systems and boards.
- Require every county official to submit annually, at such time as it may specify, a copy of the operating budget for the succeeding fiscal year.
- Employ an independent accounting firm to audit any funds, accounts, and financial records of the county, its agencies, and governmental subdivisions.
- Place questions or propositions on the ballot at any primary, general, or otherwise called special election, with respect to matters of substantial concern, when agreed to by a majority vote of the governing body.[37]
- Approve or disapprove the issuance of industrial development bonds authorized by law for entities within its geographic jurisdiction.
- Use ad valorem tax revenues for purchase of any or all interests in land for the protection of natural floodplains, marshes, estuaries, wilderness, or wildlife management areas; restoration of altered ecosystems; or for preservation of significant archaeological or historic sites.
- Enforce the Florida Building Code and adopt and enforce local technical amendments.
- Prohibit businesses, other than a county tourism promotion agency, from using certain tourism-related names.
- Perform any other acts that are in the common interest of the people of the county and are not inconsistent with law, and exercise all powers and privileges not specifically provided by law.

The governing body of a county also has the power to establish, and subsequently merge or abolish, dependent special districts including both incorporated and unincorporated areas. Inclusion of an incorporated area is subject to the approval of the governing body of the affected municipality.[38] The district may provide municipal services and facilities from service charges, special assessments, or taxes collected within its area. Ad valorem taxes levied by dependent special districts are included within the county's maximum allowed millage.[39]

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[36] This power must be exercised according to general law. A referendum is not required for the levy by a county of ad valorem taxes for county purposes or for the providing of municipal services within any municipal service taxing unit.

[37] However, no special election may be called for the purpose of conducting a straw ballot.

[38] S. 189.02(2), F.S.

[39] S. 200.001(5) and (8)(d), F.S. *See also* ss. 200.071, 200.091, and 200.101, F.S.

VI. *STATUTES RELATING TO ADOPTION OF COUNTY CHARTERS*

A county without a charter form of government may initiate and locally adopt a county home rule charter pursuant to ss. 125.60 - 125.64, F.S. In addition to satisfying multiple statutory requirements, the charter must be adopted by a majority vote of the qualified electors of the county. The charter must include the following:

- The creation of a charter commission (ss. 125.61, 125.62, F.S.).
  - Following the adoption of a resolution by the board of county commissioners, or upon the submission of a petition to the county commission signed by at least 15 percent of the qualified electors of the county requesting that a charter commission be established, a charter commission must be appointed within 30 days of the adoption of the resolution or filing of the petition.
  - The charter commission must be composed of an odd number of not less than 11 or more than 15 members.
  - The members of the commission must be appointed by the board of county commissioners of the county or, if so directed in the initiative petition, by the legislative delegation.
  - No member of the Legislature or board of county commissioners may be a member of the charter commission. Vacancies must be filled within 30 days in the same manner as the original appointments.
  - Members of the commission receive no compensation but are reimbursed for necessary expenses pursuant to law.
  - Expenses of the charter commission are verified by a majority vote of the commission and are forwarded to the board of county commissioners for payment from the general fund of the county.
  - The charter commission may employ a staff, consult and retain experts and purchase, lease, or otherwise provide for such supplies, materials, equipment, and facilities, as it deems necessary and desirable.
  - The board of county commissioners may accept funds, grants, gifts, and services for the charter commission from the state, the federal government, or other public or private sources.
- The duties of the charter commission (ss. 125.62, 125.63, F. S.).
  - The charter commission must meet within 30 days after appointment for organizational purposes, and elect a chair and vice chair from its membership.
  - All meetings of the charter commission must be open to the public.
  - The charter commission must conduct a comprehensive study of county government operations and the ways county government might be improved or reorganized.
  - Within 18 months of its initial meeting, unless such time is extended by resolution of the board of county commissioners, the charter commission must present a proposed charter to the board of county commissioners.
  - The charter commission must conduct three public hearings at intervals of not less than 10 nor more than 20 days regarding the proposed charter. At the final hearing, the charter commission incorporates any amendments it deems desirable, votes upon a proposed charter, and forwards the charter

to the board of county commissioners for the holding of a referendum election.

- The submission of the charter to the voters (s. 125.64, F.S.).
  - Once the charter commission submits a charter, the board of county commissioners must call a special election for the purpose of determining whether the qualified electors approve the proposed charter. The referendum election must be held at least 45 days, but not more than 90 days, after the county commission receives the proposed charter. Notice of the election on the proposed charter must be published in compliance with chs. 11 and 50, F.S., not less than 30 nor more than 45 days before the election.
  - If a majority of those voting on the question favor the adoption of the new charter, it becomes effective January 1 of the succeeding year or at such other time as provided by the charter. Once adopted by the electors, the charter may be amended only by vote of the county electors.
  - If a majority of those voting on the question disapprove the proposed charter, a new referendum may not be held for two years following the date of the referendum.

Upon acceptance or rejection of the proposed charter by the qualified electors, the charter commission is dissolved and all property of the charter commission becomes the property of the county. Appendix C lists charter counties (or in the case of the City of Jacksonville/Duval County, a consolidated city) and the year in which their charters became effective.

VII. SUGGESTED READING

Charter Counties

Lucy Graetz, Charter County Government in Florida: Past Litigation and Future Proposals, 33 U. Fla. L. Rev. 505 (1981).

National Civic League, Guide for Charter Commissions, available at https://www.nationalcivicleague.org/resources/guide-charter-commissions-2011/ (last visited Nov. 14, 2024).

James H. Syara, The Model City and County Charters: Innovation and Tradition in the Reform Movement, 50 Public Administration Review, No. 6, 688-692 (Nov-Dec 1990).

Leon County Home Rule Charter, available at https://library.municode.com/fl/leon_county/codes/code_of_ordinances?nodeId=PTILECOFLCH_S1HORUCH (last visited Nov. 14, 2024).

Miami-Dade County Home Rule Charter, available at https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances?nodeId=PTICOAMCH (last visited Nov. 14, 2024).

Seminole County Home Rule Charter, available at https://www.municode.com/library/fl/seminole_county/codes/code_of_ordinances?nodeId=SECOHORUCH (last visited Nov. 14, 2024).

See generally ss. 125.60 – 125.64, 125.80 – 125.88, F.S.

County Demographics and Statistics

Edward A. Fernald, et al., *Atlas of Florida* (University Press of Florida, 1992).

Bureau of Economic and Business Research, University of Florida, Florida Estimates of Population, (multiple years available), at https://www.bebr.ufl.edu/population/population-data-archive/ (last visited Nov. 14, 2024).

General Governance Issues Relating to Counties

Donald C. Menzel, et al., Setting a Research Agenda for the Study of the American County, 52 Public Administration Review, No. 2, 173-182 (March-April 1992).

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CHAPTER 2
MUNICIPAL GOVERNMENT

I. SUMMARY

This chapter provides historical information on the origins of municipal government, describes the legal requirements for the creation, dissolution, and merger of municipalities in Florida, and discusses recent municipal formation activity.

A municipality is a local government entity created to perform functions and provide services for the particular benefit of the population within the municipality, in addition to those provided by the county. The term "municipality" may be used interchangeably with the terms "town," "city," and "village."

Typically, incorporation efforts are undertaken by a group of residents working through their elected state representatives. Such groups often seek greater levels of urban services and infrastructure expansion than can reasonably be provided through county government. Municipalities have an advantage in providing urban services by virtue of their traditionally compact and contiguous nature. However, municipal residents must pay ad valorem taxes levied separately by municipal and county governments, generally resulting in increased taxes for property owners within a newly created city. The decision to incorporate requires careful consideration by communities to ensure the desired result.

II. HISTORY

The origins of American municipal government are rooted in English history. As England emerged from the non-urbanized medieval period, citizens sought authority from the King to exercise some control over local affairs. In response, the King granted "charters," which were a form of business contract, empowering local citizens to initiate local improvements and to regulate certain aspects of community life. Eventually, these chartered groups came to be recognized as "municipal corporations," similar to private, commercial corporations, which also were authorized by the King. This pattern for the formation of English municipal governments was extended to the American colonies.[40]

In Florida, counties historically were created as subdivisions of the state to carry out central (i.e., state) government purposes at the local level. Municipalities were created by the Legislature to perform additional functions and provide additional services for the particular benefit of the population within the municipality. Originally, counties provided state services (i.e., courts, tax collection, sheriff functions, health and welfare services) uniformly throughout the county, while municipalities provided services,

[40] Ernest S. Griffith & Charles R. Adrian, *A History of American City Government: The Formation of Traditions, 1775-1870*, 23-24 (published for the National Municipal League by University Press of America, 1983; reprint of Praeger Publishers, Inc., 1976).

such as utilities and transportation, only within the boundaries described in the municipal charter.[41]

St. Augustine and Pensacola were established during the Spanish era of Florida history and were recognized as governmental entities when possession of Florida was transferred from Spain to the United States in 1821.[42] A territorial council replaced Governor Jackson's provisional government in 1822.[43] This council granted municipal charters for several cities, including Tallahassee,[44] Apalachicola,[45] and Key West.[46]

Prior to 1968, municipalities in Florida were created by special acts and had only such power as expressly authorized by the Legislature.[47] Courts resolved any reasonable doubt regarding a municipality's right to exercise power against the municipality. This limitation of municipal authority was widely known as "Dillon's Rule" and prevailed generally throughout the United States.[48] Because Florida municipalities were not authorized to enact local laws (ordinances), all ordinances were made through the passage of special legislative acts directed at specific locales.

The 1968 revision of the Florida Constitution began the process of granting what is referred to as "municipal home rule," providing municipalities with "governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services…"[49] In a subsequent decision upholding a challenge to a local rent control ordinance, the Florida Supreme Court ruled the new constitutional home rule provision did not authorize municipalities to legislate on matters, such as landlord-tenant law, outside a purely municipal purpose.[50] Responding to this decision, in 1973 the Legislature adopted the Municipal

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[41] *See Treasure Coast Marina, LLC v. City of Fort Pierce*, 219 So. 3d 793, 797-98, and 803 (Fla. 2017); *City of Miami v. Rosen,* 10 So. 2d 307, 309, 151 Fla. 677, 682 (Fla. 1942); *City of Tampa v. Prince,* 58 So. 542, 543, 63 Fla. 387, 388 (Fla. 1912).

[42] *Treaty of Amity, Settlement and Limits*, art. 15, (1819), reprinted in *Acts of the Legislative Council of the Territory of Florida (1822)*, p. VII-VIII, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1822.pdf (last visited Nov. 14, 2024). *See also* "Ordinance Establishing the Government for the existing Town of Pensacola" (July 18, 1821), *id.* at p. XII; "An Act to incorporate the City of St. Augustine, and improve the public roads in the neighborhood thereof," *Id.* at 86.

[43] Congress established the first territorial government for Florida in 1822. UNITED STATES STATUTES AT LARGE, 17 Cong. Ch. 13, March 30, 1822, 3. Stat. 654.

[44] "An Act to incorporate the City of Tallahassee," *Acts of the Legislative Council of the Territory of Florida (1825)*, 68, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1825.pdf (last visited Nov. 14, 2024).

[45] "An Act to incorporate the Town of West Point," *Acts of the Legislative Council of the Territory of Florida (1829)*, 49, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1829.pdf (last visited Nov. 14, 2024); renamed Town of Appalachicola *(sic)* in 1831. *See* "An Act to alter and amend an Act to incorporate the Town of West Point-and for other purposes," *Acts of the Legislative Council of the Territory of Florida (1831),* 7, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1831.pdf (last visited Nov. 14, 2024).

[46] "An Act to incorporate the island of Key West," *Acts of the Legislative Council of the Territory of Florida (1827-1828)*, 61, available at http://edocs.dlis.state.fl.us/fldocs/leg/actterritory/1827_1828.pdf (last visited Nov. 14, 2024).

[47] Art. VIII, s. 8, Fla. Const. (1885).

[48] *City of Boca Raton v. State*, 595 So. 2d 25, 27 (Fla. 1992).

[49] Art. VIII, s. 2(b), Fla. Const. (1968).

[50] *City of Miami Beach v. Fleetwood Hotel, Inc.,* 261 So. 2d 801, 804 (Fla. 1972).

Home Rule Power Act[51] "to secure for municipalities the broad exercise of home rule powers granted by the constitution."[52] Chapter 166, F.S., grants municipalities all governmental, corporate, and proprietary powers necessary to function independently and provide municipal services.

Today, the Legislature must create a municipality by passing a special act enacting a municipality's charter (with the exception of municipalities in Miami-Dade County), but subsequent special acts are not required to grant specific powers to conduct municipal government. Currently, there are approximately 411 municipalities in Florida. Appendix E lists these municipalities and their dates of incorporation.

III. CONSTITUTIONAL/STATUTORY PROVISIONS

1. CONSTITUTIONAL PROVISIONS

With the exception of Miami-Dade County, the Legislature is authorized to establish or abolish municipalities or amend their charters by general or special law.[53] In Miami-Dade County, the Board of County Commissioners has exclusive authority to provide a method for establishing new municipalities and prescribing their jurisdiction and powers.[54]

Municipalities have all governmental, corporate, and proprietary powers necessary to conduct municipal government, perform municipal functions, and render municipal services. Municipalities may exercise any power for municipal purposes except as otherwise provided by law.[55] The power to tax may be granted only by general law.[56] Each municipal legislative body must be elected by qualified voters.[57] When any municipality is abolished, provision must be made to protect its creditors.[58]

2. STATUTORY PROVISIONS

a. Municipal Home Rule Powers Act, Chapter 166, F. S.

The Municipal Home Rule Powers Act acknowledges the constitutional grant to municipalities of governmental, corporate, and proprietary power necessary to conduct municipal government, functions, and services. The Florida Constitution authorizes municipalities to exercise any power for municipal purposes except as otherwise provided by law.[59] The purpose of ch. 166, F.S., is to provide municipalities with broad home rule powers, while respecting expressed limits on municipal powers established by the Florida Constitution, applicable laws, and county charters.[60]

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[51] Ch. 166, F.S. *See* ch. 73-129, Laws of Fla.
[52] S. 166.021(4), F.S.
[53] Art. VIII, s. 2, Fla. Const.
[54] Art. VIII, s. 6(e), Fla. Const. (1968), incorporating art. VIII, s. 11(e), Fla. Const. (1885).
[55] Art. VIII, s. 2(b), Fla. Const.
[56] Art. VII, s. 1(a) and 9(a), Fla. Const.
[57] Art. VIII, s. 2(b), Fla. Const.
[58] Art. VIII, s. 2(a), Fla. Const.
[59] Art. VIII, s. 2(b), Fla. Const.
[60] S. 166.021(4), F.S.

However, nothing in the statutes may be construed to permit any change in a special law or municipal charter without approval by referendum if the change affects the following:

- The exercise of extraterritorial powers;
- An area that includes lands within and without a municipality;
- The creation or existence of a municipality;
- The terms of elected officers and their manner of election, except for the selection of election dates and qualifying periods for candidates and for changes in terms necessitated by change in election dates;
- The distribution of powers among elected officers;
- Matters prescribed by the municipal charter relating to appointive boards;
- Any change in form of government; or
- Any rights of municipal employees.[61]

The broad grant of municipal home rule power includes the power to contract, but there are certain contracts that municipalities may not enter. For instance, a party cannot contract with a municipality where the result would be the complete removal of the police powers of the municipality.[62] Municipal contracts promising not to impose taxes, or granting tax exemptions, likewise are void in the absence of specific legislative authority.[63] Municipalities also may not contract away their power to annex land. If an agreement limits or restricts the elected representatives of a governing body and their duly elected successors in the exercise of their governmental powers, the agreement is inoperative.[64]

b. Formation of Municipalities Act, Chapter 165, F.S.

Florida law governing the formation and dissolution of municipal governments is found in ch. 165, F.S., the "Formation of Municipalities Act" (enacted in 1974). The chapter provides general standards, direction, and procedures for the incorporation, merger, and dissolution of municipalities, to achieve the following goals:

- Allowing orderly patterns of growth and land use.
- Assuring adequate quality and quantity of local public services.
- Ensuring financial integrity of municipalities.
- Eliminating or reducing avoidable and undesirable differences in fiscal capacity among neighboring local governmental jurisdictions.
- Promoting equity in the financing of municipal services.

A municipality may be created where one did not previously exist only by special act of the Legislature adopting a charter for incorporation after determining the statutory

[61] S. 166.021(4), F.S.
[62] *Hartnett v, Austin*, 93 So. 2d 86, 89 (Fla. 1956).
[63] *Lykes Brothers, Inc. v. City of Plant City*, 354 So. 2d 878, 880 (Fla. 1978).
[64] *City of Safety Harbor v. City of Clearwater*, 330 So. 2d 840, 842 (Fla. 2nd DCA 1976).

standards for incorporation have been met.[65] Miami-Dade County has the exclusive power to create cities in that county under its constitutional home rule powers.[66]

A special act operates on specific persons, things, or within classifications that would be impermissible or illegal for a general law.[67] A proposed special act creating a municipality is filed by a member of the Legislature in the form of a local bill. For municipal incorporation purposes, the special act must include the proposed municipal charter prescribing the form of government and clearly defining the legislative and executive functions of city government. The special act may not prohibit or limit tax levies otherwise authorized by law.[68]

For each special act, the Florida Constitution requires either a notice of intent to file the proposed special act be published in the manner provided by general law[69] or the act be conditioned to become effective only upon approval by qualified electors.[70] The Legislature has required special acts creating municipal incorporations to be submitted to a referendum of the qualified electors in the proposed municipal area.[71] A bill proposing creation of a municipality is reviewed based on standards for municipal incorporation established in s. 165.061, F.S., and a feasibility study must be completed and submitted to the Legislature.[72]

A feasibility study must include the location of the territory to be included within the new municipality and include a map identifying this territory.[73] This should include an accurate legal description of the real property being subjected to municipal formation. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

In addition, as a local bill, a proposed municipal incorporation must comply with the House of Representatives' local bill policy.[74]

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[65] S. 165.041(1), F.S.
[66] *See* s. 165.022, F.S. *See also* Art. VIII, s. 11, Fla. Const. (1885), retained by reference in art. VIII, s. 6(e), Fla. Const. (1968).
[67] *See License Acquisitions, LLC v. Debary Real Estate Holdings, LLC,* 155 So. 3d 1137, 1142-43 (Fla. 2015).
[68] S. 165.061(1)(e), F.S.
[69] *See* s. 11.02, F.S. (specifying that the publication of notice must be published one time, at least 30 days prior to introduction of the local bill).
[70] Art. III, s. 10, Fla. Const.
[71] *See* chs. 2000-475 (Town of Southwest Ranches), 2004-454 (City of West Park), 2006-328 (Town of Loxahatchee Groves), 2006-348 (Town of Grant-Valkaria), 2014-249 (Village of Estero), 2015-182 (City of Panacea), 2017-195 (Village of Indiantown), and 2018-166 (Town of Hobe Sound), Laws of Fla.
[72] S. 165.041(1)(b), F.S.
[73] S. 165.041(1)(b)1., F.S.
[74] *See* Florida House of Representatives, Intergovernmental Affairs Subcommittee, *Local Bill Policies and Procedures Manual*.

IV. MUNICIPAL INCORPORATION

1. STANDARDS FOR MUNICIPAL INCORPORATION

An area proposed for municipal incorporation must:

- Be compact, contiguous, and amenable to separate municipal government.
- Have a total population, as determined in the latest official state census, special census, or estimate of population, of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 persons in counties with a population of more than 75,000.
- Have an average population density of at least 1.5 persons per acre or have extraordinary conditions requiring the establishment of a municipal corporation with less existing density.
- Have a minimum distance of at least two miles from the boundaries of an existing municipality within the county or have an extraordinary natural boundary that requires separate municipal government.[75]

The proposed incorporation must include a municipal charter prescribing the form of government, clearly defining the responsibility for legislative and executive functions, and not prohibiting the legislative body from exercising its power to levy any tax authorized by the Florida Constitution or general law.[76] The plan for any incorporation must honor existing contracts for solid waste collection services in the affected areas for the shorter of five years or the remainder of the contract term.[77]

2. FEASIBILITY STUDY

A feasibility study is an analysis of the proposed area to be incorporated. The purpose of the study is to enable the Legislature to determine whether the area: 1) meets the statutory requirements for incorporation, and 2) is financially feasible. Historically, citizen groups seeking the incorporation pay for the feasibility study. A feasibility study must be completed and submitted to the Legislature no later than the first Monday after September 1 of the year before the regular legislative session during which the municipal charter would be enacted.[78]

Under the statute, the feasibility study must include the following:[79]

- The general location of territory subject to a boundary change and a map of the area that identifies the proposed change.
- The major reasons for proposing the boundary change.
- The following characteristics of the area:
  - A list of the current land use designations applied to the subject area in the county comprehensive plan.

[75] S. 165.061(1)(a)-(d), F.S.
[76] S. 165.061(1)(e), F.S.
[77] S. 165.061(1)(f), F.S.
[78] S. 165.041(1)(b), F.S.
[79] *Id.*

- A list of the current county zoning designations applied to the subject area.
- A general statement of present land use characteristics of the area.
- A description of development being proposed for the territory, if any, and a statement of when actual development is expected to begin, if known.
- A list of all public agencies, such as local governments, school districts and special districts, whose current boundaries fall within the boundary of the territory proposed for the change or reorganization.
- A list of current services being provided within the proposed incorporation area, including, but not limited to, water, sewer, solid waste, transportation, public works, law enforcement, fire and rescue, zoning, street lighting, parks and recreation, and library and cultural facilities, and the estimated costs for each current service.
- A list of proposed services to be provided within the proposed incorporation area, and the estimated cost of such proposed services.
- The names and addresses of three officers or persons submitting the proposal.
- Evidence of fiscal capacity and an organizational plan that, at a minimum, includes the following:
  - Existing tax bases, including ad valorem taxable value, utility taxes, sales and use taxes, franchise taxes, license and permit fees, charges for services, fines and forfeitures, and other revenue sources, as appropriate.
  - A five-year operational plan that, at a minimum, includes proposed staffing, building acquisition and construction, debt issuance, and budgets.
- Data and analysis to support the conclusion that incorporation is necessary and financially feasible, including population projections and population density calculations, and an explanation concerning methodologies used for such analysis.
- Evaluation of the alternatives available to the area to address its policy concerns.
- Evidence that the proposed municipality meets the standards for incorporation in s. 165.061, F.S.

In counties having adopted a municipal overlay for municipal incorporation pursuant to s. 163.3217, F.S., such information must be submitted to the Legislature in conjunction with any proposed municipal incorporation in the county.[80]

Once a feasibility study is submitted, the Intergovernmental Affairs Subcommittee coordinates a review of the study and proposed charter with various legislative entities and state agencies. If a local bill proposing the incorporation is filed and referred, the first committee/subcommittee of reference prepares an analysis of the information for use by legislators in considering the proposal. The Senate generally does not prepare an analysis for local bills, including those proposing a new municipal incorporation.

[80] S. 165.041(1)(c), F.S.

3. PROPOSED CHARTER

As noted above, a proposed municipal charter must clearly prescribe and define the form of government and its functions, and may not prohibit or restrict the levy of authorized taxes. However, several practical matters not addressed in the statute are important to consider when proposing a local bill creating a new municipality. First is the content of the charter. A charter should contain matters of such importance that they should not be subject to change by simple ordinance. For example, each municipality must provide procedures for filling a vacancy in an elected office caused by death, resignation, or removal from office.[81] While this requirement may be satisfied through the passage of an ordinance, the issue is fundamental enough to the governance of a municipality to be included in its charter.

The National Civic League recommends a municipal charter include articles on the powers of the city; city council; city manager; departments, offices, and agencies; financial management; elections; charter amendment; and transition and severability.[82]

The Intergovernmental Affairs Subcommittee recommends the local bill creating the new municipality have all provisions of the proposed municipal charter in one section of the bill, which is the method is preferred by House Bill Drafting Service because it keeps the charter's provisions and the bill's provisions separate. For example:

> Section 1. LEGISLATIVE INTENT – The Legislature hereby finds and declares that . . .
>
> Section 2. INCORPORATION OF MUNICIPALITY; CORPORATE LIMITS – There is hereby created, effective _____, in _____ County, a new municipality to be known as _____, which shall have a _____ form of government. The corporate boundaries of _____ shall be as described in section 2 of the charter.
>
> Section 3. SHORT TITLE – This act, together with any future amendments thereto, shall be known and may be cited as the "_____ Charter," hereinafter referred to as "the charter." The charter of _____ is created to read:
>
> Section 1. MUNICIPAL POWERS
>
> Section 2. MUNICIPAL BOUNDARIES [This should include an accurate legal description of the real property being affected by the formation of a municipality.]
>
> Section 4. TRANSITION PROVISIONS
>
> Section 5. SEVERABILITY CLAUSE
>
> Section 6. REFERENDUM PROVISION

[81] S. 166.031(6), F.S.
[82] Available at https://www.nationalcivicleague.org/wp-content/uploads/2017/10/Model-City-Charter.pdf (last visited Nov. 14, 2024).

The purpose of this example is to illustrate how the local bill should be formatted and does not include all provisions that should appear in a charter.

Copies of current Florida city charters may be obtained from the cities, usually from the office of the city clerk. Some charters and codes of ordinances can be obtained at http://www.municode.com.

4. Additional Drafting Considerations for Municipal Charters

In 2000, the Legislative Committee on Intergovernmental Relations reviewed the process for municipal incorporation in Florida.[83] The resulting report provided historical context for current standards of municipal incorporation and exemptions from such standards, and suggested practices for use in future incorporation initiatives, particularly on the required feasibility study and charter. The following recommendations were made regarding municipal charter drafting:

- Place all "charter-related" sections in one section of the special act adopting the charter, with "non-charter" issues placed in other sections.
- Clearly state and define the form of municipal government and officials' powers, responsibilities, and duties.
- Be consistent with the establishment date and the date the municipality is eligible for revenue sharing.
- Be specific regarding revenue-sharing formulas.
- Be realistic in determining municipal fiscal resources.
- Affirmatively state the applicability of all election laws.
- Include a clear and unambiguous referendum provision.
- Further develop intergovernmental relations regarding service delivery and growth management issues.
- Research and review previous municipal incorporation efforts and existing charters.

5. Other Factors to Consider for Creation of a Municipality

Several steps not addressed in the law may aid in the passage of an incorporation special act. In most cases, interested citizens' groups are better positioned to convince their local Representatives and Senators (the local legislative delegation) of the benefits in establishing a particular municipal government. This is critical as House policy requires all local bills be approved by the local legislative delegation. Usually, a majority of the delegation must approve a proposed local bill; however, a delegation's rules on this point may differ.[84]

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[83] *See* Legislative Committee on Intergovernmental Relations, "Overview of Municipal Incorporations in Florida" (Feb. 2001), for more detailed information, available at https://web.archive.org/web/20170428092419/https://localgov.fsu.edu/readings_papers/Boundaries%20of%20Government/Munincipal_Incorporations_in_Florida.pdf (last visited Nov. 14, 2024).

[84] A detailed explanation of local bill requirements is found in the Florida House of Representatives' *Local Bill Policies and Procedures Manual*.

The following steps are helpful in obtaining, but do not guarantee, approval of the proposed incorporation charter by the local legislative delegation:

- Support groups should prepare, or ensure the preparation of, a feasibility study identifying and analyzing the local tax base and population data, anticipated available revenues, anticipated costs of start-up and operation, capital requirements, etc., for the proposed municipality.
- Support groups should prepare, or ensure the preparation of, a written charter (from which the local bill will be drafted) containing the basic provisions for organizing the municipal government. While the technical process of writing the final draft of the charter may be left to professionals, the decisions necessary to this process should involve the community, as much as possible, through such activities as public hearings and workshops.
- Support groups should prepare, or ensure the preparation of, accurate legal descriptions of the real property being affected. Proper description of the area affected by the bill enables effective notice to those whose interests are affected substantially by the proposed governmental change.
- Support groups should gain approval from the county governing body. While not mandatory, this is recommended as state legislators seriously consider the positions of their local counterparts.
- To indicate support for the incorporation effort, citizens may circulate petitions in the area affected for presentation to the local legislative delegation and/or the county governing body.
- The special act enacting the charter should be subject to a referendum of the people affected in order to indicate political support for the incorporation.

V. AMENDING A MUNICIPAL CHARTER

After a charter is enacted by the Legislature and approved by the affected voters in the area, a municipality may amend its charter notwithstanding any charter provisions to the contrary.[85] The governing body of a municipality may, by ordinance, submit a proposed charter amendment to the electors. Alternatively, the electors of a municipality, by petition signed by 10 percent of the registered electors as of the last municipal general election, may submit a proposed charter amendment to the electors. Such an amendment may be to any part or all of the charter except that part describing the boundaries of the municipality.[86] The governing body of the municipality must place the proposed amendment contained in the ordinance or petition to a vote of the electors at the next general election or at a special election called for such purpose.[87]

Once an amendment to the municipal charter is adopted, the governing body of the municipality must incorporate the amendment into the charter and file the revised

[85] S. 166.031(3), F.S.
[86] Such changes must be accomplished through annexation or deannexation. A municipality, by ordinance and without referendum, may redefine its boundaries to include those lands previously annexed. S. 166.031(3), F.S.
[87] S. 166.031(1), F.S.

charter with the Department of State. All amendments are effective on the date specified in the amendment or as otherwise provided in the charter.[88]

Without referendum and by unanimous vote of its governing body, a municipality may abolish municipal departments provided in the municipal charter. A municipality also may amend provisions out of the charter if the provisions are judicially construed, either by judgment or by binding legal precedent from a decision of a court of last resort, to be contrary to either the Florida or Federal Constitution.[89]

VI. MERGING MUNICIPALITIES

Two or more existing municipalities may merge to create a new municipality.[90] The purpose of the statutory merger process is to provide broad citizen involvement in both initiating and developing their local government. Therefore, establishment of appropriate citizen advisory committees, as well as other mechanisms for citizen involvement, by the governing bodies of the units affected is specifically authorized and encouraged.[91] To merge two or more municipalities and associated unincorporated areas, the governing bodies of the municipalities involved must pass concurrent ordinances setting forth the proposed new charter.[92] The merger of one or more cities or counties with one or more special districts may be accomplished in a similar manner. Legislative special acts relating to any special district subject to a merger must be modified or repealed by the Legislature.[93]

Municipal incorporation by merger may be initiated in one of two ways: 1) the governing body of an area to be affected adopts a resolution for merger, or 2) 10 percent of the qualified voters in the affected area petition for a merger.[94] If a qualifying petition is filed with the clerks of the governing bodies concerned, a feasibility study must be undertaken by those governing bodies. Within six months of receiving the petition, the governing bodies either must adopt the concurrent formation ordinances or formally reject the petition. If the petition is rejected, the governing bodies must state the factual basis for such rejection.[95]

The concurrent ordinances for merger must provide for the charter and its effective date, the financial or other adjustments required, and a referendum to be passed by a majority of voters in each affected unit or area. The ordinances also must provide for the date of the referendum, which should be the next regularly scheduled election or special election held prior to such election, if approved by a majority of the members of the governing body of each governmental unit affected, but no sooner than 30 days after passage of the ordinance. If the ordinance does not provide a referendum date, the referendum is held at the next regularly scheduled election.[96] Notice of the

[88] S. 166.031(2), F.S.
[89] S. 166.031(5), F.S.
[90] S. 165.041(2), F.S.
[91] S. 165.041(3)(c), F.S.
[92] S. 165.041(2)(a), F.S.
[93] *See infra* ch. 5.
[94] S. 165.041(3)(a), F.S.
[95] S. 165.041(3)(b), F.S.
[96] S. 165.041(2)(b), F.S.

referendum must be published at least once each week for two consecutive weeks immediately prior to the election, in compliance with chs. 11 and 50, F.S. The notice must include the time and places for the referendum.[97]

A general description in the form of a map, clearly showing the area to be included within the municipality, also must be included in the notice.[98] Including accurate legal descriptions of the real property being affected by the merger is advisable. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

Somewhat different general standards apply than those for a regular municipal incorporation if two or more cities seek to merge. As with a municipal incorporation, the total area of the proposed merger must be compact, contiguous, and susceptible to the provision of urban services. The merger plan must include provisions on the bonded indebtedness and the status and pension rights of employees of the merging units of government. However, other standards for incorporation do not apply.[99]

Additionally, a municipal incorporation through merger must honor existing solid waste contracts in the affected geographic subject area. The newly created city may provide that the existing contracts be honored only for five years or the remainder of the contract term, whichever is shorter.[100]

VII. DISSOLVING MUNICIPALITIES

The Florida Constitution provides that a municipality may be abolished or its charter amended pursuant to general or special law. When a municipality is abolished, the Legislature must provide for the protection of the municipality's creditors.[101]

A municipal charter may be revoked, dissolving the municipality, by the following two methods:

- The Legislature passes a special act repealing the enabling act of the municipality and any subsequent amendatory acts. This method is subject to all requirements for the consideration and enactment of any special act.[102]
- The governing body of the city seeking dissolution may pass an ordinance dissolving the municipality, subject to approval of the qualified voters in the affected area.[103]
    - The municipal governing body must set the date for the referendum. If the municipal governing body does not act within 30 days of passing the ordinance, the governing body in the county (or of each county, if more than one) in which the municipality is located must set the date of the referendum.

[97] S. 165.041(2)(c), F.S.
[98] *Id*.
[99] *See* s. 165.061(2)(a)-(c), F.S.
[100] S. 165.061(2)(d), F.S.
[101] Art. VIII, s. 2(a), Fla. Const.
[102] S. 165.051(1)(a), F.S.
[103] S. 165.051(1)(b), F.S.

- The referendum must be held at the next regularly scheduled election or may be held at a special election prior to the next scheduled election, if the special election is approved by a majority of the members of the governing bodies for each governmental unit affected. The date of the referendum must be at least 30 days after the passage of the ordinance.[104]
- Notice of the referendum must be published in a newspaper of general circulation in the municipality at least once each week for two weeks prior to the referendum.[105]

The dissolution of a municipality must also meet the following three general requirements:

- The municipality must not be substantially surrounded by other municipalities;
- The county or another municipality must be able to provide the necessary municipal services to the municipal area proposed for dissolution.
- The municipality to be dissolved must make arrangements to resolve its bonded indebtedness and the vested rights of employees.[106]

The Legislature should be notified regarding obsolete special acts that should be repealed.

Regardless of the method chosen, including an accurate legal description of the real property being affected by the dissolution is advisable. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

The Department of Financial Services must notify the President of the Senate and the Speaker of the House of Representatives of any municipality that is financially inactive for the preceding four fiscal years. Such notice is sufficient to initiate statutory dissolution procedures.[107]

VIII. MUNICIPAL FORMATION AND DISSOLUTION ACTIVITY IN FLORIDA

Since the adoption of the current law on municipal formation,[108] 28 municipalities have been established, 19 by special act and nine by Miami-Dade County under its home rule charter. During the same period, 12 municipalities were dissolved (two under the authority of the Miami-Dade County Charter) and four mergers of pre-existing municipalities occurred. Appendix F lists successful municipal incorporations, mergers, and dissolutions. Unsuccessful municipal incorporation attempts are listed in Appendix G.

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[104] S. 165.051(2), F.S.
[105] *Id*.
[106] S. 165.061(3), F.S.
[107] S. 218.32(3)(a), F.S.
[108] The Formation of Municipalities Act, ch. 74-192, Laws of Fla. (codified as ch. 165, F.S.).

IX. CITIES ESTABLISHED IN MORE THAN ONE COUNTY

With four exceptions, each Florida municipality is created and exists in a single county. The following municipalities include land within two adjacent counties:

Municipality	Counties	Year Incorporated
Flagler Beach[109]	Flagler and Volusia	1925
Marineland	Flagler and St. Johns	1941
Longboat Key	Sarasota and Manatee	1955
Fanning Springs[110]	Gilchrist and Levy	1965

All four were created under the power authorized by article VIII, section 8, Florida Constitution (1885):

> The Legislature shall have power to establish and to abolish municipalities, to provide for their government, to prescribe their jurisdiction and powers, and to alter or amend the same at any time. When any municipality shall be abolished, provision shall be made for the protection of its creditors.

The current language of the Constitution states:

> Municipalities may be established or abolished and their charters amended pursuant to general or special law. When any municipality is abolished, provision shall be made for the protection of its creditors.[111]

The Legislature is authorized to create, abolish, or change counties by law.[112] While the Florida Constitution does not expressly prohibit the formation of a single municipality encompassing an area lying in more than one county, the creation of a municipality in multiple counties could present obstacles to the delivery of municipal services and to judicial administration.

X. SUGGESTED READING

General Information

Allen Morris, Joan Perry Morris, and The Florida House of Representatives, Office of the Clerk, *The Florida Handbook* (34th ed. 2014*)*, available at http://www.myfloridahouse.gov/contentViewer.aspx?Category=PublicGuide&File=FloridaHandbook.html (last visited Nov. 14, 2024).

Steven L. Sparkman, The History and Status of Local Government Powers in Florida, 25 U. Fla. L. Rev., 271-307 (1973).

[109] Flagler Beach was extended into portions of unincorporated Volusia County in 1996. *See* ch. 96-494, Laws of Fla.
[110] Incorporated as the Town of Suwannee River.
[111] Art. VIII, s. 2(a), Fla. Const.
[112] Art. VIII, s. 1(a), Fla. Const.

The Florida League of Cities, *The Florida Municipal Officials' Manual*, (Tallahassee, FL, 2022), available at https://www.floridaleagueofcities.com/research-resources/florida-municipal-officials-manual (last visited Nov. 14, 2024).

Municipal Demographics and Statistics

Edward A. Fernald, et al., *Atlas of Florida*, (University Press of Florida, 1992).

Bureau of Economic and Business Research, University of Florida, Florida Estimates of Population, (multiple years available), at https://bebr.ufl.edu/population/population-data/ (last visited Nov. 14, 2024).

Home Rule

Ilene S. Lieberman and Harry Morrison, Jr., Warning: Municipal Home Rule is in Danger of Being Expressly Preempted, 18 Nova L. Rev., No. 2, 1437-1463 (1994).

Ralph Marscicano, Development of Home Rule, 57 Florida Municipal Record, No. 10, 7 (April 1984).

Mark J. Wolff, Home Rule in Florida: A Critical Appraisal, 19 Stetson L. Rev., No. 3, 853-898 (Summer 1990).

Municipal Charters

Chapter 2014-249, Laws of Florida: creating the Village of Estero.

Chapter 2017-195, Laws of Florida: creating the Village of Indiantown.

National Civic League, *Model City Charter*, (Ninth Edition), available at https://www.nationalcivicleague.org/resources/model-city-charter-9th-edition/ (last visited Nov. 14, 2024).

Drafting of Local Bills (Special Acts)

Florida Legislature, Bill Drafting Service, *Guidelines for Drafting Legislation* (2014).[113]

Florida House of Representatives, Intergovernmental Affairs Subcommittee, *Local Bill Policies and Procedures Manual*.

[113] Available through the House Bill Drafting Service.

CHAPTER 3
MUNICIPAL ANNEXATION OR CONTRACTION

I. SUMMARY

This chapter discusses how Florida municipalities change their boundaries through the addition (annexation) or subtraction (contraction) of land. Annexation is the addition of real property to the boundaries of an incorporated municipality, creating an integrated whole. Contraction, also referred to as deannexation, is the reversion or removal of real property from municipal boundaries. The removed area becomes unincorporated territory governed by the county.

II. ANNEXATION HISTORY

Annexation is one of the primary tools used by American cities to adjust to urban population growth and to meet the needs for government services on the periphery of a city. Through annexation, a municipality may increase its tax base, expand its service delivery area, maintain a unified community, allow additional persons to vote in elections affecting their quality of life, and control growth and development.

The constitutions and laws of the 50 states regulate the establishing and revising of local government boundaries. There are many variations in how boundaries are changed across the U.S. In some instances, the process favors municipal expansion through easy annexation. In other states, annexation is more difficult. In Virginia, for example, the courts adjudicate such proposals. Some state legislatures act directly to establish local governments and adjust their boundaries.[114]

Prior to the 1960s, the United States Supreme Court treated municipal annexations as the exclusive domain of the states. This began to change as the Court acted to protect the right to vote from racially discriminatory policies masquerading as municipal annexations or contractions. In one instance, the Alabama Legislature redrew the boundaries of Tuskegee, Alabama, in a highly unusual way to disenfranchise most of the city's 400 minority voters. The Court held that municipal annexations could not be used to circumvent federally protected rights.[115] In 1965, Congress passed the Voting Rights Act to prevent local governments from discriminating against citizens.[116]

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[114] U.S. Advisory Comm'n on Intergovernmental Relations, *Local Boundary Commissions: Status and Roles in Forming, Adjusting, and Dissolving Local Government Boundaries*, M-183 (1992), *available at* http://www.library.unt.edu/gpo/acir/Reports/information/M-183.pdf (last visited Nov. 14, 2024).

[115] *Gomillion v. Lightfoot*, 364 U.S. 339, 81 S.Ct. 125, 5 L.Ed. 2d 110 (1960).

[116] Formerly codified at 42 U.S.C. ss. 1973 to 1973aa-6, the Act was transferred to new Title 52 U.S.C. Prior to 2013, ss. 4(b) and 5 of the Act required municipalities located in specific states or counties found to have engaged in voting rights violations to obtain federal approval for any action affecting voters and voting behavior, including municipal annexations. In Florida, these strictures applied to Collier, Hardee, Hendry, Hillsborough, and Monroe Counties. *See* 52 U.S.C. s. 10303(b). In 2013, the U.S. Supreme Court ruled the coverage formula in s. 4(b) of the Voting Rights Act, 52 U.S.C. s. 10303(b), was unconstitutional. *Shelby Cnty., Ala. v. Holder*, 570 U.S. 529, 557, 133 S.Ct. 2612, 2631, 186 L.Ed.2d 651 (2013). As of this writing, Congress has not yet taken legislative action

III. CONSTITUTIONAL/STATUTORY PROVISIONS RELATING TO ANNEXATIONS

The Florida Constitution provides that the Legislature may authorize the annexation of unincorporated property into a municipality by special act as well as to establish procedures in general law for the annexation of property by local action.[117] Miami-Dade County, however, has exclusive jurisdiction over its municipal annexations under article VIII, sections 11(1)(c), (5), and (6) of the 1885 Florida Constitution, as incorporated by reference in article VIII, section 6(e) of the 1968 Florida Constitution.[118]

The Legislature established local annexation procedures by general law in 1974.[119] Chapter 171, part I, F.S., the "Municipal Annexation or Contraction Act," describes how property may be annexed or contracted by municipalities without requiring an act of the Legislature. Annexation may occur by one of two methods, annexation by ordinance or voluntary annexation. In an annexation by ordinance, a majority of electors in the area proposed for annexation must vote in favor of the annexation.[120] The municipality may submit the annexation ordinance to the voters of the annexing municipality, but that vote is discretionary.[121] In a voluntary annexation, all property owners in the area proposed for annexation must formally seek annexation by petition.[122] A valid annexation must take place only within the boundaries of a single county.[123] Chapter 171, part II, F.S., the "Interlocal Service Boundary Agreement Act," enacted in 2006,[124] provides an alternative procedure for municipal annexation.

Florida annexation laws are intended to achieve legislative goals for sound urban development; set uniform standards of municipal boundary adjustment; provide efficient provision of urban services; and ensure no area is annexed unless municipal services may be provided in that area, in a manner that is efficient, effective, and balances the needs and desires of the community.[125]

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nor has the U.S. Department of Justice revised the applicable federal regulations in response to the decision.

[117] Art. VIII, s. 2(c), Fla. Const.
[118] Art. VIII, s. 6(e), Fla. Const.
[119] Ch. 74-190, Laws of Fla.
[120] S. 171.0413, F.S.
[121] S. 171.0413(2), F.S.
[122] S. 171.044, F.S.
[123] S. 171.045, F.S.
[124] Ch. 2006-218, Laws of Fla.
[125] Ss. 171.021 and 171.201 F.S.

IV. VOLUNTARY ANNEXATION

The property owners within an unincorporated area may petition for voluntary annexation under the statute, except in those counties with charters providing an exclusive method for municipal annexation.[126] The statute requires:

- Submission of a petition signed by all property owners in the area proposed to be annexed to the governing body of the annexing municipality.
- Publication of a notice of the proposed annexation, including the ordinance number, a description and a map of the area to be annexed, and a statement that the complete legal description and a copy of the ordinance may be obtained from the office of the city clerk.
- Adoption of a non-emergency ordinance approving the annexation after the required notice period.[127]

In addition, the annexation must not create enclaves.[128]

Upon publishing notice of the ordinance, the governing body of the municipality must provide a copy to the board of county commissioners of the county where the municipality is located.[129] Within seven days after adoption, the ordinance must be filed with the clerk of the circuit court, the chief administrative officer of the county, and the Department of State.[130]

The annexation proposal should include accurate legal descriptions of the real property being subject to annexation. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

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[126] S. 171.044(4), F.S.
[127] S. 171.044(2), F.S. The municipality must wait up to four weeks before adopting the ordinance of annexation, depending on the manner of publication. The notice must give the ordinance number, provide a brief description of the area to be annexed, include a map of the proposed annexation area, and state the complete legal description and full text of the proposed ordinance are available from the city clerk. *Id*.
[128] An "enclave" is any unincorporated, improved, or developed area enclosed within and bounded on all sides by a single municipality; or any unincorporated, improved, or developed area enclosed within and bounded by a single municipality and a natural or manmade obstacle that allows the passage of vehicular traffic to that unincorporated area only through the municipality. S. 171.031(5), F.S.
[129] S. 171.044(6), F.S.
[130] S. 171.044(3), F.S.

V. ANNEXATION BY ORDINANCE[131]

By statute, municipalities may annex property on their own initiative. The general requirements for such annexation are as follows:

- The adoption by the annexing municipality's governing body of an ordinance annexing a contiguous, compact, unincorporated area.[132]
- Prior to adopting an annexation ordinance, the municipality's governing body must hold at least two advertised public hearings, with the first hearing being held on a weekday at least seven days after the first advertisement and the second hearing being held on a weekday at least five days after the second advertisement.
- Once adopted, submission of the ordinance to a vote of the registered electors of the area proposed to be annexed.[133]

As with voluntary annexations, an accurate legal description of the real property being subject to the annexation must be provided.[134] Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

Approval in a separate referendum for the qualified electors in the annexing municipality is not required to complete a proposed annexation. The holding of such a "dual referendum" is at the discretion of the governing body of the annexing municipality.[135]

If a majority in the area proposed to be annexed votes in favor of annexation, the area becomes a part of the city. If the municipality's governing board chose to submit the ordinance to a separate referendum of the municipal electors, a majority of those so voting also must approve the annexation. If a majority in the area proposed for annexation, or a majority of municipal electors in the case of a dual referendum,

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[131] Sometimes referred to as "Involuntary Annexation." *See, e.g.,* Alison Yurko, "A Practical Perspective About Annexation in Florida," 25 *Stetson L. Rev.*, 699, 700 (Spring 1996), *available at* https://www.lakelandgov.net/portals/CityClerk/Charter%20Review%20Committee/Agendas/2017/01-18-17/A%20Practical%20Perspective%20about%20Annexation%20in%20Florida.pdf (last visited Nov. 14, 2024). *See also* Alison Yurko, "A Practical Perspective About Annexation in Florida – Making Sense of Florida Statutes Chapters 164 and 171 in 2003 and Beyond," 32 *Stetson L. Rev.,* 517, 518 (2003), *available at* https://www2.stetson.edu/law-review/article/a-practical-perspective-about-annexation-in-florida-making-sense-of-florida-statutes-chapters-164-and-171-in-2003-and-beyond/ (last visited Nov. 14, 2024). However, because s. 171.0413, F.S., refers merely to annexation procedures and requires an affirmative vote by a majority of the qualified electors within the proposed annexation area, this manual uses the more precise phrase "annexation by ordinance."

[132] S. 171.0413(1), F.S.

[133] S. 171.0413(2), F.S.

[134] S. 171.0413(2)(b), F.S.

[135] S. 171.0413(2), F.S. Prior to 1999, a "dual referendum" was required if the total area annexed by a municipality during any one calendar year period cumulatively exceeded more than five percent of the total land area of the municipality, or cumulatively exceeded more than five percent of the municipal population. If so, in addition to a vote by the electors in the proposed annexed area, the annexation ordinance was required to be submitted for a separate vote of the registered electors of the annexing municipality. S. 171.0413(2), F.S. (Supp. 1998). This requirement was repealed by ch. 99-378, s. 12, Laws of Fla.

disapprove the annexation, that area cannot be made the subject of another annexation proposal for two years from the date of the referendum.[136]

1. CONSENT PROVISIONS FOR PROPERTY OWNERS

If more than 70 percent of the acres of land in an area proposed to be annexed is owned by individuals, corporations, or legal entities that are not registered electors, the area may not be annexed unless the owners of more than 50 percent of the acres of land in the area consent to such annexation. The parties proposing the annexation must obtain such consent prior to the required referendum.[137]

If an area proposed to be annexed *does not have any registered electors* on the date the municipality's governing board adopts an annexation ordinance, a referendum within the area obviously cannot take place. In this case, the area may not be annexed unless the owners of more than 50 percent of the parcels of land within the area consent to annexation. The required property owner approval must be obtained by the parties proposing the annexation prior to the final adoption of the ordinance. In addition, the annexing municipality may submit the ordinance to a vote of the registered electors of the annexing municipality. The annexation ordinance is effective upon becoming a law or as otherwise provided in the ordinance.[138]

2. STATUTORY PREREQUISITES TO MUNICIPAL ANNEXATION

Before local annexation procedures may begin, the governing body of the annexing municipality must prepare a feasibility study containing the city's plans for providing urban services to the area proposed to be annexed.[139] A copy of the feasibility study must be filed with the board of county commissioners where the municipality is located at least 15 days before the commencement of annexation procedures.[140] This report must include appropriate maps, timetables, and financing methodologies. The report must also certify the area meets the statutory criteria for annexation.[141]

For annexations by municipal ordinance, the area proposed for annexation must be reasonably compact, contiguous[142] to the boundary of the annexing municipality,

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[136] S. 171.0413(2)(e), F.S.
[137] S. 171.0413(5), F.S.
[138] S. 171.0413(6), F.S.
[139] S. 171.042(1), F.S. For purposes of annexation or contraction, a "feasibility study" is an analysis conducted by qualified staff or consultants of the economic, market, technical, financial, and management feasibility of the proposed annexation or contraction. S. 171.031(6), F.S.
[140] S. 171.042(2), F.S.
[141] *See* s. 171.043, F.S.
[142] Subject to specific exceptions, a substantial part of the boundary of the area to be annexed must have a common boundary with the municipality. S. 171.031(3), F.S.

completely outside the boundary of any other municipality,[143] and meet one of the following criteria:

- The subject area must be developed for urban purposes in whole or in part;[144]
- The subject area is not developed for urban purposes, but municipal services to other land developed for urban purposes cannot be provided without extending services into the area;[145] or
- At least 60 percent of the subject area's external boundary is adjacent to any combination of the annexing municipality's boundary and the boundary of an area or areas developed for urban purposes.[146]

An area is considered developed for urban purposes if:

- The area has a population density of at least two persons per acre;
- The area has a population density of one person per acre, if at least 60 percent of the subdivided lots or tracts in the area are one acre or less; or
- At least 60 percent of the subdivided lots in the area are used for urban purposes and at least 60 percent of the total urban residential acreage is divided into lots of five acres or less.[147]

Annexed areas are subject to municipal taxation (and the existing indebtedness of the annexing municipality) for the current year on the effective date of the annexation. However, the annexed area is not subject to ad valorem taxation for the current year if the annexation takes place after the municipal governing body levies such tax for that year. In the case of municipal *contractions,* the city and county must reach agreement on the transfer of indebtedness or property, including the amount to be assumed, its fair value, and the manner of transfer and financing.[148]

VI. ANNEXATION OF ENCLAVES

Enclaves[149] may create significant problems in planning, growth management, and service delivery. Enclaves of 110 acres or less may be annexed using a separate statutory process.[150] A municipality may annex an enclave by entering into an interlocal agreement with the county having jurisdiction of the enclave or by conducting a referendum, subject to approval by at least 60 percent of the residents of the enclave, if the enclave has fewer than 25 registered voters. These procedures do not apply to undeveloped or unimproved real property.

[143] S. 171.043(1), F.S.
[144] S. 171.043(2), F.S.
[145] S. 171.043(3)(a), F.S.
[146] S. 171.043(3)(b), F.S.
[147] S. 171.043(2), F.S.
[148] S. 171.061, F.S.
[149] S. 171.031(5), F.S.
[150] S. 171.046, F.S. The separate annexation procedure for enclaves originally applied to areas of 10 acres or less, but was increased to 110 acres in 2016. *See* ch. 2016-148, Laws of Fla.

VII. ANNEXATION BY SPECIAL ACT

The statutory procedures for voluntary annexation supplement "any other procedure provided by general or special law."[151] Florida has several special laws pertaining to annexation; hence, municipalities should consult applicable special laws prior to beginning annexation procedures. The Legislature may allow municipalities to annex property and may modify or waive any and all statutory requirements.[152]

VIII. EFFECT OF ANNEXATION ON AN AREA

Immediately upon being annexed, an area is subject to all laws, ordinances, and regulations applicable to other areas of the municipality.[153] Any applicable county land use plan and zoning or subdivision regulations at the time of annexation remain in effect until the annexing municipality adopts a local comprehensive plan amendment to include the new area. In contractions, excluded territory is subject immediately to county laws, ordinances, and regulations. Any changes in municipal boundaries require revision of the boundary section of the municipality's charter. Such changes must be filed as a charter revision with the Department of State within 30 days of the annexation or contraction. The changes also must be submitted to the Office of Economic and Demographic Research along with a statement specifying the change in population and land area.[154]

IX. JUDICIAL REVIEW OF ANNEXATION OR CONTRACTION

Those affected by a municipal annexation or contraction who believe they will suffer material injury because the city failed to comply with the applicable laws, as applied to their property, may seek judicial review of the annexation ordinance. Within 30 days following the passage of the annexation ordinance, a party must file a petition for review by certiorari with the circuit court for the county in which the municipality is located. A prevailing petitioner is entitled to reasonable costs and attorney fees.[155] However, if a governmental entity petitions for review of the ordinance as an affected party, the prevailing side is entitled to reasonable costs and attorney fees.[156]

X. SOLID WASTE COLLECTION AFTER ANNEXATION

At the time of annexation, an exclusive franchised solid waste collection service in effect for six months or longer may continue to provide service to the newly annexed area either for five years or the remainder of the franchise term, whichever is shorter,

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[151] S. 171.044(4), F.S.

[152] For example, the Legislature has recognized a community of common interest in an unincorporated area and required approval by a majority of all electors in the identified area for any future annexation, even if only a portion of the area. *See* ch. 2012-243, Laws of Fla., pertaining to the East Lake Tarpon Community in Pinellas County. *See also* Alison Yurko, *A Practical Perspective About Annexation in Florida*, 25 Stetson L. Rev 700 (Spring 1996).

[153] S. 171.062, F.S.

[154] S. 171.091, F.S.

[155] S. 171.081(1), F.S.

[156] S. 171.081(2), F.S.

if certain statutory requirements are met.[157] The solid waste collection provider must produce written evidence of the contract duration, excluding any automatic renewals or "evergreen" provisions, within a reasonable time of a written request from the annexing municipality. These requirements do not apply to a solid waste collection provider servicing single-family residential properties in enclaves.[158] The municipality may allow the franchisee to continue servicing the area under the present agreements, or the city may terminate the franchise if the franchisee does not agree to comply with certain statutory provisions relating to the quality or cost of services.[159]

XI. TRANSITION OF SERVICES FOR MUNICIPAL ANNEXATION WITHIN INDEPENDENT SPECIAL DISTRICTS

The statute provides for an orderly and equitable transition of special district service responsibilities to an annexing municipality. Upon annexation of property within a special district's boundaries, a municipality may elect to assume responsibility for services provided by the district. If the municipality assumes the responsibilities of the district, the municipality and special district may enter into an interlocal agreement to address the transition. If no interlocal agreement is reached, the district remains the service provider in the annexed area for four years. During this time, the municipality pays the district an amount equal to the ad valorem taxes or assessments that would have been collected had the property remained in the district. Service and capital expenditures by the district within the annexed area must rationally relate to the annexed area's service needs and those service and capital expenditures also must relate to received revenues during this period. In addition, a district is prohibited from having a capital expenditure of more than $25,000 for use primarily within the annexed area without the express consent of the municipality. After four years, or any extension mutually agreed to by the municipality and district, the municipality and the district must enter into an agreement regarding the transfer of district property located within the municipality. If no agreement is reached the matter must be submitted to the circuit court.

If the municipality does not elect to assume district responsibilities, the district continues to provide service to the annexed area, which remains within the district's boundaries. The district is allowed to continue assessing user charges and impact fees within the annexed area while it remains the service provider.

These annexation provisions do not apply to community development districts and water management districts.[160]

XII. MUNICIPAL CONTRACTION

Municipalities also may redraw their boundaries through the *contraction* process.[161] *Contraction*, also referred to as *deannexation*, is the removal of real property from the

[157] S. 171.062(4)(a), F.S.
[158] S. 171.062(5), F.S.
[159] S. 171.062(4)(b) and (c), F.S.
[160] S. 171.093(8), F.S.
[161] S. 171.051, F.S.

boundaries of a municipality or reversion of the removed section to its status as an unincorporated area. In contractions, excluded territory is subject immediately to county laws, ordinances, and regulations.

An area may be considered for exclusion upon the passage of an ordinance by the municipality proposing exclusion[162] or by the filing of a petition by 15 percent of the qualified voters of the area requesting exclusion.[163] For a contraction proposal initiated by petition, the governing body must conduct a feasibility study of the proposal and, within six months, decide to initiate contraction procedures or reject the petition and state the factual basis for such rejection.[164]

Once the contraction proposal is initiated, the governing body must publish notice of the proposed contraction ordinance at least once a week for two consecutive weeks in a newspaper of general circulation in the municipality.[165] This notice must:

- Include a description of the area to be excluded, usually in the form of a map clearly showing the area to be excluded.
- Show the area fails to meet the general criteria for annexation.
- Set the time and place for the municipal governing body meeting at which the proposed ordinance will be considered.
- Advise that all affected persons may be heard.

While not mandatory, the notice also should include accurate legal descriptions of the real property subject to the contraction. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

If more than 70 percent of the acres of land in an area proposed to be contracted is owned by individuals, corporations, or legal entities that are not registered electors, the area may not be contracted unless the owners of more than 50 percent of the acres of land in the area consent to such contraction.[166]

Voter approval of the contraction is required if the municipal governing body calls for a referendum election on the question in the area proposed for exclusion. At the public meeting held to consider the ordinance of contraction, the residents of the area proposed for exclusion may submit a petition, signed by at least 15 percent of the area's qualified voters, requesting a referendum on the question. The municipal governing body then must submit the issue of contraction to the voters of the area before passing such ordinance or vote not to contract the municipal boundaries.[167] If a referendum is held, the city governing body must set the date and publish notice of the referendum in a newspaper of general circulation in the area proposed to be

[162] S. 171.051(1), F.S.
[163] S. 171.051(2), F.S.
[164] *Id*.
[165] S. 171.051(3), F.S.
[166] S. 171.051(11), F.S.
[167] S. 171.051(4), F.S.

excluded or in the municipality at least once each week for the two weeks prior to the election.[168]

If a majority of those participating in the referendum vote in favor of contraction, the area will be removed from the city's jurisdiction on the date established in the contraction ordinance. However, if the vote is against contraction, the area will remain within the city's jurisdiction. No part of that area may become the subject of another contraction proposal for two years from the date of the referendum.[169]

An area removed from a municipality must fail to meet the criteria for annexation. The results of the contraction must not separate any portion of the municipality from the rest of the municipality, and the contracting ordinance must provide for apportionment of any prior existing debt and property.[170]

XIII. THE INTERLOCAL SERVICE BOUNDARY AGREEMENT ACT

As an alternative process for annexation, the respective governing bodies of counties, municipalities, or independent special districts may enter into an interlocal service boundary agreement, jointly determining how services are provided to residents and property.[171] The statute creates a more flexible process for adjusting municipal boundaries and addressing a wider range of the effects of annexation. The purpose is to encourage intergovernmental coordination in planning, service delivery, and boundary adjustments and to reduce conflicts and litigation between local entities. Local governments may develop their own process for reaching an interlocal service boundary agreement meeting certain requirements or use the process provided in statute.

1. INITIATING RESOLUTION

Negotiations for an interlocal service boundary agreement begin when a county, a municipality, or an independent special district adopts an initiating resolution.[172] This resolution must identify an unincorporated area and/or incorporated area, include a map or legal description of the specific area, and state the issues to be negotiated. An independent special district may initiate an interlocal agreement to dissolve the district or in response to a proposed annexation that would remove more than 10 percent of the taxable or assessable value of the district. A county's initiating resolution must designate one or more invited municipalities, while a municipality's initiating resolution may designate invited municipalities.[173] An initiating resolution from an independent special district must designate one or more municipalities and invite the county.[174]

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[168] S. 171.051(7), F.S.
[169] S. 171.051(10), F.S.
[170] S. 171.052, F.S.
[171] Ch. 171, part II, F.S.
[172] S. 171.203(1), F.S.
[173] An "invited municipality" is the initiating municipality and any other municipality designated as such in an initiating resolution or a responding resolution that invites the municipality to participate in negotiating an interlocal service boundary agreement. S. 171.202(10), F.S.
[174] S. 171.203(1)(a), F.S.

2. RESPONDING RESOLUTION

Copies of a county's or municipality's initiating resolution must be provided to every invited municipality, all other municipalities in the county, and each independent special district in the unincorporated area identified in the resolution.[175] Within 60 days of receiving an initiating resolution the county or invited municipality must adopt a responding resolution. This responding resolution may identify additional unincorporated and/or incorporated areas, and may designate additional issues for negotiation. The responding resolution also may invite an additional municipality or independent special district to negotiate.[176] A municipality within the county not originally invited may request participation in the negotiations within a prescribed time frame and the request must be considered.[177]

While one local government cannot compel another to enter into a local service boundary agreement, those participating in the process must negotiate in good faith.[178] Once the parties to the negotiation are determined, they must begin negotiations within 60 days after receiving a responding or participating resolution, whichever occurs later.[179] An invited municipality not adopting a responding resolution is deemed to have waived its rights to participate and is bound by an interlocal service boundary agreement resulting from the negotiations.[180]

Local governments may negotiate simultaneously more than one interlocal service boundary agreement.[181] Counties and municipalities successfully negotiating an interlocal service boundary agreement must adopt the agreement by ordinance; an independent special district must adopt the agreement by final order, resolution, or another method consistent with its charter. Nothing in the statute prohibits a local government from adopting an interlocal service boundary agreement without the consent of an independent special district, unless the agreement provides for the dissolution of the special district or the removal (by annexation) of more than 10 percent of the taxable or assessable value of an independent special district.[182]

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[175] S. 171.203(1)(b)–(c), F.S.
[176] S. 171.203(2), F.S.
[177] S. 171.203(3), F.S. A municipality may adopt a requesting resolution within 60 days of receipt of the initiating resolution or within 10 days of receipt of the responding resolution.
[178] S. 171.203(16), F.S.
[179] S. 171.203(4), F.S.
[180] S. 171.203(5), F.S.
[181] S. 171.203(17), F.S.
[182] S. 171.203(14), F.S.

3. Issues Addressed in an Interlocal Service Boundary Agreement

Issues that may be addressed in an interlocal service boundary agreement include, but are not limited to:

- Identifying a municipal service area and unincorporated service area;[183]
- Identifying the local government responsible for delivering or funding public safety, fire, or emergency rescue and medical services, water and wastewater services, road ownership, construction and maintenance, conservation, parks and recreation, and storm water management services within the area;[184] or
- Identifying services and infrastructure not currently provided by an electric utility or a natural gas transmission company (the law does not affect territorial agreements between electric or public utilities or affect the determination of territorial disputes by the Florida Public Service Commission).[185]

The interlocal service boundary agreement may establish a process and schedule for annexing an area within a designated municipal service area.[186] The agreement also may provide a procedure by which the local government responsible for water and wastewater services applies for necessary permit modifications to reflect changes in surface water management operating entity responsibilities.[187] The agreement must require the existing provider to continue providing all fire and emergency medical services to the annexed area, and remain part of the existing municipal service taxing unit or special district, unless and until one of the following occurs:

- The county and annexing municipality agree, by interlocal agreement or other legally sufficient means, how these emergency services will be provided; or
- A fire rescue services element exists in the respective county's comprehensive plan.[188]

An interlocal service boundary agreement may establish a process for land-use decisions consistent with ch. 163, part II, F.S., including joint land use decisions of the county and municipality, and allow a municipality to adopt land use changes for areas scheduled to be annexed within the term of the agreement. An agreement addressing land use planning must provide procedures for the preparation and adoption of plan amendments, the administration of land development regulations, and the issuance of development orders.[189]

The agreement may address other issues related to service delivery and include the transfer of services and infrastructure, fiscal compensation to one county, municipality,

[183] S. 171.203(6)(a)-(b), F.S.
[184] S. 171.203(6)(c), F.S.
[185] S. 171.203(6)(d), F.S.
[186] S. 171.203(6)(e), F.S.
[187] S. 171.203(6)(j), F.S.
[188] S. 171.203(8), F.S.
[189] S. 171.203(6)(f), F.S.

or independent special district from another local government or special district, and provide for the joint use of facilities and colocation of services.[190] The agreement may require the municipality to send the county a report on its planned service delivery.[191] Finally, an interlocal service boundary agreement may be valid for up to 20 years, must include a provision requiring periodic review, and must require renegotiations to begin at least 18 months before the termination date.[192]

4. Standing to Challenge Certain Plan Amendments

A local government that is a party to the interlocal service boundary agreement must amend the intergovernmental coordination element of its comprehensive plan no later than six months following entry of the agreement, consistent with s. 163.3177(6)(h)1., F.S.[193] For purposes of challenging such plan amendment, the definition of an "affected person" includes those owning real property, residing, or owning or operating a business within the boundaries of the municipal service area, and owners of real property abutting real property within the municipal service area that is the subject of the plan amendment, in addition to those affected persons who would have standing under s. 163.3184, F.S.[194]

5. Review by the State Land Planning Agency

A municipality that is party to an interlocal agreement identifying an unincorporated area for annexation must adopt a comprehensive plan amendment to address future possible annexation. The proposed plan amendment must contain a boundary map of the municipal service area, population projections for the area, and data supporting the provision of public services for the area.[195] The Department of Commerce must review the amendment for compliance with ch. 163, part II, F.S, but does not have the authority to approve or disapprove of a municipal ordinance relating to municipal annexation or contraction.[196]

6. Impasse in Negotiating an Interlocal Service Boundary Agreement

If the parties fail to reach an interlocal service boundary agreement within six months after negotiations begin, the initiating or invited local governments, or the county, may declare an impasse and seek a resolution using the procedures in ss. 164.1053 and 164.1057, F.S. If the parties are still unable to agree at the conclusion of the dispute resolution process, the local governments must hold a joint public hearing on the issues raised in the negotiations.[197] If the local governments still fail to reach an agreement, the initiating local government must wait at least six months before

[190] S. 171.203(6)(g)-(h), F.S.
[191] S. 171.203(6)(i), F.S.
[192] S. 171.203(12), F.S.
[193] S. 171.203(9), F.S.
[194] S. 171.203(10), F.S.
[195] S. 171.203(11)(a), F.S.
[196] S. 171.203(11)(b), F.S.
[197] S. 171.203(13), F.S.

attempting to initiate negotiations under s. 171.203, F.S., on the same issues with respect to the same unincorporated areas.[198]

7. CONTRACTUAL RELATIONSHIPS IN INTERLOCAL SERVICE BOUNDARY AGREEMENT AREA

The ability of counties and municipalities to negotiate interlocal service boundary agreements does not impair any existing franchise agreement or contract without the consent of the franchisee or contracting party. Local governments retain their authority to negotiate franchise agreements for the use of public rights-of-way and providing service.[199]

XIV. ANNEXATION PROCEDURES UNDER AN INTERLOCAL SERVICE BOUNDARY AGREEMENT

A municipality may annex land so identified in an interlocal service boundary agreement by following the statutory procedures.[200] Lands identified for annexation under an interlocal service boundary agreement may include property not eligible for municipal annexation under ch. 171, part I, F.S., including areas not contiguous to the municipality's boundaries or that would create an enclave, as long as the area is urban in character as defined in s. 171.031(12), F.S. However, the agreement may not allow for the annexation of land within a municipality that is not a party to the agreement or of land within another county.[201]

A municipality may annex land within a municipal service area identified in the interlocal service boundary agreement, either through the process in ch. 171, part I, F.S., or using a "flexible" process provided by the interlocal agreement. The flexible process may be used to secure the consent of property owners or registered voters residing in the area proposed for annexation with notice to these individuals.[202]

Annexation within the municipal service area either must meet the consent requirements in ch. 171, part I, F.S., or may be achieved as follows:[203]

- The municipality receives a petition for annexation signed by more than 50 percent of the registered voters in the area proposed for annexation;
- A majority of registered voters in the area to be annexed vote in favor of annexation in a referendum; or
- The municipality receives a petition for annexation signed by more than 50 percent of property owners in the area proposed for annexation.

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[198] S. 171.203(15), F.S.
[199] S. 171.203(19)-(20), F.S.
[200] Ss. 171.204 and 171.205, F.S.
[201] S. 171.204, F.S.
[202] S. 171.205(1), F.S.
[203] S. 171.205(1)(a)–(c), F.S.

If the area to be annexed contains a privately-owned solid waste disposal facility used by multiple local governments, the annexing municipality must develop a plan for the effects of annexation on the facility. The plan must indicate the owner of the facility has been informed of the annexation, the owner does not object to the annexation, and the annexing municipality and the facility have entered an agreement to govern the operations of the facility after annexation.[204]

Enclaves of more than 20 acres within a designated municipal service area may be annexed using a flexible process for securing voter consent, as provided in the interlocal service boundary agreement, with notice to those property owners and residents within the area proposed for annexation. However, the interlocal service boundary agreement may not authorize annexations of such enclaves unless:

- The annexation process meets the consent requirements of ch. 171, part I, F.S.;
- The annexation process includes one or more of the procedures specified in s. 171.205(1), F.S.; or
- The municipality receives a petition for annexation from those owning more than 50 percent of the total real property in the area proposed for annexation.[205]

Enclaves of 20 acres or less within a designated municipal service area and with fewer than 100 registered voters may be annexed using a flexible process for securing the consent of the voters, as provided in the interlocal service boundary agreement. The flexible process must require notice to the registered voters and property owners in the area to be annexed and may include one or more of the procedures described in s. 171.205(1), F.S., or a referendum of the registered voters residing in the area.[206]

Accurate legal descriptions of the real property subject to the annexation are advisable. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

XV. WHY SPECIAL ACTS?

There are several reasons to conduct annexation and contraction by special act. General law does not address the annexation of property from one municipality into another. When the municipal boundaries are coterminous, a special act is needed for any adjustment. A proposed annexation also may require an exception to the procedures in general law.[207] Appendix H lists examples of municipal boundary adjustment through annexation or deannexation by special law.

For example, annexation in Broward County requires an additional step beyond the requirements provided by general law. Any annexation of unincorporated property

[204] S. 171.205(2), F.S.
[205] S. 171.205(3), F.S.
[206] S. 171.205(4), F.S.
[207] A special act pertaining to municipal annexation, contraction, or boundary adjustment must comply with the same strictures in art. III, s. 10, Florida Constitution as any other local bill, including publication or referendum.

within Broward County must be considered at a public hearing conducted by the Broward Legislative Delegation prior to the annexation referendum. Upon approval, the annexation does not take effect until the 15th day of September following adjournment of the next regular legislative session.[208]

XVI. CASE LAW RELATING TO ANNEXATION IN FLORIDA

The Florida law governing municipal annexation[209] has been litigated extensively. Most of the court decisions affirm the Legislature's constitutional authority over creating, abolishing, and amending the jurisdiction and authority of municipalities. Significant decisions relating to annexation may be divided into the following three issue categories:

- Taking private property without just compensation.
- Improperly delegating legislative authority to change municipal boundaries.
- The right to vote in annexation referenda.

1. EXERCISE OF ANNEXATION AUTHORITY

The courts have affirmed the Legislature's power to establish and abolish municipalities by general or special law.[210] A municipality may annex land by passing an ordinance using the statutory procedures.[211] Other cases have required the exercise of annexation authority within the framework of due process, equal protection, and other provisions of the Florida Constitution.[212] Courts also have found the Legislature shares the power to annex with municipalities[213] and has the power to prohibit expressly the expansion of municipal territory by a municipality's independent action.[214] A statute may give a municipality the authority to annex contiguous lands in any proper manner or may ratify an unauthorized exercise of authority conferred.[215]

2. PRIVATE PROPERTY RIGHTS

The courts may restrain the legislative prerogative where the annexation in question is found to be unreasonable.[216] Major considerations for determining the reasonableness of an annexation include the benefits and services rendered in

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[208] Ch. 96-542, Laws of Fla., as amended by ch. 99-447, Laws of Fla.
[209] Ch. 171, F.S.
[210] *City of Fort Lauderdale v. Hacienda Village, Inc.*, 172 So. 2d 451, 452 (Fla. 1965); *SCA Services of Florida, Inc. v. City of Tallahassee*, 418 So. 2d 1148, 1149 (Fla. 1st DCA 1982). *See also State ex rel. Lee v. City of Cape Coral*, 272 So. 2d 481, 483 (Fla. 1973) (Ervin, J., concurring in part and dissenting in part).
[211] *SCA Services of Florida, Inc.,* 418 So. 2d at 1150.
[212] *State ex rel. Lee, 272* So. 2d at 483 (Ervin, J., concurring in part and dissenting in part).
[213] *N. Ridge Gen. Hosp., Inc. v. City of Oakland Park*, 374 So. 2d 461, 464 (Fla. 1979).
[214] *City of Ft. Lauderdale*, 172 So. 2d at 453.
[215] *City of Sebring v. Harder Hall*, 9 So. 2d 350, 352 (Fla. 1942).
[216] *State ex rel. Bower v. City of Tampa*, 316 So. 2d 570, 571-72 (Fla. 2d DCA 1975).

relation to the taxes imposed on the annexed property, the nature of the annexed land, and legislative policy.[217]

Even if land is suitable for annexation, the court will not allow an annexation constituting a "palpably arbitrary, unnecessary, and flagrant invasion of personal and property rights."[218] Unreasonable annexations have been found where city taxes were imposed for which the landowner received no benefits, and where boundaries were extended for revenue purposes only.[219]

Lands are illegally included in a municipality if the lands are so remote from any municipal facility that they may receive no municipal benefits.[220]

3. EQUAL PROTECTION/DUE PROCESS/THE RIGHT TO VOTE IN ANNEXATION REFERENDA

An annexation found to violate a person's rights to due process or equal protection may be declared unconstitutional. The power to annex is limited by the protection of certain rights by the Florida Constitution, whether those rights are expressed or implied.[221] An annexation violates the equal protection guarantee if there is a gross and glaring territorial inequality created by the annexation, such as a sudden, unreasonable, and wholesale extension of municipal boundaries enveloping an area many times the size of the original municipality and subjecting that area to municipal taxation without providing any municipal benefit.[222] Due process is not violated where notice of annexation is broad enough so that average people may reasonably foresee their interests may be affected by the proposed legislation.[223]

In *City of Tallahassee v. Kovach*, the court held landowners did not have statutory standing to contest annexation of property by a city when their property was surrounded on three sides by the property proposed for annexation.[224] Section 171.081, F.S., grants standing to challenge municipal annexation to three categories of parties: those who own property within the annexing municipality, those who reside within the annexing municipality, and those owning property proposed for annexation. Close proximity to the property proposed for annexation is not sufficient.[225] However, even if a party lacks statutory standing to sue, that person is not deprived of access to the courts under the Florida Constitution, which provides the courts are open to every person for redress of any injury.[226]

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[217] *Id.* at 572.
[218] *State ex rel. Davis v. City of Stuart*, 120 So. 335, 346 (Fla. 1929).
[219] *Id*. at 343.
[220] *State ex rel. Landis v. Town of Boca Raton*, 177 So. 293, 293 (Fla. 1937).
[221] *State ex rel. Davis,* supra at 348.
[222] *Id*. at 349.
[223] *N. Ridge Gen. Hosp., Inc.*, 374 So. 2d at 464.
[224] *City of Tallahassee v. Kovach*, 733 So. 2d 576 (Fla. 1st DCA 1999).
[225] *Id.* at 577-78.
[226] *Id.* at 580. *See* art. I, s. 21, Fla. Const.

The Florida Supreme Court has held there is no absolute right to vote on proposed alterations of municipal boundaries. The Legislature may authorize annexation to occur with or without any vote or by a single majority vote of all those affected. [227]

XVII. ATTORNEY GENERAL OPINIONS RELATING TO ANNEXATION

The Florida Attorney General (AG) has issued a number of official opinions pertaining to municipal annexation. The AG is authorized to provide specific state officers, including those of a county, municipality, or other unit of local government, with an official opinion and legal advice in writing on questions of law relating to the official duties of the requesting officer.[228] Although not bound by such opinions, Florida courts give them great weight when interpreting the laws and statutes.[229]

1. VOLUNTARY ANNEXATION

The AG has concluded municipalities using the voluntary method of annexation were not required to hold a referendum on the question[230] and need not meet the criteria for annexation by ordinance.[231] In 1987, the AG opined a municipality may not voluntarily annex land occupied by a single condominium without a petition signed by all owners of units in the condominium. Under s. 718.106(1), F.S., all unit owners in a condominium are owners of separate parcels of real property. Thus, to petition a municipality for voluntary annexation required the signatures of all unit owners in a condominium.[232] In 2007, the AG observed that a municipality could consider whether annexed property would provide a net benefit consistent with the statutory prerequisites for annexation and character of the area to be annexed.[233]

2. ANNEXATION BY ORDINANCE

Three opinions interpreted the statutory requirement for consent to annexation by the owners of more than 50 percent of the land within the affected area if more than 70 percent of the land in that area was owned by individuals, corporations, or other legal entities that were not registered electors of the area.[234] A significant 1996 opinion related to public roads within the state, county, and municipal road systems. Such roads may not be considered in the statutory calculation of ownership of land when trying to determine if more than 70 percent of the land is owned by entities that are not registered electors of the area proposed to be annexed.[235] In 2005, the AG concluded privately owned rights-of-way, water bodies, and condominiums must be considered in the calculation of ownership of land by non-registered elector owners.[236]

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[227] *Capella v. City of Gainesville*, 377 So. 2d 658, 661 (Fla. 1979).
[228] S. 16.01(3), F.S.
[229] *Beverly v. Div. of Beverage of the Dept. of Business Regulation*, 282 So. 2d 657, 660 (Fla. 1st DCA 1973).
[230] Op. Att'y Gen. Fla. 77-133 (1977).
[231] Op. Att'y Gen. Fla. 78-121 (1978).
[232] Op. Att'y Gen. Fla. 87-54 (1987).
[233] Op. Att'y Gen. Fla. 2007-38 (2007).
[234] S. 171.0413(5), F.S.
[235] Op. Att'y Gen. Fla. 96-74 (1996).
[236] Op. Att'y Gen. Fla. 2005-01 (2005).

In 2007, the AG opined the "70 percent" calculation also includes "common area" land. As used, the term "common area" means "all real property within a community which is owned or leased by an association or dedicated for use or maintenance by the association or its members."[237]

3. SUPPLY OF WATER AND SEWER

A 1986 AG opinion concluded a municipality is not required to supply water and sewer services to property outside of its jurisdiction and may limit services to property falling within its municipal boundaries. In the facts presented, as no charter, statutory provision, or contractual agreement required the municipality to furnish water and sewer to areas outside of its jurisdiction, the municipality could refuse to provide such municipal services until such time as the property is annexed.[238]

4. ENFORCEMENT OF TRAFFIC LAWS

In 1989, the AG opined municipal police departments are authorized by s. 316.640(3)(a), F.S., to enforce state traffic laws on state roads within the geographical limits of the municipality although the road itself was not annexed. This conclusion referenced an earlier opinion finding the statute authorized municipalities to provide police protection on federal highways and state roads physically located within corporate municipal boundaries.[239]

5. PROHIBITION AGAINST AD VALOREM TAX REBATE

A 1990 AG opinion stated a municipality may not provide incentives for the annexation of property into the municipality by passing an ordinance allowing a rebate of a portion of the ad valorem taxes collected on newly annexed property. While the Florida Constitution authorizes municipalities to levy ad valorem taxes, these taxes must be collected at a uniform rate within the municipality.[240] The rebate of a portion of the ad valorem taxes paid on newly annexed property effectively created an indirect exemption from taxation that the municipality may not provide without constitutional or statutory authority.[241]

6. CONTRACTION

In 1991, the AG concluded a municipality may contract its boundaries or exclude certain property previously annexed into the municipality by following the statutory contracting procedures.[242] However, only those areas not meeting the criteria for annexation may be proposed for exclusion by municipal governing bodies.[243] An area

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[237] Op. Att'y Gen. Fla. 2007-02 Fla. (2007).
[238] Op. Att'y Gen. Fla. 86-05 (1986). *See also Allen's Creek Properties, Inc. v. City of Clearwater*, 679 So. 2d 1172, 1176-77 (Fla. 1996) (the Court held the city could condition the provision of sewer service on annexation).
[239] Op. Att'y Gen. Fla. 89-57 (1989), referencing Op. Att'y Gen. Fla. 81-41 (1981).
[240] Art. VII, ss. 2, 9, Fla. Const.
[241] Op. Att'y Gen. Fla. 90-23 (1990).
[242] Op. Att'y Gen. Fla. 91-21 (1991).
[243] S. 171.052, F.S.

excluded from a municipality is no longer subject to the municipality's laws, regulations, or ordinances in force at the time of exclusion, but is subject to all laws, regulations, and ordinances in force in the county.[244]

A 1998 AG opinion found a municipality may not exclude from its boundaries an undeveloped and unimproved island surrounded on all sides by incorporated municipal property because the island met the statutory annexation criteria.[245] In addition, although the property was undeveloped or unimproved and the contraction would not create an actual enclave, deannexation would have the same effect as an enclave by creating a pocket of unincorporated land within municipal boundaries, frustrating the purpose of the statutes.

7. CITY CHARTERS

In 2004, the AG opined a municipal charter could not amend the statutory procedures for annexing property. Thus, a municipality may not require an ordinance providing for a voluntary annexation to be submitted for referendum when the statute providing for voluntary annexation does not provide for such a referendum.[246]

8. JUDICIAL REVIEW

In 2007, the AG considered whether a property owner who petitioned for annexation could appeal a denial of the petition. The opinion concluded that while the statute authorizing judicial review[247] did not specifically address the denial of a request for voluntary annexation, the terms were broad enough to encompass affected parties believing they will suffer material injury by the municipality's failure either to comply with the statutory procedures for annexation or to meet the requirements for annexation as applied to the subject property. Consequently, the owner of property subject to voluntary annexation could seek judicial review as a party affected by the actions of the municipality.[248]

XVIII. SUGGESTED READING

Charles K. Coe, "Costs and Benefits of Municipal Annexation," *State and Local Government Review*, Vol. 15, No. 1 (Winter 1983), pp. 44-47.

Alison Yurko, "A Practical Perspective about Annexation in Florida," *Stetson L. Rev.*, Vol. 25, No. 3 (Spring 1996), pp. 699-723.

Alison Yurko, "A Practical Perspective About Annexation in Florida — Making Sense of Florida Statutes Chapters 164 and 171 in 2003 and Beyond," *Stetson L. Rev.*, Vol. 32, No. 3 (Spring 2003), pp. 517-536.

[244] Op. Att'y Gen. Fla. 91-21 (1991).
[245] Op. Att'y Gen. Fla. 98-76 (1998).
[246] Op. Att'y Gen. Fla. 2004-24 (2004).
[247] S. 171.081, F.S.
[248] Op. Att'y Gen. Fla. 2007-38 (2007).

CHAPTER 4
CITY/COUNTY CONSOLIDATIONS

I. SUMMARY

This chapter provides a brief history of the constitutional and statutory provisions relating to the consolidation of city and county governments, and of constitutional activity relating to consolidation.

II. HISTORY OF CITY/COUNTY CONSOLIDATIONS

Consolidation involves combining municipal and county governments so that the boundaries of the county and affected municipalities become the same. Consolidation may be total or partial. Total consolidation occurs where all independent governmental units within a county are assimilated into the consolidated government. When some of the governmental units remain independent, the consolidation is partial.

A proposal for a governmental consolidation should include accurate legal descriptions of the real property subject to the consolidation. Proper description of the subject area enables effective notice to residents and others whose interests are affected substantially by the proposed governmental change.

Consolidation does not require participation of all jurisdictions in the county nor automatically preclude later formation of new cities or special districts. For example, when the consolidated government of Jacksonville/Duval County, Florida, was formed, four cities retained their municipal status (Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach),[249] but four special districts were eliminated and 12 more were consolidated into two dependent districts. Since that time, at least one new independent special district was created within the geographic boundaries of the consolidated government.

III. THE FLORIDA CONSTITUTION AND CONSOLIDATION

Prior to 1934, the Florida Constitution was silent on the subject of consolidation. This lack of constitutional direction left many questions unanswered about the Legislature's authority to enact statutes consolidating city and county governments. Consequently, to avoid potential legal challenges, the Legislature began proposing constitutional amendments authorizing consolidation.

A 1933 joint resolution to amend the Constitution authorized the Legislature to establish a municipal corporation consolidating the governments of Duval County and any of the municipalities within its boundaries, subject to referendum approval of the affected voters.[250] Florida voters adopted this amendment in 1934.[251] However, the

[249] Ch. 67-1320, Laws of Fla.
[250] SJR 113 (1933).
[251] Art. VIII, s. 9, Fla. Const. (1885) (approved on Nov. 6, 1934), retained by reference in art. VIII, s. 6(e), Fla. Const. (1968).

voters of the City of Jacksonville and Duval County did not approve a municipal charter pursuant to this constitutional provision until 1967.[252]

In 1935, the Legislature enacted a joint resolution[253] to amend the Constitution, adopted by the Florida voters in 1936, authorizing the consolidation of Key West and Monroe County, subject to voter approval.[254] The voters of Key West and Monroe County have not voted to employ this authority and enact a consolidated government.

In 1965, the Legislature enacted a joint resolution[255] to amend the Constitution, adopted by the Florida voters in 1966, authorizing consolidation in Hillsborough County in a slightly different manner. This constitutional provision directly authorizes the electors of Hillsborough County to adopt a county charter, conditioned upon the consolidation of the governments of the City of Tampa and the county.[256] This authority also has not been exercised. Hillsborough County, however, became a charter county in 1983 pursuant to the authority in article VIII, section 1, Florida Constitution (1968).[257]

Only Duval County and the City of Jacksonville took advantage of the specific constitutional authority to consolidate. However, the enabling amendments to the 1885 Constitution for the consolidation of the City of Key West and Monroe County, as well as the consolidation of the City of Tampa and Hillsborough County, were adopted by reference and remain a part of article VIII, section 6(e), Florida Constitution.

The 1955 Legislature proposed a constitutional amendment,[258] approved by the Florida voters in 1956, authorizing the voters of Dade County to enact a home rule charter.[259] This constitutional provision did not authorize consolidation as authorized for the other three counties. However, the provision empowered the electors of Miami-Dade County,[260] through their charter, to: 1) create a central metropolitan government; 2) merge, consolidate, and abolish all municipal corporations, county, or district

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[252] Ch. 67-1320, Laws of Fla. *See also* City of Jacksonville, Fla., "About Jacksonville," available at https://www.jacksonville.gov/departments/office-of-economic-development/about-jacksonville (last visited Nov. 14, 2024).
[253] SJR 429 (1935).
[254] Art. VIII, s. 10, Fla. Const. (1885) (approved on Nov. 3, 1936), retained by reference in art. VIII, s. 6(e), Fla. Const. (1968).
[255] CS/HJR 1987 (1965).
[256] Art. VIII, s. 24, Fla. Const. (1885) (approved on Nov. 8, 1966), retained by reference in art. VIII, s. 6(e), Fla. Const. (1968).
[257] Charter of Hillsborough County, art. I, s. 1.01, available at https://library.municode.com/fl/hillsborough_county/codes/code_of_ordinances,_part_a?nodeId=CHHICO (last visited Nov. 14, 2024); *see also* Hillsborough County, Fla., "About the County Charter," available at https://www.hillsboroughcounty.org/en/about-hillsborough/charter/about-the-county-charter. (last visited Nov. 14, 2024).
[258] SJR 1046 (1955).
[259] Art. VIII, s. 11, Fla. Const. (1885) (approved on Nov. 6, 1956), retained by reference in art. VIII, s. 6(e), Fla. Const. (1968).
[260] In 1997, Dade County changed its name to "Miami-Dade County" by amending s. 1-4.2., Code of Ordinances of Miami-Dade County. All constitutional references to "Dade County" are deemed to apply to Miami-Dade County. Statutory references subsequently were updated to "Miami-Dade County." *See* ch. 2008-4, Laws of Fla.

governments in the county; and 3) provide a method by which any and all of the functions or powers of any municipal corporation or other governmental entity in Miami-Dade County may be transferred to the board of county commissioners.

Article VIII, section 3 of the 1968 Florida Constitution generally authorizes consolidation. Under this section, city/county consolidations may occur only through a consolidation plan passed by special act of the Legislature and subject to approval of the electorate. Voter approval may be obtained via a single countywide referendum or through separate referenda held in each affected political jurisdiction. The consolidation plan cannot make new residents responsible for old debts unless they benefit from the facility or service for which the indebtedness was incurred.

IV. FLORIDA STATUTES ON CONSOLIDATED GOVERNMENTS

Several general laws uniquely affect consolidated governments. These statutes fall into three broad categories: retirement and pension rights, taxation and finance, and export trade. These statutes apply to the consolidated government of Jacksonville/Duval County and, in some cases, Miami-Dade County. However, these provisions could apply to any other governments that consolidate.

1. RETIREMENT AND PENSION RIGHTS

Section 112.0515, F.S., protects the rights of all public employees in any retirement or pension fund. Public employees' benefits or other pension rights may not be diminished, impaired, or reduced by reason of city/county consolidation or other types of governmental reorganization.

In addition to the foregoing protection, s. 121.081(1)(f) and (g), F.S., states the conditions under which past or prior service may be claimed and credited for purposes of calculating retirement benefits. For officers and employees of any county or city involved in a consolidation, the following conditions apply:

- Employees participating in a local retirement system of any county or city involved in a consolidation may, if eligible, elect to switch to the Florida Retirement System. Employer contributions must continue at required rates.
- Past-service credit will be given.
- Membership in a state retirement system will be protected for officers or employees of a consolidated government enrolled in the system on or before May 15, 1976.

2. TAXATION AND FINANCE

Several statutes financially affect consolidated governments. These laws generally relate to millage determination, local option taxes, and revenue sharing.

For purposes of determining millage rates for ad valorem taxing purposes, the government of Miami-Dade County and the consolidated government of

Jacksonville/Duval County are defined as county governments.[261] Except for voted levies, cities and counties are constitutionally limited to a millage cap of 10 mills for municipal purposes and 10 mills for county purposes.[262] However, because consolidated governments provide both municipal and county services, s. 200.141, F.S., grants Miami-Dade and consolidated Jacksonville/Duval Counties the right to levy a millage up to 20 mills on the dollar of assessed valuation.

Regarding local option taxes, consolidated governments may levy most taxes other local governments are authorized to levy. These governments also are specifically authorized to levy a convention development tax on transient rentals by passage of an ordinance. Revenues generated by such a tax must be used to promote tourism or build, improve, or enlarge publicly owned convention centers, stadiums, exhibition halls, arenas, coliseums or auditoriums.[263]

3. EXPORT TRADE

Each county operating under a government consolidated with one or more municipalities in the county has the following powers:[264]

- Own, maintain, operate, and control export trading companies and foreign sales corporations as provided by the laws of the United States.
- Own, maintain, operate, and control cargo clearance centers and customs clearance facilities and corporations established for the purpose of providing or operating such facilities.
- Maintain the confidentiality of trade information to the degree provided by the Export Trading Company Act of 1982, as amended.
- Maintain the confidentiality of trade information and data pursuant to the patent laws of the United States, the patent laws of foreign nations (to the extent such laws are enforced by the courts of the United States), the copyright laws of the United States, the copyright laws of foreign nations (to the extent they are enforced by the courts of the United States), and the trade secrets doctrine.
- Authorize airport and port employees to serve as officers and directors of export trading companies, foreign sales corporations, and customs and cargo clearance corporations.

4. FLORIDA CONSOLIDATION ACTIVITY

No successful consolidation has occurred in Florida since the consolidation of Duval County and the City of Jacksonville in 1967. Despite the perceived benefits of streamlining governmental functions, and the Legislature's attempts to simplify the process, Floridians have consistently rejected consolidation proposals at the polls. A list of failed attempts at consolidation in Florida since 1967, along with a vote count, appears in Appendix I.

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[261] S. 200.001(8), F.S.
[262] Art. VII, s. 9, Fla. Const.
[263] S. 212.0305(4), F.S.
[264] S. 125.025, F.S.

V. SUGGESTED READING

Case Studies of Consolidation Attempts

Dan During, The Effects of City-County Government Consolidation: The Perspectives of United Government Employees in Athens-Clark County, Georgia, Public Administration Quarterly, Vol. 19, No. 3 272-298 (Fall 1995).

William Lyons, *The Politics of City-County Merger: The Lexington-Fayette County Experience*, (University Press of Kentucky, 1977).

Richard Martin, *Consolidation: Jacksonville/Duval County: The Dynamics of Urban Political Reform*, (Crawford Publishing Company, 1968).

Finance and Taxation Issues

Office of Economic and Demographic Research, *2023 Local Government Financial Information Handbook* (January 2024), available at https://edr.state.fl.us/Content/local-government/reports/lgfih23.pdf (last visited Nov. 14, 2024).

General

Todd Newcombe, What Price Consolidation?, Governing the Future of States and Localities (May 24, 2012), available at http://www.governing.com/columns/mgmt-insights/col-government-consolidation-cost-saving-results-alternatives.html (last visited Nov. 14, 2024).

James B. Crooks, *Jacksonville: The Consolidation Story, from Civil Rights to the Jaguars* (University Press of Florida, 2004).

Caroline Cournoyer, Cities, Counties and the Urge to Merge, Governing the Future of States and Localities (September 27, 2012), available at https://www.governing.com/archive/col-cities-counties-consolidation.html (last visited Nov. 14, 2024).

Suzanne M. Leland and Kurt Thurmaier, *City-County Consolidations: Promises Made, Promises Kept?* (Georgetown University Press, 2010).

National League of Cities, Cities 101 - Consolidations, available at https://www.nlc.org/resource/cities-101-consolidations/ (last visited Nov. 14, 2024).

University of Tennessee, Institute for Public Service, *Game Plans for Consolidation: The "How To" Book*, (University of Tennessee, Institute for Public Service, in cooperation with The Appalachian Regional Commission, 1988).

CHAPTER 5
SPECIAL DISTRICTS

I. SUMMARY

Special districts are special purpose units of local government operating within a limited geographic area.[265] Special districts have existed in the United States for over 200 years and are found in every state and the District of Columbia.

In Florida, special districts perform a wide variety of functions, such as providing fire protection services, delivering urban community development services, and managing water resources. Special districts typically are funded through ad valorem taxes, special assessments, user fees, or impact fees. The Uniform Special District Accountability Act, ch. 189, F. S., generally governs the creation and operations of special districts; however, other general laws may more specifically govern the operations of certain types of special districts.

As of November 14, 2024, there were 607 active dependent special districts and 1,418 active independent special districts in Florida.[266] Community development districts are the most frequently created form of independent special district. Other common special districts in Florida include drainage and water control districts, fire control districts, and community redevelopment districts.[267]

II. SPECIAL DISTRICTS IN THE UNITED STATES

Benjamin Franklin established the first special district on December 7, 1736, when he created the Union Fire Company of Philadelphia, a volunteer fire department. Residents in a certain neighborhood paid a fee to receive fire protection, while any resident not paying the fee had no fire protection services. Soon, many volunteer fire departments formed throughout Philadelphia. This prompted Franklin to boast that his city had the best fire service in the world.[268]

Special district governments provide specific services not otherwise supplied by existing general-purpose governments. Most of these entities perform a single function, but, in some instances, their enabling legislation allows them to provide

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[265] S. 189.012(6), F.S.

[266] Florida Department of Commerce, Division of Community Development, Special District Accountability Program, Official List of Special Districts Online, *State Totals*, available at https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts (last visited Nov. 14, 2024).

[267] Florida Department of Commerce, Division of Community Development, Special District Accountability Program, Official List of Special Districts Online, *Special District Function Totals,* available at http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts (last visited Nov. 14, 2024).

[268] Reprinted from Florida Department of Commerce, Division of Community Development, Special District Accountability Program, *Florida Special District Handbook Online*: "A Brief History of Special Districts," available at http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online (last visited Nov. 14, 2024, hereinafter Special District Handbook Online).

several, usually related, types of services. The services provided by these districts range from basic social needs such as hospitals and fire protection to the less conspicuous tasks such as mosquito abatement and the upkeep of cemeteries.

In 2022, special district governments[269] totaled 39,555 nationwide, an increase of 1,013 special districts since the 2017 Census of Governments.[270]

The number of special district governments varies considerably among the states, and has only a weak relationship to population size. As of 2022, the following states, each having at least 1,000 special district governments, accounted for over 50 percent of all special districts nationally:[271]

State	Number of Special Districts	State	Number of Special Districts
Illinois	3,218	Kansas	1,468
Colorado	3,201	Florida	1,374
Texas	2,984	Nebraska	1,303
California	2,949	Washington	1,275
Missouri	1,927	New York	1,189
Pennsylvania	1,712	Oregon	1,029

III. BRIEF HISTORY OF SPECIAL DISTRICTS IN FLORIDA[272]

In Florida, the first special districts were created almost 200 years ago. At the time, Florida was a territory of log settlements scattered between the only two cities, Pensacola and St. Augustine. The entire territory consisted of two large counties,

[269] The U.S. Census Bureau defines "special district governments" as "(a)ll organized local entities (other than counties, municipalities, townships, or school districts) authorized by state law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions." U.S. Census Bureau, *Glossary*, available at https://www.census.gov/glossary/#term_Specialdistrictgovernments (last visited Nov. 14, 2024).

[270] *Compare* U.S. Census Bureau, Special District Governments by Function: 2022, *available at* https://www.census.gov/library/visualizations/2023/econ/special-district-governments-by-function.html (last visited Nov. 14, 2024) *with* U.S. Census Bureau, Count of Special District Governments by Function: 2017, *available at* https://www.census.gov/content/dam/Census/library/visualizations/2019/econ/from_municipalities_to_special_districts_america_counts_october_2019.pdf (last visited Nov. 14, 2024).
The final number reported for 2012 was 38,266. U.S. Census Bureau, *2012 Census of Governments, Local Governments and Public Schools Systems by Type and State:* 2012 Census of Governments, available at https://www.census.gov/programs-surveys/cog.html, (last visited April 30, 2020). As of the date this manual was published, the Census Bureau had not yet published updated information from the 2020 Census. *See* information at https://www.census.gov/content/dam/Census/library/visualizations/2021/econ/2022-census-of-governments.pdf.

[271] U.S. Census Bureau, Types of U.S. Local Governments by State: 2022 , available at https://www.census.gov/library/visualizations/interactive/types-local-governments-by-state-2022.html (last visited Nov. 14, 2024).

[272] The "Brief History of Special Districts in Florida" has been reprinted from the Florida Special District Handbook Online, supra.

Escambia and St. Johns, with a contiguous border defined by the Suwannee River.[273] Because no roads existed, the Territorial Legislators had to make the long, difficult sea voyage between the co-capitals, Pensacola and St. Augustine. In 1822, the legislators voted to establish a capital in a more convenient location. A year later, two men met on a pine-covered hill, halfway between Pensacola and St. Augustine, and chose the site of the new capital. Within a year, Florida's first Capitol, a small log cabin just big enough for all six legislators, was built in what is today Tallahassee.

Floridians realized early that the transportation needs of a growing territory could be managed effectively by a group of local citizens organized into a district with vested powers. During the same session that the decision was made to move the capital, the Territorial Legislature also authorized the creation of the first special districts in Florida by enacting the Road, Highway, and Ferry Act of 1822. Created to establish and maintain public roads, the first road districts had no taxation authority and solved their labor needs by conscription. Men failing to report to work were fined one dollar per day.

In 1845, soon after Florida became a state, the Legislature went a step further and established the first special district by special act. Five commissioners were empowered to drain the "Alachua Savannah." To finance the project, the first special assessments were made on landowners based on the number of acres owned and the benefit derived.

The popularity of special districts to fund public works continued through the end of the 19th century as more settlers came to Florida. By the 1920's, the population had increased substantially in response to Florida's land boom. Many special districts were created to finance large engineering projects. Some of these special districts are still in existence today, such as the South Florida Conservancy District and the Florida Inland Navigation District. By the 1930's, the surge of new residents created the need for the first mosquito eradication district and other very specialized districts. After World War II, the baby boom and Florida's growing popularity created the need for a variety of new special districts, such as aviation authorities and hyacinth control districts. Soon, beach erosion, hospital and fire control special districts grew rapidly along with the traditional road, bridge and drainage special districts.

IV. LEGISLATIVE REVIEW OF SPECIAL DISTRICTS

In 1972, approximately 1,200 independent and dependent special districts were identified in Florida; however, the exact number was unknown. The 1972 Commission on Local Government investigated the role of special districts in Florida. Commission staff reported that “special districts have been ‘invisible government,’ virtually unidentifiable.” One of the Commission’s recommendations was that the Legislature, except for specific chapters, should repeal all general law enabling legislation authorizing the creation of special districts.

[273] Charlton W. Tebeau & William Marina, *A History of Florida* (3d Ed.), 106-109 (University of Miami Press 1999).

During the 1970s, other concerns were raised about these "phantom units of government" and the lack of special district accountability. Newspaper articles were published regarding illegal tax levies and the misuse of bond proceeds by special districts. In 1974, the Legislature enacted the "Formation of Local Governments Act"[274] which, with the exception of counties with a home rule charter, was designed to provide the exclusive procedure for creating special districts. Under this act, a charter creating a special district could only be adopted by special act of the Legislature or by ordinance of a county or municipal governing body having jurisdiction over the affected area.

Meanwhile, special districts created for land development activities, capital improvements, and the delivery of urban community development services received legislative attention. In 1975, the Legislature enacted the "New Communities Act of 1975" to address these limited multi-purpose districts.[275]

In 1978, the State Board of Administration urged the Legislature to review laws governing the creation and powers of special districts. Among other things, the Board's resolution recommended changes that would "assure that a continued proliferation of independent governing bodies does not occur."

In 1980, the Legislature examined special districts once again. The House Committee on Community Affairs published a report on independent special districts and, among other things, recommended limiting the power of county and city district creation to dependent districts only; repealing district creation procedures in conflict with ch. 165, F.S.; repealing special district election procedures in conflict with The Florida Election Code; and administering special district bond funds by a court-approved trustee.

In 1987, a detailed three-year study by the Florida Advisory Council on Intergovernmental Relations culminated in published reports. From 1987 through 1989, the House Committee on Community Affairs proposed legislation to bring uniformity and accountability to the creation and operation of special districts.

V. THE UNIFORM SPECIAL DISTRICT ACCOUNTABILITY ACT

In 1989, the Legislature enacted ch. 189, F.S., the "Uniform Special District Accountability Act." The overall legislative purpose of ch. 189, F.S., was to consolidate and unify the provisions of existing law relating to the creation and accountability of special districts.[276] One of the statute's primary goals is to "[c]larify special district

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[274] Ch. 165, F.S., currently is the "Formation of Municipalities Act." The provisions of this chapter relating to special districts were modified and transferred to ch. 189, F.S. *See* ch. 89-169, ss. 35-42, Laws of Fla.

[275] Ch. 75-204, Laws of Fla., codified as ss. 163.601-163.604, 163.611-163.613, 163.621-163.623, and 163.631-163.632, F.S. (ch. 163, part VI, F.S.). This act subsequently was replaced by ch. 190, F.S., the Uniform Community Development District Act of 1980, ch. 80-407, s. 2, Laws of Fla., originally enacted as ss. 189.101-189.131, F.S. These sections were renumbered as ch. 190, F.S., in the 1980 Florida Statutory Supplement.

[276] S. 189.06, F.S. S*ee Forsythe v. Longboat Key Beach Erosion Control Dist*., 604 So.2d 452, 453 (Fla. 1992).

definitions and creation methods in order to ensure consistent application of those definitions and creation methods across all levels of government."[277]

While providing for the general governance of special districts, ch. 189, F.S., excludes certain types of special districts from specified provisions. The chapter controls the creation, operations, financial reporting requirements, and funding authority of special districts; the election of district governing body members; and compliance with general laws on issues such as public records, public meetings, and comprehensive planning.

The statute defines a "special district" as a unit of local government created for a special purpose, as opposed to a general purpose, that has jurisdiction to operate within a limited geographic boundary and is created by general law, special act, local ordinance, or rule of the Governor and Cabinet.[278] A special district has only those powers expressly provided by, or which can be 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. Special districts do not include general purpose local governments (counties and municipalities), school districts, community college districts, Seminole and Miccosukee Tribe Special Improvement Districts, municipal service taxing or benefit units, boards that provide electrical service and are political subdivisions of a municipality or are part of a municipality, and entities with governing boards that do not have policymaking powers, such as advisory boards.

VI. "DEPENDENT" AND "INDEPENDENT" SPECIAL DISTRICT CLASSIFICATIONS

Chapter 189, F.S., establishes criteria defining whether a special district is a "dependent special district" or an "independent special district." The distinction is crucial for several reasons, particularly as the requirements for creating special districts vary depending on whether the district is dependent or independent.[279]

1. DEPENDENT SPECIAL DISTRICTS

A special district is a dependent special district if it meets at least one of the following criteria:

- The special district's governing body is identical to the governing body of a single county or municipality;
- All members of the special district's governing body are appointed by the governing body of a single county or municipality;
- Members of the special district's governing body are subject to removal at will by the governing body of a single county or municipality during unexpired terms; or

[277] S. 189.06(5), F.S.
[278] S. 189.012(6), F.S.
[279] *Forsythe*, supra at 454.

- The special district's budget is subject to approval or veto by the governing body of a single county or municipality.[280]

As of November 14, 2024, there were 607 active dependent special districts in Florida.[281]

2. INDEPENDENT SPECIAL DISTRICTS

An "independent special district" is any special district that is not a dependent special district. A district that includes land in more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.[282] Independent special districts do not possess home rule power. Therefore, the only powers possessed by independent special districts are those expressly provided by, or which can be reasonably implied from, the special district's charter or by general law.[283] As of November 14, 2024, there were 1,418 active independent special districts in Florida performing a broad range of functions.[284]

Members of the governing body of an independent special district elected by the electors of the district are subject to 12-year term limits, unless the district's charter provides for more restrictive terms of office.[285] Any term of office that commenced before November 5, 2024, does not count toward this limitation and this provision does not apply to the governing body of a community development district or any independent special district created by special act that provides that any additional powers to community development districts (CDDs) constitutes a grant of power to the district.[286]

The boundaries of an independent special district may only be changed by general law or special act, notwithstanding any special law or general law of local application to the contrary.[287] This requirement does not apply to CDDs.

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[280] S. 189.012(2), F.S.
[281] Florida Department of Commerce, Division of Community Development, Special District Accountability Program, Official List of Special Districts Online, *State Totals*, available at https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts (last visited Nov. 14, 2024).
[282] S. 189.012(3), F.S.
[283] *State ex rel. City of Gainesville v. St. Johns River Water Mgmt. Dist.*, 408 So. 2d 1067 (Fla. 1st DCA 1982).
[284] Florida Department of Commerce, Division of Community Development, Special District Accountability Program, Official List of Special Districts Online, *State Totals,* available at https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts (last visited Nov. 14, 2024).
[285] S. 189.0312(1), F.S.
[286] S. 189.0312(2), F.S.
[287] S. 189.0313, F.S.

VII. FORMATION OF SPECIAL DISTRICTS

1. FORMATION OF DEPENDENT SPECIAL DISTRICTS

As a general rule, dependent special districts are created at the prerogative of the counties and municipalities and independent special districts are created only as authorized by the Legislature.[288] Although new dependent special districts may be created directly by the Legislature without authorization by the local government upon which the district will depend, the Uniform Special District Accountability Act provides that a charter for the creation of a dependent special district must be adopted either by ordinance of the county or municipal governing body having jurisdiction over the area affected or by the Legislature upon receipt of a request or with the consent of the local government upon which the special district will be dependent.[289]

A county is authorized to create, by ordinance, a dependent special district within the county, subject to the approval of the governing body of any affected incorporated area.[290] Municipalities also are authorized to create, by ordinance, a dependent special district within the municipality.[291] The ordinance creating a dependent special district must include the following:

- The purpose, powers, functions, and duties of the district.
- The geographic boundary limitations of the district.
- The authority of the district.
- An explanation of why the district is the best alternative.
- The membership, organization, compensation, and administrative duties of the governing body.
- The applicable financial disclosure, noticing, and reporting requirements.
- The methods for financing the district.
- A declaration that the creation of the district is consistent with the approved local government comprehensive plans.[292]

County charters also may contain provisions limiting the creation of special districts or their activities.

Ordinances or bills creating dependent special districts should include accurate legal descriptions of the real property to be included in the special district. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed special district.

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[288] *See* s. 189.011(1), F.S. (stating legislative purpose and intent for Uniform Special District Accountability Act).
[289] S. 189.02, F.S. *See generally* ch. 2016-22, s. 5, Laws of Fla. (creating statutory provision clarifying authority of Legislature to create dependent special districts by special act).
[290] S. 189.02(2), F.S.
[291] S. 189.02(3), F.S.
[292] S. 189.02(4), F.S.

The charter must state the status of the district as a dependent district.[293] If a dependent district created by the Legislature has not had its special law converted to local ordinance, the district's charter may not be amended without legislative approval in the form of a local bill amending the dependent district's enabling legislation.

2. FORMATION OF INDEPENDENT SPECIAL DISTRICTS

With the exception of community development districts,[294] the charter for any new independent special district must include the minimum elements required by ch. 189, F.S.[295] The statutes expressly prohibit any special laws or general laws of local application from:

- Creating special districts that do not conform to the minimum requirements for district charters under s. 189.031(3), F.S.[296]
- Exempting district elections from the requirements of s. 189.04, F.S.[297]
- Exempting a district from the requirements for bond referenda in s. 189.042, F.S.[298]
- Exempting a district from any requirements for reporting, notice, or public meetings under s. 189.051, F.S. (requirements for issuing bonds if no referendum required); s. 189.08, F.S. (requiring special district reports on public facilities); s. 189.015, F.S. (notice and reports of special district public meetings); or s. 189.016, F.S. (required reports, budgets, and audits).[299]
- Creating a district for which a statement documenting specific required matters is not submitted to the Legislature.[300]

These prohibitions on specific types of special laws were passed by a three-fifths majority in the House and Senate when ch. 189, F.S., was adopted originally.[301] They may be amended or repealed only "by like vote."[302]

The charter must state the status of a newly-created district as independent.[303] Charters of independent special districts must address and include certain required provisions, including the purpose of the district, its geographical boundaries, its taxing

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[293] S. 189.022, F.S.
[294] S. 189.0311, F.S.; *see also* s. 190.004, F.S.
[295] *See* s. 189.031(4), F.S.
[296] S. 189.031(2)(a), F.S.
[297] S. 189.031(2)(b), F.S.
[298] S. 189.031(2)(c), F.S.
[299] S. 189.031(2)(d), F.S.
[300] S. 189.031(2)(e), F.S. Each required statement filed with the Legislature must include the purpose of the proposed district, the authority of the district, an explanation of why the district is the best alternative, and a resolution or official statement from the local general-purpose government where the proposed district will be located stating the district is consistent with approved local planning and the local government does not object to creation of the district.
[301] Ch. 89-169, s. 67, Laws of Fla.
[302] Art. III, s. 11(a)(21), Fla. Const. *See School Board of Escambia Co. v. State*, 353 So. 2d 834, 839 (Fla. 1977).
[303] S. 189.031(5), F.S.

authority, its bond authority, and the selection procedures for the members of its governing body.[304]

As with any other special act or general act of local application, local bills creating independent special districts must comply with all other criteria mandated by the Florida Constitution, including requisite notice requirements. The bill also should include accurate legal descriptions of the real property subject to the creation of the special district. Proper description of the subject area by the bill enables effective notice to those whose interests are affected by any proposed governmental change.

3. COUNTY FORMATION OF DISTRICTS INCLUDING UNINCORPORATED AND INCORPORATED AREAS

A county may create by ordinance a special district including both unincorporated and incorporated areas of the county, but only with the approval of any affected municipality.[305] These special districts are authorized to provide municipal services and facilities "from funds derived from service charges, special assessments, or taxes within [the] district only" and may not provide services exclusively in the unincorporated area. The statute authorizes such a special district to levy any millage designated in its creating ordinance and approved by a vote of the electors as required by the Florida Constitution.[306]

VIII. NON-LEGISLATIVE CREATION OF INDEPENDENT SPECIAL DISTRICTS

General law authorizes the creation of certain types of independent special districts without specific action by the Legislature. The Governor and Cabinet, a municipality or county, or a regional combination of cities and counties may initiate the creation of certain special districts in compliance with statutory requirements.

For example, ch. 190, F.S., authorizes the Governor and Cabinet, acting as the Florida Land and Water Adjudicatory Commission, to establish a CDD of 2,500 acres or more. The exclusive and uniform method for creating a CDD of less than 2,500 acres is by county or municipal ordinance.[307]

The Secretary of Environmental Protection may approve an agreement between local governmental units establishing regional water supply authorities.[308]

General law authorizes counties to create, by local ordinance, several types of independent special districts including juvenile welfare boards/funding for children's services,[309] county health or mental health care special districts/funding for indigent health care services,[310] and public hospital districts.[311]

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[304] Section 189.031(3), F.S., lists the minimum charter requirements.
[305] S. 125.01(5)(a), F.S.
[306] S. 125.01(5)(c), F.S.
[307] S. 190.005(2), F.S.
[308] S. 373.713, F.S
[309] S. 125.901, F.S.
[310] S. 154.331, F.S.
[311] Ch. 155, F.S.

Any combination of two or more counties, municipalities, or other political subdivisions may establish a regional transportation authority.[312]

IX. FLORIDA CONSTITUTION PROVISIONS RELATED TO SPECIAL DISTRICTS

In addition to ch. 189, F.S., and the constitutional requirements generally applicable to Florida government,[313] the following constitutional provisions relate specifically to special districts:

Florida Constitution	Summary
Art. I, § 24 Access to public records and meetings	Special districts are subject to open meetings and public records requirements
Art. III, § 11 Prohibited special laws	Pursuant to this provision, the Legislature enacted ss. 189.031(2), 190.049, and 298.76(1), F.S., which limit the subjects of special acts relating to certain districts
Art. III, § 14 Civil service system	Authorizes the Legislature to create a civil service system for special districts
Art. VII, § 8 Aid to local governments	Permits appropriation of state funds to special districts as provided by general law, including the use of relative ad valorem assessment levels determined by a state agency designated by general law
Art. VII, § 9 Local taxes	Permits the Legislature, by general or special law, to authorize special districts to levy ad valorem taxes at a millage rate approved by a vote of the electors of the special district; and permits the Legislature, by general law only, to authorize special districts to levy taxes other than ad valorem taxes, except ad valorem taxes on intangible property and taxes otherwise prohibited by the Florida Constitution
Art. VII, § 10 Pledging credit	Prohibits a special district from becoming a joint owner with or stockholder of, or give, lend or use its taxing power or credit to aid, any corporation, association, partnership, or person, with specified exceptions
Art. VII, § 12 Local bonds	Authorizes special districts with taxing power to issue certain bonds and other certificates of indebtedness to finance or refinance capital projects authorized by law, but only if approved by a vote of the electors, and allows certain bonds to be issued to refund outstanding bonds and interest and redemption premium at a lower net average interest cost rate

[312] S. 163.567, F.S.
[313] E.g., art. III, s. 13, Fla. Const. (limiting terms of office to four years).

Florida Constitution	Summary
Art. VII, § 14 Bonds for pollution control and abatement and other water facilities	Permits issuing bonds pledging the full faith and credit of the state, when authorized by law, for pollution control and abatement and other water facilities to be operated by special districts
Art. VIII, § 4 Transfer of powers	Permits the transfer of powers between a special district and a county, municipality, or other special district, if authorized by general or special law or resolution of the affected governing bodies
Art. VIII, § 6 Schedule to Article VIII	Perpetuates special districts in the state, their powers and jurisdiction, as these existed on the date the 1968 Florida Constitution was ratified
Art. XII, § 2 Property taxes; millages	Permits the continuance of property tax millages levied by special districts on the date revisions to the Florida Constitution became effective in 1968
Art. XII, § 15 Special district taxes	Provides that ad valorem taxing power vested by law in a special district existing on the date revisions to the Florida Constitution became effective in 1968 may not be abrogated by Art. VII, § 9(b); however, such powers may, except to the extent necessary to pay outstanding debts, be restricted or withdrawn by general or special law

X. FUNDING SOURCES FOR SPECIAL DISTRICTS

Special districts are funded by a variety of sources, depending upon the purpose of each special district and the authorization provided in each district's charter. The primary revenue sources for special districts may include ad valorem taxes, special assessments, and user fees. Special districts do not possess "home rule" powers; therefore, special districts may impose only those taxes, assessments, or fees authorized by special or general law.

1. AD VALOREM TAXES

Special districts may be authorized by general or special law to levy ad valorem taxes.[314] A special act creating a dependent or independent special district, or a general act authorizing the creation of special districts, may authorize the special district to impose ad valorem taxes within a stated millage cap subject to elector approval.[315] A "mill" is one one-thousandth of a United States dollar (0.1 cents).[316] This value may also be expressed as $1 per $1,000 or 0.1 percent.

Dependent special district ad valorem tax millage, when added to the millage rate of the governing body to which it is dependent, may not exceed the maximum rate

[314] Art. VII, s. 9(a), Fla. Const.
[315] Art. VII, ss. 1(a) and 9(a), Fla. Const.; s. 200.001(8)(e), F.S.
[316] S. 192.001(10), F.S.

applicable to such governing body.[317] The millage levied by a dependent special district is added to the millage levied by its creating local government and may not exceed the 10 mill cap imposed by the Florida Constitution.[318]

A special act or general law establishing an independent special district generally establishes a maximum millage rate that may be imposed on property owners within the district. A millage rate is then established by the district's governing body in accordance with the law establishing the district, and must be approved by the electors prior to levy.[319] The millage rate imposed by an independent special district is separate from the millage imposed by the county or municipality within which the independent special district is located.

2. SPECIAL ASSESSMENTS

Special assessments are a revenue source available to fund local improvements or essential services.[320] There are two requirements for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties receiving the special benefit.[321] The test applied to evaluate whether a particular service confers a special benefit on property is "whether there is a 'logical relationship' between the services provided and the benefit to real property."[322] If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.[323]

3. IMPACT FEES

Impact fees represent a total or partial reimbursement to local governments for the cost of additional facilities or services made necessary due to new development. The purpose of impact fees is to shift the capital expense burden of growth to the developer and new residents rather than imposing the cost of the additional facilities or services upon the general public. Impact fees have been levied to fund several types of projects, including the expansion of water and sewer facilities and the construction of road improvements, school facilities, and park expansions.

An impact fee levied by a local government must meet the "dual rational nexus test" in order to withstand legal challenge. First, there must be a reasonable connection, or rational nexus, between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and

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[317] S. 200.001(8)(d), F.S.
[318] Art. VII, s. 9(b), Fla. Const.
[319] Art. VII, s. 9(b), Fla. Const.
[320] *See generally* ch. 170, F.S. (Supplemental and Alternative Method of Making Local Municipal Improvements).
[321] *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992). *See also Collier County v. State*, 733 So. 2d 1012, 1017 (Fla. 1999), *Lake County v. Water Oak Mgmt. Corp.*, 695 So. 2d 667, 669 (Fla. 1997), *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180, 183 (Fla. 1995).
[322] *Lake County v. Water Oak Mgmt. Corp*., supra at 669.
[323] *See City of Boca Raton*, 595 So.2d at 29 ("[A] legally imposed special assessment is not a tax.").

the benefits accruing to the new development from those expenditures.[324] Meeting the second criterion requires the local government ordinance imposing the impact fee to earmark the funds collected to acquire the new capital facilities necessary to benefit the new residents.

Due to the growth of impact fee collections and local governments' reliance on such fees, the 2006 Legislature enacted the Florida Impact Fee Act, which codified much of the case law pertaining to impact fees.[325] When a local government adopts an impact fee, the governing authority must comply with the following requirements:

- Calculate the impact fee based on a study using the most recent and localized data available within four years of the update.
- Provide for accounting and reporting of impact fee collections and expenditures. A local government imposing an impact fee to address infrastructure needs must account for the revenues and expenditures of such impact fee in a separate accounting fund.
- Limit administrative charges for collecting impact fees to actual costs.
- Provide at least 90 days' notice before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.
- Collection of the impact fee may not be required to occur earlier than the date the building permit was issued.
- The impact fee must be proportional and reasonably connected to the need for additional capital facilities and the increased impact generated by the new construction.
- The impact fee must be proportional and reasonably connected to the expenditures of the funds collected and the benefits accruing to the new construction.
- The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
- Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to the increased impact generated by the new construction.[326]

In any legal challenge to an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the requirements of s. 163.31801, F.S. The court may not use a deferential standard.[327]

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[324] *St. Johns County v. Northeast Florida Builders Association, Inc.*, 583 So. 2d 635, 637 (Fla. 1991), citing *Hollywood, Inc. v. Broward County*, 431 So. 2d 606, 611-612 (Fla. 4th DCA (1983), *rev. den.* 440 So. 2d 352 (Fla. 1983). *See also Volusia County v. Aberdeen at Ormond Beach, L.P.,* 760 So. 2d 126, 134 (Fla. 2000). The "dual rational nexus test" is codified at s. 163.31801(3), F.S.
[325] S. 163.31801, F.S.
[326] S. 163.31801(4), F.S.
[327] S. 163.31801(9), F.S.

4. USER FEES

Special districts may be authorized to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees and charges is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

XI. SPECIAL DISTRICT FUNCTIONS

Information and statistics on the functions performed by independent and dependent special districts in Florida, the number and type of districts performing such functions, and the number of independent and dependent special districts created (including their creating authority and year of creation), are available through the Department of Commerce (Commerce), Division of Community Development, Special District Accountability Program.[328]

XII. COMMUNITY DEVELOPMENT DISTRICTS

CDDs are the most common and frequently created special districts in Florida. Chapter 190, F.S., the Uniform Community Development District Act of 1980, allows for the establishment of independent special districts with governmental authority to manage and finance infrastructure for planned developments. CDDs consisting of 2,500 acres or more must be created by rule adopted by the Florida Cabinet acting as the Florida Land and Water Adjudicatory Commission,[329] whereas CDDs with less than 2,500 acres are created pursuant to county or municipal ordinance.[330]

Initial financing typically is through issuing tax-free bonds, with the corresponding imposition of ad valorem taxes, special assessments, or service charges to service the bonds. Consequently, the burden of paying for the infrastructure is imposed on those buying land, housing, and other structures within the CDD—not on the other taxpayers of the county or municipality in which the district is located.[331]

Subject to governmental regulatory jurisdiction and permitting authority, CDDs are authorized to provide infrastructure relating to water management and control; water supply, sewer and wastewater management, reclamation and reuse; bridges or

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[328] *See generally* Department of Economic Opportunity, Special District Accountability Program, available at http://www.floridajobs.org/community-planning-and-development/assistance-for-governments-and-organizations/special-district-accountability-program (last visited Nov. 14, 2024).
[329] S. 190.005(1), F.S. Created by s. 380.07, F.S., the Florida Land and Water Adjudicatory Commission (FLWAC) is comprised of the Administration Commission, which is composed of the Governor and Cabinet.
[330] S. 190.005(2), F.S.
[331] Committee on Comprehensive Planning, "Community Development Districts," The Florida Senate, Interim Project Report 2004-121 (Nov. 2003), available at https://www.flsenate.gov/UserContent/Committees/Publications/InterimWorkProgram/2004/pdf/2004-121ca.pdf (last visited Nov. 14, 2024). *See also* ss. 190.021 and 190.035, F.S.

culverts; and roads and street lights.[332] With the consent of the applicable local purpose government, a CDD may be authorized to provide infrastructure for parks and other outdoor recreational, cultural, and educational facilities; fire prevention and control; school buildings and related structures; security; mosquito control; and waste collection and disposal.[333] CDDs are governed by an elected board of supervisors exercising the general managerial authority provided to other special districts in the state.[334] In addition to other powers, the board is authorized to hire and fix the compensation of a general manager.[335] The board may enter into contracts,[336] borrow money,[337] issue bonds,[338] levy ad valorem taxes,[339] levy special assessments and non-ad valorem taxes,[340] adopt administrative rules pursuant to ch. 120, F.S.,[341] and exercise the power of eminent domain.[342]

Each CDD is governed by a board composed of five supervisors initially elected by the landowners in the district voting on a one-acre/one-vote basis.[343] A CDD board proposing to impose ad valorem taxes[344] must call an election at which all the board supervisors are elected by the qualified electors of the district, not just the landowners, in nonpartisan elections.[345] Generally, no later than six years after the creation of the board of supervisors (10 years for districts exceeding 5,000 acres or for compact, urban, mixed use districts), supervisors whose terms expire are succeeded by members elected by the qualified electors of the district, unless there are too few voters in the district.[346]

XIII. STEWARDSHIP DISTRICTS

Beginning in 2004, several independent special districts known as “stewardship districts” were created to provide management and financing structures for long term development of lands in different areas of the state. Although created by special act and organized under the general independent special district statute,[347] these districts share certain characteristics with CDDs by incorporating many elements of

[332] S. 190.012(1), F.S.
[333] S. 190.012(2), F.S.
[334] S. 190.006(1), F.S.
[335] S. 190.007(1), F.S.
[336] S. 190.011(1) and (3), F.S.
[337] S. 190.011(4), F.S.
[338] S. 190.011(9), F.S. *See* s. 190.016, F.S.
[339] S. 190.011(13), F.S. *See* s. 190.021(1), F.S.
[340] S. 190.011(10) and (14), F.S. *See* s. 190.021(2) and (3), F.S., and ch. 170, F.S.
[341] S. 190.011(5), F.S.
[342] S. 190.011(11), F.S. *See State ex rel. Davis v. City of Stuart*, at 341; *SCA Services*, at 1149.
[343] S. 190.006(2), F.S.
[344] *See* s. 190.021, F.S.
[345] S. 190.006(3)(a), F.S.
[346] S. 190.006(3)(a)2.a., F.S. The district must have at least 250 qualified electors (500 for a district exceeding 5,000 acres or a compact, urban, mixed use district); if not, the supervisors continue to be elected by the land owners. Different procedures apply to certain districts created after December 31, 1983, or June 21, 1991. *See* s. 190.006(2)(a)2.a., b., and d., F.S.
[347] S. 189.031(3), F.S.

the CDD law,[348] including statutory definitions,[349] general and special powers,[350] public financing including ad valorem taxes,[351] and the authority to issue bonds and related debt instruments.[352]

The primary distinction between these independent special districts and CDDs is the timing of when members of the board of supervisors are chosen by all the qualified electors residing in the district. As with CDDs, these stewardship districts initially are controlled by a five-member board of supervisors elected by the district landowners voting on a one-acre/one-vote basis.[353] Some stewardship districts do not provide for popular election of the supervisors until the district has a minimum number of qualified electors and a certain percentage of such electors petition for a referendum on whether the board members should be elected by the district voters.[354] Some condition the election by the voters of one or more supervisors strictly to the increase in qualified electors in the district but prohibit imposing ad valorem taxes until all supervisors are popularly elected.[355] Others limit the election of supervisors only to the district land owners without any provision for popular election.[356]

XIV. DOWNTOWN DEVELOPMENT AUTHORITIES, COMMUNITY REDEVELOPMENT AGENCIES, AND NEIGHBORHOOD IMPROVEMENT DISTRICTS

Downtown development authorities (DDA),[357] community redevelopment agencies (CRA), and neighborhood improvement districts (NID) are special districts created to alleviate problems resulting from economic decline, usually in urban areas. While sharing some characteristics with dependent special districts, the creation, operation, or termination of these districts are controlled by statute or separate law. This section examines the differences in creation, purpose, authority, and financing between these entities.

1. DOWNTOWN DEVELOPMENT AUTHORITIES

Originally, the Legislature authorized municipalities with populations exceeding 250,000 to create DDAs for the purpose of revitalizing blighted downtown business districts and stopping the deterioration of property values. To fund the DDA, the

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[348] Ch. 190, F.S.
[349] S. 190.003, F.S. *See, e.g.,* chs. 2004-461, 2006-357, 2017-206, Laws of Fla.
[350] Ss. 190.007, 190.011, 190.012, 190.0125, 190.013, 190.031, 190.033, 190.035, 190.043, 190.044, F.S. *See, e.g.*, chs. 2004-461, 2005-338, 2007-306, 2017-206, Laws of Fla.
[351] Ss. 190.015, 190.021, 190.022, 190.024, 190.025, 190.026, F.S. *See, e.g.*, chs. 2004-461, 2006-357, 2007-306, 2017-206, Laws of Fla.
[352] Ss. 190.014, 190.016, 190.017, 190.023, F.S. *See, e.g.*, chs. 2004-461, 2005-338, 2007-306, 2017-206, Laws of Fla.
[353] *See, e.g.,* chs. 2004-461, 2005-338, 2017-206, Laws of Fla.
[354] *See, e.g.,* chs. 2004-461, s. 4; 2006-357, s. 4, Laws of Fla.
[355] *See, e.g.,* chs. 2005-338, s. 5; 2007-306, s. 5; 2017-206, s. 5; and 2017-220, s. 5, Laws of Fla.
[356] *See, e.g.*, chs. 2004-423, s. 5; 2018-183, s. 5, Laws of Fla.
[357] While most DDA names include "downtown development authority," some are known as downtown improvement authorities, boards, or simply districts. For purposes of this manual, these related entities are referenced as "DDAs."

municipality could impose additional ad valorem taxes of no more than 0.5 mills within the district. The district's annual budget would be subject to final approval by the municipal governing body.[358] Only one current DDA was created under the 1965 law,[359] the remainder being created by special acts.

DDAs generally facilitate the physical and economic revitalization of the limited urban areas described in their creating acts or ordinances. This includes analyzing present conditions, developing plans to improve the usability and accessibility of the downtown area, recommending to the municipal government actions to implement such plans, and developing and implementing projects as required by the municipality.

The powers of most DDAs generally include the authority to enter into binding contracts; acquire, manage, convey, or dispose of real and personal property; and enter into interlocal agreements with other governmental entities. DDAs may receive and use tax proceeds as well as funds from other revenue sources to employ and manage their own staffs. They also have the capacity to sue and be sued. DDAs may request the municipality to exercise its powers of eminent domain to acquire property, which the DDA then would control and operate. Most DDAs also are authorized to issue bonds or revenue certificates.[360]

DDAs are distinguished from CRAs and NIDs in how they are financed. All DDAs are supported in part by ad valorem taxes. Unless expressly provided otherwise in the law creating the district, these taxes are counted within the constitutional millage cap for a county or municipality.[361] The charters of most DDAs require the district board to prepare an annual budget and submit a recommended ad valorem millage rate to the governing body of the municipality, which approves and levies the tax for that year. A majority of DDAs report[362] having the authority to issue bonds to raise capital for projects. Others report not having bond authority but their enabling laws authorize them to issue revenue certificates.[363] Finally, some DDAs are authorized to impose special assessments against properties within their districts.[364]

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[358] Ch. 65-1090, Laws of Fla.
[359] The Downtown Development Authority of the City of Miami. *See* ch. 14, div. 2, ss. 14-51 through 14-62, Code of the City of Miami, Florida.
[360] *See* ch. 77-588, ss. 7, 8, Laws of Fla.; ch. 2003-380, ss. 6, 7, Laws of Fla.
[361] With certain exceptions, counties and municipalities are prohibited from levying ad valorem taxes exceeding 10 mills in the aggregate. Art. VII, s. 9(b), Fla. Const. The special law creating the Pensacola Downtown Improvement Board expressly provides that the ad valorem taxes levied for the district count against the municipality's constitutional cap. *See* ch. 72-655, s. 9(2), Laws of Fla. The 1965 act under which the DDA of the City of Miami was created and the respective special acts creating the Clearwater Downtown Development Board, Daytona Beach DDA, Lakeland DDA, Downtown Development Board (Orlando), and Panama City Downtown Improvement Board, expressly provide the DDA ad valorem tax is in addition to the municipality's constitutional 10 mill cap. *See* ch. 65-1090, s. 11, Laws of Fla.; ch. 70-635, s. 15, Laws of Fla.; ch. 2004-406, s. 15, Laws of Fla.; ch. 77-588, s. 14, Laws of Fla.; 71-810, s. 9, Laws of Fla.; and ch. 74-571, s. 9(2), Laws of Fla.
[362] Dept. of Commerce, Division of Community Development, Special District Accountability Program, Official List of Special Districts, available at https://specialdistrictreports.floridajobs.org/OfficialList/CustomList (last visited Nov. 14, 2024).
[363] *See* ch. 70-635, s. 11, Laws of Fla.; ch. 2003-314, s. 11, Laws of Fla.; ch. 71-810, s. 11, Laws of Fla.; ch. 2003-380 s. 7(k), Laws of Fla.
[364] *See* ch. 74-425, s. 15, Laws of Fla. (Bradenton DDA); ch. 2004-406, s. 16, Laws of Fla. (Daytona Beach DDA); ch. 2005-346, s. 19, Laws of Fla. (Fort Lauderdale DDA).

A DDA may be either a dependent or an independent special district. A list of currently active downtown development authorities appears in Appendix K.

2. COMMUNITY REDEVELOPMENT AGENCIES

The Community Redevelopment Act of 1969[365] was intended to revitalize slum and blighted areas "which constitute a serious and growing menace, injurious to the public health, safety, morals, and welfare of the residents of the state."[366] Each local government may establish one CRA to revitalize designated slum and blighted areas upon a "finding of necessity" and a further finding of a "need for a community redevelopment agency… to carry out the community redevelopment purposes of this part…."[367]

The purpose of a CRA is to implement a community redevelopment plan to address slum, blight, and affordable housing shortages.[368] An area is considered blighted if it suffers from two or more enumerated conditions that cause economic distress or endangerment to life or property,[369] while an area is considered a slum if the area has physical or economic conditions conducive to disease, infant mortality, juvenile delinquency, poverty, or crime.[370]

The statute provides two options for establishing the CRA's governing board. One option is for the creating county or municipality to appoint a board of five to nine members, who meet certain requirements, to serve a four-year term.[371] The other option is for the county or municipal governing body to appoint itself as the CRA board.[372] If the governing body of the county or municipality chooses the latter option, it may appoint two additional members who meet certain criteria.

CRAs are funded primarily through tax increment financing, commonly known as "TIF," whereby ad valorem revenues in excess of those collected in the year the redevelopment area was created ("base year") are remitted by local taxing authorities such as counties, municipalities, and special districts to a redevelopment trust fund used by the CRA to fund redevelopment projects and related activities.[373] CRAs created prior to 2002 may receive TIF contributions for 60 years, while CRAs subsequently created may receive TIF contributions for 40 years.[374]

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[365] Ch. 163, part III, F.S.
[366] S. 163.335(1), F.S.
[367] Ss. 163.356 and 163.357, F.S. Charter counties with a population of 1.6 million or less may create, by a vote of at least a majority plus one of the entire governing body of the charter county, more than one CRA. S. 163.356(1), F.S.
[368] *See* s. 163.360, F.S.
[369] S. 163.340(8), F.S. An area also may be classified as blighted if one of the above factors is present and all taxing authorities with jurisdiction over the area have agreed that the area is blighted by interlocal agreement or by passage of a resolution by the governing bodies.
[370] S. 163.340(7), F.S.
[371] S. 163.356, F.S.
[372] S. 163.357, F.S.
[373] S. 163.387, F.S.
[374] S. 163.387(2)(a), F.S.

Each county and municipality has those powers "necessary or convenient to carry out and effectuate the purposes" of the act.[375] These powers include authorizing the issuance of redevelopment revenue bonds, undertaking community redevelopment activities within the designated redevelopment area, and exercising the power of eminent domain subject to specific limitations.[376] Counties and municipalities may delegate some of their community redevelopment powers to a CRA but not certain other powers, such as the authority to issue revenue bonds or take property by eminent domain.[377] Redevelopment may include such activities as the acquisition and disposition of real property located within the community redevelopment area and the repair or rehabilitation of structures within the community redevelopment area for dwelling uses.[378]

The division of authority between a county and municipality regarding the creation or expansion of a municipal CRA depends upon whether the county is a non-charter or charter county, or whether a CRA was created prior to adoption of a county charter.[379] The following table summarizes this division of authority:

County authority over creation, expansion, or modification of a CRA	
Charter County—CRA created after adoption of charter	County possesses sole authority to create CRAs within the county, but may delegate authority to a municipality via an interlocal agreement
Charter County—CRA created before adoption of charter	County does not have authority over CRA operations, including modification of redevelopment plan or expansion of CRA boundaries
Non-charter County	County does not have authority over CRA operations, including modification of redevelopment plan or expansion of CRA boundaries

3. NEIGHBORHOOD IMPROVEMENT DISTRICTS

The Safe Neighborhoods Act of 1987[380] authorized the creation of NIDs. The Act was the Legislature's response to deteriorating business and residential neighborhoods caused by the proliferation of crime, poor traffic flow planning, and other undesirable issues.[381] The development, redevelopment, preservation, and revitalization of neighborhoods, together with other goals stated in the Act, are public purposes for which public money may be granted or expended.[382] NIDs must comply with the laws governing special districts and, in the event of conflict, those general laws control.[383]

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[375] S. 163.358, F.S.
[376] *Id*. Section 163.370(1), F.S., states counties and municipalities may not exercise the power of eminent domain to prevent or eliminate slum or blighted areas, but may exercise eminent domain within the community development area, subject to the limitations in ss. 73.013 and 73.014, F.S., or other general law.
[377] S. 163.358, F.S.
[378] S. 163.370(2)(c), F.S.
[379] Ss. 163.410, 163.415, F.S.
[380] Ch. 87-243, Laws of Fla.
[381] S. 163.502(1), F.S.
[382] S. 163.502(4), F.S.
[383] S. 163.5035, F.S. *See* chs. 163, 189, F.S.

NIDs are districts in which more than 75 percent of the land within the boundaries of the district is used for either residential purposes or commercial, office, business, or industrial purposes. This percentage excludes any land used for public facilities.[384] The governing body of a county or municipality may create the NID by adopting a local planning ordinance authorizing the creation of the district.[385] A county or municipality with a designated enterprise zone must consider creating an NID within that zone. If a county or municipality has authorized the creation of a CRA it must consider creating an NID within the area containing the CRA.[386]

After adopting the planning ordinance, the local government enacts a separate ordinance creating one of the following types of NIDs:[387]

- Local government;[388]
- Property owners' association;[389]
- Special NID;[390] or
- Community redevelopment NID.[391]

All ordinances creating a NID must specify the boundaries, size, and name of the district[392] and require the district to register with Commerce and the Department of Legal Affairs within 30 days of authorization. The information provided must include the district's name, location, size, type, and any other information the departments may require.[393]

Each NID must have a safe neighborhood improvement plan adopted by the board and approved by the governing body of the creating local government,[394] which must be adopted by the local governing body prior to the levy and expenditure of taxes or fees authorized to the district.[395]

NIDs have the general powers authorized in s. 163.514, F.S., unless prohibited by local ordinance.[396] NIDs may make and collect special assessments to pay for improvements and the reasonable expenses of operating the district, subject to referendum approval by a majority of the registered voters residing in the district. Any special assessment instituted by the district must be used to pay for improvements to

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[384] S. 163.503(1), F.S.
[385] S. 163.504(1), F.S. No district may overlap the jurisdictional boundaries of a county of municipality without an interlocal agreement between the jurisdictions.
[386] S. 163.522, F.S.
[387] S. 163.504, F.S. Each NID must be created by separate ordinances.
[388] S. 163.506, F.S.
[389] S. 163.508, F.S.
[390] S. 163.511, F.S.
[391] S. 163.512, F.S.
[392] *See* ss. 163.506(1)(a), 163.508(1)(b), 163.511(1)(d), and 163.512(1)(a), F.S.
[393] S. 163.5055, F.S. *See* ss. 163.506(1)(h), 163.508(1)(g), 163.511(1)(i), and 163.512(1)(i), F.S.
[394] S. 163.516(1), F.S.
[395] S. 163.516(9), F.S. The statute authorizes expending funds for preparing the plan before the local governing body considers and approves it.
[396] S. 163.514, F.S. *See also* ss. 163.506(1)(g), 163.508(1)(f), 163.511(1)(h), 163.512(1)(f), and 163.514, F.S.

the district or reasonable expenses to operate the district, including the payment of expenses listed in the district's budget.[397]

New NIDs may not be created as of July 1, 2024.[398]

XV. WATER CONTROL DISTRICTS

As early as the 1830s, the Legislature passed a special act authorizing landowners to construct drainage ditches across adjacent lands to discharge excess water. Today, ch. 298, F.S., governs the creation and operation of water control districts.

Water control districts are created either by special act of the Legislature (independent water control districts) or by county governments pursuant to s. 125.01, F.S. (dependent water control districts).[399] Districts created by circuit court decree prior to July 1, 1980, are authorized to continue operating under the current statutes. A water control district[400] is organized for limited and definite purposes, with powers restricted to those deemed essential by the Legislature to implement these purposes. These districts have no power or authority other than as conferred by law.

The board of supervisors of a water control district has full power and authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan adopted by a district.[401] Subject to the applicable provisions of chs. 373 and 403, F.S., a water control district may be authorized to engage in various water control activities.

Water control districts are governed by a board of supervisors elected by landowners in the district.[402] Every acre of assessable land within a district represents one share or vote.[403] For each acre of assessable land within a district, the landowner is entitled to one vote per acre. Landowners owning less than one acre are entitled to one vote. Landowners owning more than one acre are entitled to one additional vote for any fraction of an acre greater than one-half acre, when all of the landowners' acreage has been aggregated for purposes of voting. Proxy voting by landowners is allowed.

Each water control district is funded primarily by special assessments,[404] imposed on every parcel benefited by the improvements made and administered by the district, in

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[397] S. 163.514(16), F.S.
[398] S. 163.504(2), F.S.
[399] S. 298.01, F.S.
[400] A water management district or a drainage district created pursuant to the method authorized in ch. 298, F.S., or a water management district created by special act to operate under the authority of ch. 298, F.S., is designated as a water control district. S. 298.001, F.S.
[401] S. 298.22, F.S.
[402] Typically, the board of supervisors is composed of three members. S. 298.11(2), F.S. The special act creating the district may provide for a different number of supervisors; e.g., the board of the Pine Tree Water Control District has five supervisors. Ch. 2001-320, s. 3, Laws of Fla.
[403] S. 298.11(2), F.S.
[404] Ss. 298.22, 298.305, 298.349, and 298.54, F.S. The general statutes in ch. 170, F.S., for administering and collecting special assessments, such as the method in s. 170.02, F.S., for prorating special assessments against those properties benefited by a local improvement, provide supplemental guidance and procedures. S. 170.21, F.S.

an amount representing a fair, proportional part of the total cost and maintenance of those improvements. Special assessments are not taxes within the meaning of the general constitutional requirement for taxation to be imposed at a uniform rate.[405] Special assessments may be determined legislatively or judicially. Any unpaid or delinquent assessments bear penalties in the same manner as county taxes, and constitute a lien on the property until paid.[406] This lien is enforceable in the same manner as county taxes.[407] A district board of supervisors is authorized to issue bonds, not to exceed 90 percent of the total amount of benefits assessed against lands in the district.[408]

1. LIMITATION ON SPECIAL ACTS

No special law or general law of local application may be enacted on any subject prohibited by a general law passed by a three-fifths vote of the membership of each house. However, such a general law may be amended or repealed by like vote.[409]

Section 298.76, F.S., is an example of such a general law. The statute prohibits any special law or general law of local application granting additional authority, powers, rights, or privileges to any water control district formed pursuant to ch. 298, F.S. The statute specifically does not prohibit special or local legislation from amending an existing special act providing for the levy of an annual maintenance tax of a water control district, extending the corporate life of a district, consolidating adjacent districts, or authorizing the construction or maintenance of roads for agricultural purposes as provided in statute.[410] The same statute authorizes special or local legislation changing the method of voting for a water control district board of supervisors;[411] changing the term of office of, or the qualifications for, the board of supervisors of any water control district[412] or changing the governing authority or board of a water control district.[413] Any special or local law enacted by the Legislature pertaining to any water control district prevails as to that district and has the same force and effect as though it had been a part of ch. 298, F.S., at the time the district was created and organized.[414]

XVI. FIRE CONTROL DISTRICTS

Chapter 191, F.S., the Independent Special Fire Control District Act (Fire Control Act or Act), establishes standards and procedures for the operation and governance of independent special fire control districts and provides greater uniformity in the

[405] *City of Boca Raton v. State,* 595 So. 2d 25, 29 (Fla. 1992).
[406] S. 298.333, F.S. *See also* s. 170.09, F.S.
[407] S. 298.345, F.S. *See also* s. 170.10, F.S.
[408] S. 298.305(2), F.S.
[409] Art. III, s. 11(a)(21), Fla. Const.
[410] S. 298.76(1), F.S.
[411] S. 298.76(2), F.S.
[412] S. 298.76(3), F.S.
[413] S. 298.76(4), F.S.
[414] S. 298.76(5), F.S.

financing authority, operations, and procedures for electing members of the governing boards of districts.[415]

Unless otherwise exempted by special or general law, each district, whether created by special act, general law of local application, or county ordinance, must comply with the Fire Control Act. The Act supersedes any special act or general law of local application containing the charter of a district, excluding provisions addressing district boundaries and geographical sub-districts for the election of members of the governing board.[416]

The Fire Control Act prescribes procedures for the election, composition, and general administration of a district's governing board, and contains a broad list of the district's general powers to be exercised by a majority vote of the governing board.[417] The Act grants districts special powers related to facilities and duties, and requires them to provide for fire suppression and prevention by establishing and maintaining fire stations and substations and by acquiring and maintaining firefighting and fire protection equipment necessary to prevent or fight fires. All construction must comply with applicable state, regional, and local regulations, including applicable comprehensive plans and land development regulations.[418]

A fire control district may levy ad valorem taxes up to 3.75 mills unless a greater millage rate is authorized by law, subject to a referendum as required by the Florida Constitution and the Fire Control Act. Districts also may be authorized to levy special assessments, user charges, and impact fees pursuant to the Fire Control Act.[419]

Boundaries of a district may be modified, extended, or enlarged only upon approval or ratification by the Legislature.[420] New independent fire control districts may be created only by the Legislature under s. 189.031, F.S.

XVII. DISSOLUTION AND MERGER OF DEPENDENT SPECIAL DISTRICTS

Chapter 189, F.S., governs the dissolution or merger of special districts.[421] Dependent special districts may be merged or dissolved by an ordinance of the local government entity where the district is located. However, a county or municipality may not dissolve a special district that it did not create.[422] A dependent district declared inactive or

[415] S. 191.002, F.S.
[416] S. 191.004, F.S.
[417] S. 191.006, F.S.
[418] S. 191.008, F.S.
[419] S. 191.009, F.S.
[420] S. 191.014, F. S.
[421] Ch. 189, Part VII, F.S.
[422] A county may not dissolve a special district dependent on a municipality and a municipality may not dissolve a special district dependent on a county. S. 189.071(1), F.S. A dependent special district created by special act may be dissolved or merged only by special act or as otherwise provided by general law. S. 189.071(2), F.S.

meeting the statutory criteria to be declared inactive may be dissolved or merged by special act of the Legislature without a referendum of the affected population.[423]

The bill or ordinance proposing to dissolve or merge dependent districts should include accurate legal descriptions of the real property subject to the dissolution or merger. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change.

XVIII. DISSOLUTION AND MERGER OF INDEPENDENT SPECIAL DISTRICTS

As with the merger or dissolution of dependent special districts, a bill proposing to dissolve or merge independent districts should include accurate legal descriptions of the real property subject to the dissolution or merger. Proper description of the subject area enables effective notice to those whose interests are affected substantially by the proposed governmental change. The merger and dissolution procedures of ch. 189, F.S., do not apply to water management districts or CDDs.[424]

1. DISSOLUTION OF INDEPENDENT SPECIAL DISTRICTS

An independent special district may be dissolved voluntarily by the district governing body, or involuntarily by the entity creating the independent special district.[425]

a. Voluntary Dissolution

For an independent special district created and operating pursuant to a special act, voluntary dissolution must be initiated by vote of a majority plus one of the governing body of the district. The actual dissolution must be accomplished by act of the Legislature unless otherwise provided by general law.[426]

b. Involuntary Dissolution

An active independent special district created and operating pursuant to a special act may be dissolved involuntarily only by a separate special act passed by the Legislature. The special act dissolving the district must be approved by a majority of the district's resident electors or, for districts in which a majority of the governing board members are elected by landowners, a majority of the district's landowners voting in the same manner by which the governing board is elected. A local general-purpose government passing an ordinance or resolution in support of the dissolution must pay any expenses associated with the required referendum.[427]

An independent special district created by a county or municipality by referendum or any other procedure may be dissolved involuntarily by that creating authority through

[423] S. 189.071(3), F.S.
[424] S. 189.0761, F.S.
[425] S. 189.072, F.S.
[426] S. 189.072(1), F.S.
[427] S. 189.072(2)(a), F.S.

a referendum or the procedure by which the district was created.[428] A district with ad valorem taxation powers must be dissolved through a referendum.[429]

An independent special district declared inactive or meeting the statutory criteria to be declared inactive may be dissolved by special act of the Legislature without a referendum of the affected population.[430] An inactive independent special district created by a county or municipality may be dissolved through publishing a required statutory notice.[431]

2. MERGER OF INDEPENDENT SPECIAL DISTRICTS

The Legislature may merge independent special districts created and operating under prior special acts by special act.[432]

a. Involuntary Merger—Active Independent Special Districts

The special act merging an active independent special district or districts created and operating pursuant to one or more earlier special acts must be approved at separate referenda of the affected local governments by a majority of the resident electors or, for districts in which a majority of governing board members are elected by landowners, a majority of the landowners voting in the same manner by which each independent special district's governing body was elected.[433] The special act must include a merger plan addressing transition issues such as the effective date of the merger, governance, administration, powers, pensions, and assumption of all assets and liabilities. A local general-purpose government passing an ordinance or resolution in support of the merger must pay any expenses associated with the required referendum.[434]

An independent special district created by a county or municipality by referendum or any other procedure may be merged by a referendum or any other procedure by which the district was created. If the district has ad valorem taxation powers, the district must be dissolved through a referendum.[435] The political subdivisions

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[428] S. 189.072(2)(b), F.S.
[429] *See* s. 189.072(2)(b), F.S. ("[I]f the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to dissolve the district.") and art. VII, s. 9, Fla. Const. ("Ad valorem taxes [for a special district]… shall not be levied in excess of... a millage authorized by law approved by vote of the electors[.]").
[430] S. 189.072(3), F.S. In the 2024 session, the Legislature passed a general bill dissolving five inactive special districts. *See* ch.2024-100, Laws of Fla.
[431] *Id*. *See also* s. 189.062, F.S. (procedures for declaring a district inactive).
[432] S. 189.073, F.S. *See also* ss. 189.074 (voluntary merger of independent special districts) and 189.075, F.S. (involuntary merger of independent special districts).
[433] S. 189.075(1), F.S.
[434] S. 189.075(1), F.S.
[435] *See* s. 189.075(2), F.S. ("[I]f the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to dissolve the district.") and art. VII, s. 9, Fla. Const. ("Ad valorem taxes [for a special district]… shall not be levied in excess of... a millage authorized by law approved by vote of the electors[.]")

proposing the involuntary merger must pay any expenses associated with the required referendum.[436]

b. Voluntary Merger—Active Independent Special Districts

Two or more contiguous independent special districts created by special act, with similar functions and governing bodies, may merge voluntarily.[437] The merger may be initiated either by a joint resolution of the governing bodies of each district, which endorses a proposed joint merger plan, or by qualified elector initiative.[438]

For an initiative, at least 40 percent of the qualified electors in each component special district must sign the petition within one year after the start of the petition process.[439] The statute specifies the form of text, validation, and filing of the petition.[440] After verification of the petition by the supervisors of elections in each affected county, the governing bodies in each component special district have 30 days to prepare and approve a proposed merger plan.[441]

Whether a voluntary merger is initiated by joint resolution or qualified elector initiative, the statute imposes similar requirements for the contents of the proposed plan adopted by the respective district governing bodies, public notice, public hearing, ballot language, conducting a referendum in each affected special district, and the effect of the referendum results.[442] For both types of merger proceedings, the governing bodies of each component district may amend the proposed plan if the amended version complies with the statutory notice and hearing requirements.[443] However, there is one main difference: for proceedings begun by joint resolution, the governing bodies for each component district may abandon the proposed merger after the final public hearing, a choice not available for merger proceedings begun by qualified elector initiative.[444]

A merger approved by referenda becomes effective on the date provided in the plan.[445] Until the effective date, each district continues to be governed as before the merger.[446] The effective date of the proposed voluntary merger is not contingent upon future act of the Legislature; however, the merged district's powers are limited until the Legislature approves the unified charter by special act.[447] The merged

[436] S. 189.075(2), F.S.
[437] S. 189.074, F.S.
[438] S. 189.074(1), F.S.
[439] S. 189.074(3), F.S.
[440] S. 189.074(3)(a)-(b), F.S.
[441] S. 189.074(3)(c), F.S.
[442] S. 189.074(2)(a)-(e) and (3)(c)-(h), F.S.
[443] S. 189.074(2)(d)2. and (3)(f)2., F.S.
[444] S. 189.074(2)(d)2. and (3)(f)2., F.S.
[445] S. 189.074(4), F.S.
[446] S. 189.074(2)(f) and (3)(h), F.S.
[447] S. 189.074(5), F.S.

independent district must, at its own expense, submit a unified charter for the merged district to the Legislature for approval.[448]

The voluntary merger provisions do not apply to independent special districts whose governing bodies are elected by district landowners voting based upon acreage owned within the district,[449] such as water control or drainage districts governed by ch. 298, F.S.

c. Merger – Inactive Independent Special Districts

An independent special district that is declared inactive or meets the statutory criteria to be declared inactive may be merged by special act of the Legislature without a referendum of the affected population.[450]

XIX. OVERSIGHT ROLE OF THE FLORIDA DEPARTMENT OF COMMERCE

The Special Districts Accountability Program (SDAP) within Commerce serves as a state clearinghouse and administers certain provisions of ch. 189, F.S.[451] SDAP publishes the Official List of Special Districts, which includes a list of all independent and dependent special districts in Florida. SDAP also publishes and periodically updates a comprehensive manual on special districts called the *Florida Special District Handbook*.[452]

Commerce must declare inactive any special district meeting any of the following statutory criteria:

- 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 Commerce in writing that the district has taken no action for two or more years;
- 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 Commerce in writing that the district has not had a governing body or a sufficient number of governing body members to constitute a quorum for two or more years;
- 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 Commerce within 21 days;
- Commerce determines the district has failed to file certain financial reports;
- The district has not had a registered office and agent on file with Commerce for one or more years;

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[448] S. 189.074(4), F.S. In 2015, the Legislature passed a bill officially merging two fire control districts that were the subject of a prior voluntary merger and approval by voter referenda. *See* ch. 2015-191, Laws of Fla.
[449] S. 189.074(14), F.S.
[450] S. 189.075(3), F.S.
[451] S. 189.064, F.S.
[452] Both available at http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program (last visited Nov. 14, 2024).

- The governing body of a special district provides documentation to Commerce that it has unanimously adopted a resolution declaring the special district inactive. The special district is responsible for payment of any expenses associated with its dissolution;
- For an independent special district or a community redevelopment district created under part III of chapter 163, F.S., the district has reported no revenue, no expenditures, and no debt for at least five consecutive fiscal years beginning no earlier than October 1, 2018. This provision does not apply to a CDD or to any independent special district operating pursuant to a special act providing that any amendment to the CDD statute granting additional powers constitutes a power of the district; or
- For a mosquito control district, Commerce has received notice from the Department of Agriculture and Consumer Services that the district has failed to file a tentative work plan and tentative detailed work plan budget as required by s. 388.271, F.S.[453]

Once notice of the proposed inactive status is published properly within the territory of the special district,[454] and 30 days has elapsed from that publication without response,[455] Commerce then sends notice of the declaration of inactive status to the entity or entities that created the district. If created by special act, Commerce sends notice to the Speaker of the House of Representatives, the President of the Senate, the appropriate legislative standing committees, and the Legislative Auditing Committee (LAC).[456] If created by one or more local governments[457] or interlocal agreement,[458] the notice is provided to those entities for further action.

Districts that have been declared inactive may only expend funds as necessary to service outstanding debt and to comply with existing bond covenants and other contractual obligations.[459] A district declared inactive is prohibited from collecting taxes, fees, or assessments unless the declaration is withdrawn or ruled invalid after the district brings a timely challenge to the declaration.

The challenge may be brought as an administrative proceeding under ch. 120, F.S. Alternatively, the district may file an action for declaratory and injunctive relief under ch. 86, F.S., in the circuit court for the judicial circuit where the majority of the district is located. The prevailing party is entitled to an award of costs and attorney fees. If Commerce prevails on the challenge, it may bring a subsequent petition to enforce the prohibitions on collections in the circuit court for Leon County.[460]

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[453] S. 189.062(1)(a), F.S.
[454] S. 189.062(1)(b), F.S.
[455] S. 189.062(1)(c), F.S.
[456] S. 189.062(3)(a), F.S. This notice is sufficient to satisfy the publication requirement of art. III, s. 10, Florida Constitution to authorize the filing and passage of a special act repealing the special law creating the district.
[457] S. 189.062(3)(b), F.S.
[458] S. 189.062(3)(c), F.S.
[459] S. 189.062(2), F.S.
[460] S. 189.062(5), F.S.

Current law requires all special districts to file annual financial reports and certain special districts are required to file audited financial reports. Upon notification from the LAC, Commerce must file an action in circuit court to enforce the filing of these required financial reports by a non-complying special district.[461] Commerce may file an action to prevent a special district declared inactive from collecting taxes, fees, or assessments.[462]

XX. OTHER SPECIAL DISTRICT OVERSIGHT AND ACCOUNTABILITY PROVISIONS

1. SPECIAL DISTRICT FINANCIAL AND OPERATIONS REPORTING

All special districts must file annual financial reports with the Department of Financial Services (DFS).[463] Districts with revenues or total expenditures and expenses exceeding $100,000 (or between $50,000 and $100,000 if the district has not been audited for the prior two fiscal years) must file audited financial reports.[464] Failure to file a required report must be disclosed by DFS both to the LAC and Commerce.[465]

Special districts participating in certain retirement systems or plans for public employees, funded in any part by public funds, must comply with the "Florida Protection for Public Employees Retirement Benefits Act,"[466] including filing with the Department of Management Services periodic reports prepared by an enrolled actuary.[467] Failure to file as required is reported to Commerce.[468]

Special districts authorized to issue bonds[469] must report certain information to the Division of Bond Finance of the State Board of Administration (SBA).[470] Special districts must provide each local general-purpose government in which the district is located with an initial report of the district's public facilities and annual reports of changes to those facilities[471] and a schedule of regular meetings of the governing

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[461] S. 189.067(3) and (4),F.S.
[462] S. 189.062(5)(c), F.S.
[463] S. 218.32(1), F.S. Independent special districts normally file with DFS, while dependent districts file with the local government of which the district is a component. Dependent districts not qualifying as "a component unit" and not required to file an audit submit their financial reports directly to DFS. S. 218.32(1)(e), F.S.
[464] Ss. 218.32(1)(d) and 218.39(1)(c), (1)(h), and (7), F.S.
[465] Ss. 189.066 and 218.32(1)(f), F.S. The LAC is a standing joint committee authorized by joint rule of the Legislature.
[466] S. 112.62, F.S.
[467] S. 112.63(2), F.S. An "enrolled actuary" is an actuary who is enrolled under Subtitle C of Title III of the Employee Retirement Income Security Act of 1974 and who is a member of the Society of Actuaries or the American Academy of Actuaries. S. 112.625(3), F.S.
[468] S. 189.066(4), F.S.
[469] S. 189.031(3)(b), F.S. Some types of special districts have separate statutes providing bond authority, such as CDDs (s. 190.011(9), F.S.), independent special fire control districts (s. 191.012, F.S.), and drainage and water control districts (s. 298.47, F.S.).
[470] S. 218.38, F.S.
[471] S. 189.08, F.S. The statute exempts the Central Florida Tourism Oversight District from this requirement. S. 189.08(9), F.S. *See* ch. 2023-5, Laws of Fla (reenacting laws creating the Reedy Creek Improvement District and renaming the district as the Central Florida Tourism Oversight District).

body of the district, provided either quarterly, semiannually, or annually.[472] SBA must report any failure to file the required information to the LAC[473] and Commerce.[474]

If the LAC determines the failure of a special district to make certain financial reports requires additional state action, it must provide notice to Commerce, the Speaker of the House of Representatives, the President of the Senate, the standing committees of the Senate and the House charged with special district oversight as determined by the presiding officers of each chamber, and the legislators who represent a portion of the geographical jurisdiction of the special district.[475] The LAC also may request that Commerce proceed to file legal action against the district.[476]

Commerce may file a petition in the circuit court to enforce certain reporting duties of a special district. Commerce may seek declaratory relief, injunctive relief, any other equitable relief, any forfeiture, or any other remedy provided in law.[477]

The Auditor General is required to notify Commerce of any entity filing an audit report that is not included in the official list of special districts. Upon notification, Commerce is tasked with determining if the entity is a special district and notifying the entity of other reporting requirements.[478]

2. SPECIAL DISTRICT OVERSIGHT

Depending on the manner in which a special district was created, review and oversight of special districts is as follows:[479]

- Independent and dependent special districts created by special act may be reviewed by the Legislature using the public hearing process in s. 189.0651, F.S.
- Independent special districts created by county or municipal ordinance or resolution may be reviewed by the general-purpose government that enacted the ordinance or resolution using the public hearing process in s. 189.0652, F.S.
- Dependent special districts not created by special act may be reviewed by the general-purpose government to which they are dependent.
- Special districts created by rule of the Governor and Cabinet may be reviewed as determined by the Governor and Cabinet.
- All other special districts may be reviewed as directed by the President of the Senate and the Speaker of the House of Representatives.

The LAC must notify the Speaker of the House of Representatives, the President of the Senate, the standing committees of the Senate and the House charged with

[472] S. 189.015, F.S.
[473] S. 218.38(3), F.S.
[474] S. 189.066(3), F.S.
[475] S. 11.40(2)(b)1., F.S.
[476] S. 11.40(2)(b)2., F.S.
[477] S. 189.067, F.S.
[478] S. 189.061(3), F.S.
[479] S. 189.068(2), F.S.

special district oversight as determined by the presiding officers of each chamber, and the Legislators who represent a portion of the geographical jurisdiction of the special district, when a district fails to file a required financial report.[480] The LAC is authorized to convene a hearing on the district's noncompliance as well as general oversight issues at the direction of the Speaker and the President.[481] The statute provides an extensive list of documents and material the LAC may request, and the special district must provide, prior to the hearing.[482]

Under s. 189.0652, F.S., the LAC provides notice of a district's noncompliance to the chair of the governing board for the local general-purpose government. The local government may convene a hearing on the issue of noncompliance, as well as general oversight, within three months and may request a similarly-extensive list of materials which the district must provide prior to the hearing. The local government must provide the LAC with a report on its findings and conclusions within 60 days after completion of the public hearing.

The Governor may suspend or remove members of a special district governing body.[483] The statute acknowledges the distinction between the Governor's constitutional suspension power and the power to suspend or remove officials as delegated by statute. Those members of a district governing body who also exercise the powers and duties of a state or county officer remain subject to the Governor's constitutional suspension power.[484] Those governing body members exercising authority other than as state or county officers are subject to the Governor's statutory power of suspension and removal.[485] The Governor, and the authority with the power to appoint replacement governing body members, must ensure a sufficient number of members are maintained to constitute a quorum.

3. Public Access to Information about Special Districts

Each special district must update and maintain an internet website on which the district must publish extensive information.[486] Such information must include the full legal name of the district; its public purpose; the full text of the district charter; contact information for each member on the district's governing body; a description of the district's boundaries; a listing of all taxes, fees, assessments, and charges imposed by the district; the code of ethics applicable to the district; all governmental entities with oversight authority for the district; the district's annual budget and financial reports; listings of the district's regularly scheduled public meetings; a link to the DFS website; and the agenda and meeting materials for any meeting or workshop held by the district.[487] Commerce is required to provide separate links to each district website.

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[480] S. 11.40(2)(b), F.S.
[481] S. 189.0651(2), F.S.
[482] S. 189.0653, F.S.
[483] S. 112.511, F.S.
[484] Art. IV, s. 7(a), Fla. Const.
[485] S. 112.51, F.S.
[486] S. 189.069, F.S. As of Nov. 14, 2024, 1,897 of 2,025 special districts are in compliance with this requirement.
[487] Agenda and meeting materials must be made *available at* least seven days before the public meeting and remain available on the website for at least one year after. S. 189.069(2)(a)15., F.S.

Districts also are required to retain tentative budget information on their website for at least 45 days after the budget hearing and to retain adopted budgets and amendments to the budget for up to two years.[488]

4. Performance Measures

Each special district is required to establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved.[489] Each district must prepare an annual report by December 1 describing the goals and objectives achieved by the district, as well as performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.[490]

5. Performance Reviews

Certain types of special districts are required to conduct performance reviews to evaluate the programs, activities, and functions of those districts, including:

- The purpose and goals as stated in the district's charter.
- The district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the special district to determine if the program or activity achieves the district's goals and objectives.
- The delivery of services by the district, including alternative methods of providing those services that would reduce costs and improve performance.
- A comparison of similar services provided by the county and municipal governments located wholly or partially within its boundaries, including similarities and differences in services, relative costs and efficiencies, and possible service consolidations.
- The revenues and costs of programs and activities of the district using data from the current year and the previous three fiscal years.
- The extent to which the district's goals and objectives have been achieved.
- Any performance measures and standards of the district's program and activities using data from the current year and the previous three fiscal years.
- Factors that have contributed to any failure to meet the district's performance measures and standards or achieve the district's goals and objectives.
- Recommendations for statutory or budgetary changes to improve the district's program operations, reduce costs, or reduce duplication.

All independent special fire control districts and each hospital governed by the governing body of a special district or the board of trustees of a public health trust must conduct a performance review every five years beginning October 1, 2022, and

[488] S. 189.016, F.S.
[489] S. 189.0694(1), F.S.
[490] S. 189.0694(2), F.S.

October 1, 2023, respectively. All fire control districts not located within a rural area of opportunity and all hospital districts must contract with an independent entity to conduct the performance review, while the Office of Program Policy Analysis and Government Accountability (OPPAGA) conducts performance reviews of fire control districts located within a rural area of opportunity. The completed performance review must be filed with the governing body of the district, the Auditor General, the President of the Senate, and the Speaker of the House of Representatives no later than nine months from the beginning of the fiscal year in which the report is due.

OPPAGA has also been directed to conduct performance reviews of all independent mosquito control districts, soil and water conservation districts, and neighborhood improvement districts. These reviews must be submitted to the President of the Senate and the Speaker of the House of Representatives by September 30, 2023, 2024, and 2025, respectively.

APPENDIX A: Statutes Relating to Local Government

The following statutes pertain to local government. The listing is grouped by category beginning with statutes relating to all local governments, including counties, municipalities, and special districts. Statutes related to more than one type of local government or to fiscal issues are listed under each applicable category. Finally, statutes including specific language regarding local bill policies and procedures are listed under a separate category.

All Local Governments

Chapter 11	Legislative Organization, Procedures, and Staffing
Chapter 22	Emergency Continuity of Government
Chapter 50	Legal and Official Advertisements
Chapter 73	Eminent Domain
Chapter 74	Proceedings Supplemental to Eminent Domain
Chapter 85	Enforcement of Statutory Liens
Chapter 97	Qualification and Registration of Electors
Chapter 98	Registration Office, Officers, and Procedures
Chapter 99	Candidates
Chapter 100	General, Primary, Bond, and Referendum Elections
Chapter 101	Voting Methods and Procedure
Chapter 102	Conducting Elections and Ascertaining the Results
Chapter 104	Election Code: Violations; Penalties
Chapter 106	Campaign Financing
Chapter 111	Public Officers: General Provisions
Chapter 112	Public Officers and Employees: General Provisions
Chapter 119	Public Records
Chapter 162	County or Municipal Code Enforcement
Chapter 163	Intergovernmental Programs
Chapter 164	Governmental Disputes
Chapter 186	State and Regional Planning
Chapter 187	State Comprehensive Plan
Chapter 218	Financial Matters Pertaining to Political Subdivisions
Chapter 252	Emergency Management
Chapter 274	Tangible Personal Property Owned by Local Governments
Chapter 290	Urban Redevelopment
Chapter 333	Airport Zoning
Chapter 337	Contracting; Acquisition, Disposal, and Use of Property
Chapter 339	Transportation Finance and Planning
Chapter 365	Use of Telephones and Facsimile Machines
Chapter 367	Water and Wastewater Systems
Chapter 373	Water Resources
Chapter 374	Navigation Districts; Waterways Development
Chapter 380	Land and Water Management
Chapter 388	Mosquito Control
Chapter 403	Environmental Control
Chapter 418	Recreation Districts

Chapter 419 Community Residential Homes
Chapter 420 Housing
Chapter 421 Public Housing
Chapter 553 Building Construction Standards
Chapter 633 Fire Prevention and Control
Chapter 705 Lost or Abandoned Property
Chapter 1000 Early Learning-20 General Provisions

Counties

Chapter 7 County Boundaries
Chapter 11 Legislative Organization, Procedures, and Staffing
Chapter 22 Emergency Continuity of Government
Chapter 30 Sheriffs
Chapter 34 County Courts
Chapter 44 Mediation Alternatives to Judicial Action
Chapter 50 Legal and Official Advertisements
Chapter 73 Eminent Domain
Chapter 74 Proceedings Supplemental to Eminent Domain
Chapter 85 Enforcement of Statutory Liens
Chapter 86 Declaratory Judgments
Chapter 97 Qualification and Registration of Electors
Chapter 98 Registration Office, Officers, and Procedures
Chapter 99 Candidates
Chapter 100 General, Primary, Special, Bond, and Referendum Elections
Chapter 101 Voting Methods and Procedure
Chapter 102 Conducting Elections and Ascertaining the Results
Chapter 104 Election Code: Violations; Penalties
Chapter 106 Campaign Financing
Chapter 111 Public Officers: General Provisions
Chapter 112 Public Officers and Employees: General Provisions
Chapter 119 Public Records
Chapter 122 State and County Officers and Employees Retirement System
Chapter 124 Commissioners' Districts
Chapter 125 County Government
Chapter 127 Right of Eminent Domain to Counties
Chapter 129 County Annual Budget
Chapter 130 County Bonds
Chapter 136 County Depositories
Chapter 137 Bonds of County Officers
Chapter 138 County Seats
Chapter 142 County Fine and Forfeiture Fund
Chapter 145 Compensation of County Officials
Chapter 153 Water and Sewer Systems
Chapter 154 Public Health Facilities
Chapter 155 Hospitals
Chapter 157 Drainage by Counties
Chapter 162 County or Municipal Code Enforcement
Chapter 163 Intergovernmental Programs

Chapter 164 Governmental Disputes
Chapter 177 Land Boundaries
Chapter 186 State and Regional Planning
Chapter 187 State Comprehensive Plan
Chapter 206 Motor and Other Fuel Taxes
Chapter 252 Emergency Management
Chapter 274 Tangible Personal Property Owned by Local Governments
Chapter 290 Urban Redevelopment
Chapter 333 Airport Zoning
Chapter 336 County Road System
Chapter 337 Contracting; Acquisition, Disposal, and Use of Property
Chapter 339 Transportation Finance and Planning
Chapter 344 County Road and Bridge Indebtedness
Chapter 347 Ferries, Toll Bridges, Dams, and Log Ditches
Chapter 348 Expressway and Bridge Authorities
Chapter 365 Use of Telephones and Facsimile Machines
Chapter 367 Water and Wastewater Systems
Chapter 373 Water Resources
Chapter 374 Navigation Districts; Waterways Development
Chapter 380 Land and Water Management
Chapter 388 Mosquito Control
Chapter 403 Environmental Control
Chapter 418 Recreation Districts
Chapter 419 Community Residential Homes
Chapter 420 Housing
Chapter 421 Public Housing
Chapter 553 Building Construction Standards
Chapter 567 Local Option Elections
Chapter 568 Intoxicating Liquors in Counties Where Prohibited
Chapter 633 Fire Prevention and Control
Chapter 705 Lost or Abandoned Property
Chapter 950 Jails and Jailers
Chapter 951 County and Municipal Prisoners
Chapter 1000 Early Learning-20 General Provisions
Chapter 1013 Educational Facilities

Municipalities

Chapter 11 Legislative Organization, Procedures, and Staffing
Chapter 22 Emergency Continuity of Government
Chapter 50 Legal and Official Advertisements
Chapter 73 Eminent Domain
Chapter 74 Proceedings Supplemental to Eminent Domain
Chapter 85 Enforcement of Statutory Liens
Chapter 97 Qualification and Registration Of Electors
Chapter 98 Registration Office, Officers, and Procedures
Chapter 99 Candidates
Chapter 100 General, Primary, Special, Bond, and Referendum Elections
Chapter 101 Voting Methods and Procedure

Chapter 102 Conducting Elections and Ascertaining the Results
Chapter 104 Election Code: Violations; Penalties
Chapter 106 Campaign Financing
Chapter 111 Public Officers: General Provisions
Chapter 112 Public Officers and Employees: General Provisions
Chapter 119 Public Records
Chapter 162 County or Municipal Code Enforcement
Chapter 163 Intergovernmental Programs
Chapter 164 Governmental Disputes
Chapter 165 Formation of Local Governments
Chapter 166 Municipalities
Chapter 170 Supplemental and Alternative Method of Making Local Municipal Improvements
Chapter 171 Local Government Boundaries
Chapter 173 Foreclosure of Municipal Tax and Special Assessment Liens
Chapter 175 Firefighter Pensions
Chapter 177 Land Boundaries
Chapter 180 Municipal Public Works
Chapter 185 Municipal Police Pensions
Chapter 186 State and Regional Planning
Chapter 187 State Comprehensive Plan
Chapter 218 Financial Matters Pertaining to Political Subdivisions
Chapter 252 Emergency Management
Chapter 274 Tangible Personal Property Owned by Local Governments
Chapter 290 Urban Redevelopment
Chapter 333 Airport Zoning
Chapter 337 Contracting; Acquisition, Disposal, and Use of Property
Chapter 339 Transportation Finance and Planning
Chapter 365 Use of Telephones and Facsimile Machines
Chapter 367 Water and Wastewater Systems
Chapter 373 Water Resources
Chapter 374 Navigation Districts; Waterways Development
Chapter 380 Land and Water Management
Chapter 388 Mosquito Control
Chapter 403 Environmental Control
Chapter 418 Recreation Districts
Chapter 419 Community Residential Homes
Chapter 420 Housing
Chapter 421 Public Housing
Chapter 553 Building Construction Standards
Chapter 633 Fire Prevention and Control
Chapter 705 Lost or Abandoned Property
Chapter 1000 Early Learning-20 General Provisions
Chapter 1013 Educational Facilities

City/County Consolidation

Chapter 112	Public Officers and Employees: General Provisions
Chapter 121	Florida Retirement System
Chapter 125	County Government
Chapter 145	Compensation of County Officials
Chapter 186	State and Regional Planning
Chapter 200	Determination of Millage
Chapter 212	Tax on Sales, Use, and Other Transactions
Chapter 218	Financial Matters Pertaining to Political Subdivisions

Special Districts

Chapter 11	Legislative Organization, Procedures, and Staffing
Chapter 22	Emergency Continuity of Government
Chapter 50	Legal and Official Advertisements
Chapter 73	Eminent Domain
Chapter 74	Proceedings Supplemental to Eminent Domain
Chapter 85	Enforcement of Statutory Liens
Chapter 97	Qualification and Registration of Electors
Chapter 98	Registration Office, Officers, and Procedures
Chapter 99	Candidates
Chapter 100	General, Primary, Special Bond, and Referendum Elections
Chapter 101	Voting Methods and Procedure
Chapter 102	Conducting Elections and Ascertaining the Results
Chapter 104	Election Code: Violations; Penalties
Chapter 106	Campaign Financing
Chapter 111	Public Officers: General Provisions
Chapter 112	Public Officers and Employees: General Provisions
Chapter 119	Public Records
Chapter 125	County Government
Chapter 153	Water and Sewer Systems
Chapter 154	Public Health Facilities
Chapter 155	Hospitals
Chapter 161	Beach and Shore Preservation
Chapter 162	County or Municipal Code Enforcement
Chapter 163	Intergovernmental Programs
Chapter 164	Governmental Disputes
Chapter 186	State and Regional Planning
Chapter 187	State Comprehensive Plan
Chapter 189	Special Districts: General Provisions
Chapter 190	Community Development Districts
Chapter 191	Independent Fire Control Districts
Chapter 252	Emergency Management
Chapter 274	Tangible Personal Property Owned by Local Governments
Chapter 290	Urban Redevelopment
Chapter 298	Drainage and Water Control
Chapter 315	Port Facilities Financing
Chapter 333	Airport Zoning

Chapter 337 Contracting; Acquisition, Disposal, and Use of Property
Chapter 339 Transportation Finance and Planning
Chapter 348 Expressway and Bridge Authorities
Chapter 365 Use of Telephones and Facsimile Machines
Chapter 367 Water and Wastewater Systems
Chapter 373 Water Resources
Chapter 374 Navigation Districts; Waterways Development
Chapter 380 Land and Water Management
Chapter 388 Mosquito Control
Chapter 403 Environmental Control
Chapter 418 Recreation Districts
Chapter 419 Community Residential Homes
Chapter 420 Housing
Chapter 421 Public Housing
Chapter 553 Building Construction Standards
Chapter 582 Soil and Water Conservation
Chapter 633 Fire Prevention and Control
Chapter 705 Lost or Abandoned Property
Chapter 1000 Early Learning-20 General Provisions

Local Government Fiscal Issues

Chapter 11 Legislative Organization, Procedures, and Staffing
Chapter 75 Bond Validation
Chapter 112 Public Officers and Employees: General Provisions
Chapter 125 County Government
Chapter 129 County Annual Budget
Chapter 130 County Bonds
Chapter 132 General Refunding Law
Chapter 142 County Fine and Forfeiture Fund
Chapter 145 Compensation of County Officials
Chapter 159 Bond Financing
Chapter 166 Municipalities
Chapter 173 Foreclosure of Municipal Tax and Special Assessment Liens
Chapter 189 Special Districts: General Provisions
Chapter 190 Community Development Districts
Chapter 191 Independent Fire Control Districts
Chapter 192 Taxation: General Provisions
Chapter 193 Assessments
Chapter 194 Administrative and Judicial Review of Property Taxes
Chapter 195 Property Assessment Administration and Finance
Chapter 196 Exemption
Chapter 197 Tax Collections, Sales, and Liens
Chapter 198 Estate Taxes
Chapter 199 Intangible Personal Property Taxes
Chapter 200 Determination of Millage
Chapter 201 Excise Tax on Documents
Chapter 205 Local Business Taxes
Chapter 206 Motor and Other Fuel Taxes

Chapter 210 Tax on Tobacco Products
Chapter 212 Tax on Sales, Use, and Other Transactions
Chapter 218 Financial Matters Pertaining to Political Subdivisions
Chapter 219 County Public Money, Handling by State and County
Chapter 220 Income Tax Code
Chapter 222 Method of Setting Apart Homestead and Exemptions
Chapter 279 Registered Public Obligations
Chapter 280 Security for Public Deposits
Chapter 342 Waterway and Waterfront Improvement

Local Bill Policies and Procedures

Chapter 11 Legislative Organization, Procedures, and Staffing
Chapter 50 Legal and Official Advertisements
Chapter 120 Administrative Procedure Act
Chapter 125 County Government
Chapter 166 Municipalities
Chapter 189 Special Districts: General Provisions

APPENDIX B: Counties in Florida

County	Charter County	Municipalities (*Denotes county seat)		Year Established
Alachua	Yes	Alachua Archer Gainesville* Hawthorne High Springs	La Crosse Micanopy Newberry Waldo	1824
Baker	No	Glen St. Mary	Macclenny*	1861
Bay	No	Callaway Lynn Haven Mexico Beach	Panama City* Panama City Beach Parker Springfield	1913
Bradford	No	Brooker Hampton	Lawtey Starke*	1858
Brevard	Yes	Cape Canaveral Cocoa Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne	Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville* West Melbourne	1844
Broward	Yes	Coconut Creek Cooper City Coral Springs Dania Beach Davie Deerfield Beach Fort Lauderdale* Hallandale Beach Hillsboro Beach Hollywood Lauderdale-By-The-Sea Lauderdale Lakes Lauderhill Lazy Lake Lighthouse Point	Margate Miramar North Lauderdale Oakland Park Parkland Pembroke Park Pembroke Pines Plantation Pompano Beach Sea Ranch Lakes Southwest Ranches Sunrise Tamarac Weston West Park Wilton Manors	1915
Calhoun	No	Altha	Blountstown*	1838
Charlotte	Yes	Punta Gorda*		1921
Citrus	No	Crystal River	Inverness*	1887
Clay	Yes	Green Cove Springs* Keystone Heights	Orange Park Penney Farms	1858
Collier	No	Everglades City Marco Island	Naples*	1923
Columbia	Yes	Fort White	Lake City*	1832
De Soto	No	Arcadia*		1887
Dixie	No	Cross City*	Horseshoe Beach	1921
Duval	Yes	Atlantic Beach Baldwin	Jacksonville Beach Neptune Beach	1822

County	Charter County	Municipalities (*Denotes county seat)		Year Established
		Jacksonville*		
Escambia	No	Century	Pensacola*	1821
Flagler	No	Beverly Beach Bunnell* Flagler Beach	Marineland Palm Coast	1917
Franklin	No	Apalachicola*	Carrabelle	1832
Gadsden	No	Chattahoochee Greensboro Gretna	Havana Midway Quincy*	1823
Gilchrist	No	Bell Fanning Springs	Trenton*	1925
Glades	No	Moore Haven*		1921
Gulf	No	Port St. Joe*	Wewahitchka	1925
Hamilton	No	Jasper* Jennings	White Springs	1827
Hardee	No	Bowling Green Wauchula*	Zolfo Springs	1921
Hendry	No	Clewiston	LaBelle*	1923
Hernando	No	Brooksville*		1843
Highlands	No	Avon Park Lake Placid	Sebring*	1921
Hillsborough	Yes	Plant City Tampa*	Temple Terrace	1834
Holmes	No	Bonifay* Esto Noma	Ponce De Leon Westville	1848
Indian River	No	Fellsmere Indian River Shores Orchid	Sebastian Vero Beach*	1925
Jackson	No	Alford Bascom Campbellton Cottondale Graceville Grand Ridge	Greenwood Jacob City Malone Marianna* Sneads	1822
Jefferson	No	Monticello*		1827
Lafayette	No	Mayo*		1856
Lake	No	Astatula Clermont Eustis Fruitland Park Groveland Howey-In-The-Hills Lady Lake	Leesburg Mascotte Minneola Montverde Mount Dora Tavares* Umatilla	1887
Lee	Yes	Bonita Springs Cape Coral Estero	Fort Myers* Fort Myers Beach Sanibel	1887
Leon	Yes	Tallahassee*		1824
Levy	No	Bronson* Cedar Key	Inglis Otter Creek	1845

County	Charter County	Municipalities (*Denotes county seat)		Year Established
		Chiefland	Williston	
		Fanning Springs	Yankeetown	
Liberty	No	Bristol*		1855
Madison	No	Greenville	Madison*	1827
		Lee		
Manatee	No	Anna Maria	Holmes Beach	1855
		Bradenton*	Longboat Key	
		Bradenton Beach	Palmetto	
Marion	No	Belleview	Ocala*	1844
		Dunnellon	Reddick	
		McIntosh		
Martin	No	Indiantown	Sewall's Point	1925
		Jupiter Island	Stuart*	
		Ocean Breeze Park		
Miami-Dade	Yes	Aventura	Miami Beach	1836
		Bal Harbour	Miami Gardens	
		Bay Harbor Islands	Miami Lakes	
		Biscayne Park	Miami Shores Village	
		Coral Gables	Miami Springs	
		Cutler Bay	North Bay Village	
		Doral	North Miami	
		El Portal	North Miami Beach	
		Florida City	Opa-locka	
		Golden Beach	Palmetto Bay	
		Hialeah	Pinecrest	
		Hialeah Gardens	South Miami	
		Homestead	Sunny Isles Beach	
		Indian Creek	Surfside	
		Key Biscayne	Sweetwater	
		Medley	Virginia Gardens	
		Miami*	West Miami	
Monroe	No	Islamorada	Layton	1823
		Key Colony Beach	Marathon	
		Key West*		
Nassau	No	Callahan	Hilliard	1824
		Fernandina Beach*		
Okaloosa	No	Cinco Bayou	Mary Esther	1915
		Crestview*	Niceville	
		Destin	Shalimar	
		Fort Walton Beach	Valparaiso	
		Laurel Hill		
Okeechobee	No	Okeechobee*		1917
Orange	Yes	Apopka	Oakland	1824
		Bay Lake	Ocoee	
		Belle Isle	Orlando*	
		Eatonville	Windermere	
		Edgewood	Winter Garden	
		Lake Buena Vista	Winter Park	
		Maitland		
Osceola	Yes	Kissimmee*	St. Cloud	1887

County	Charter County	Municipalities (*Denotes county seat)		Year Established
Palm Beach	Yes	Atlantis Belle Glade Boca Raton Boynton Beach Briny Breezes Cloud Lake Delray Beach Glen Ridge Golf Greenacres Gulf Stream Haverhill Highland Beach Hypoluxo Juno Beach Jupiter Jupiter Inlet Colony Lake Clarke Shores Lake Park Lake Worth Beach	Lantana Loxahatchee Groves Manalapan Magnolia Park North Palm Beach Ocean Ridge Pahokee Palm Beach Palm Beach Gardens Palm Beach Shores Palm Springs Riviera Beach Royal Palm Beach South Bay South Palm Beach Tequesta Wellington Westlake West Palm Beach*	1909
Pasco	No	Dade City* New Port Richey Port Richey	Saint Leo San Antonio Zephyrhills	1887
Pinellas	Yes	Belleair Belleair Beach Belleair Bluffs Belleair Shores Clearwater* Dunedin Gulfport Indian Rocks Beach Indian Shores Kenneth City Largo Madeira Beach North Redington Beach	Oldsmar Pinellas Park Redington Beach Redington Shores Safety Harbor St. Petersburg St. Pete Beach Seminole South Pasadena Tarpon Springs Treasure Island	1911
Polk	Yes	Auburndale Bartow* Davenport Dundee Eagle Lake Fort Meade Frostproof Haines City Highland Park	Hillcrest Heights Lake Alfred Lake Hamilton Lake Wales Lakeland Mulberry Polk City Winter Haven	1861
Putnam	No	Crescent City Interlachen Palatka*	Pomona Park Welaka	1849
St. Johns	No	Marineland	St. Augustine* St. Augustine Beach	1821
St. Lucie	No	Fort Pierce*	St. Lucie Village	1905

County	Charter County	Municipalities (*Denotes county seat)		Year Established
		Port St. Lucie		
Santa Rosa	No	Gulf Breeze Jay	Milton*	1842
Sarasota	Yes	Longboat Key North Port	Sarasota* Venice	1921
Seminole	Yes	Altamonte Springs Casselberry Lake Mary Longwood	Oviedo Sanford* Winter Springs	1913
Sumter	No	Bushnell* Center Hill Coleman	Webster Wildwood	1853
Suwannee	No	Branford	Live Oak*	1858
Taylor	No	Perry*		1856
Union	No	Lake Butler* Raiford	Worthington Springs	1921
Volusia	Yes	Daytona Beach Daytona Beach Shores DeBary DeLand* Deltona Edgewater Flagler Beach Holly Hill	Lake Helen New Smyrna Beach Oak Hill Orange City Ormond Beach Pierson Ponce Inlet Port Orange South Daytona	1854
Wakulla	Yes	Crawfordville* ^ St. Marks	Sopchoppy	1843
Walton	No	DeFuniak Springs* Freeport	Paxton	1824
Washington	No	Caryville Chipley* Ebro	Vernon Wausau	1825

^Although the county seat, Crawfordville is not an incorporated municipality.

APPENDIX C: Charter Counties in Florida

By County	
County	Charter Effective Date
Alachua	1987
Brevard	1994
Broward	1975
Charlotte	1986
Clay	1991
Columbia	2002
Miami-Dade	1957
Duval^	1967
Hillsborough	1983
Lee	1996
Leon	2002
Orange	1986
Osceola	1992
Palm Beach	1985
Pinellas	1980
Polk	1998
Sarasota	1971
Seminole	1989
Volusia	1971
Wakulla	2008

By Year	
Charter Effective Date	County
1957	Miami-Dade
1967	Duval^
1971	Sarasota
1971	Volusia
1975	Broward
1980	Pinellas
1983	Hillsborough
1985	Palm Beach
1986	Charlotte
1986	Orange
1987	Alachua
1989	Seminole
1991	Clay
1992	Osceola
1994	Brevard
1996	Lee
1998	Polk
2002	Leon
2002	Columbia
2008	Wakulla

^Consolidated with the City of Jacksonville.

APPENDIX D: County Boundary Changes

Counties Affected	Change	Effective Date	Enabling Law
Hendry Palm Beach	Hendry gained part of Lake Okeechobee	5/14/1925	Ch. 10090, s. 1, Laws of Fla. (1925)
Glades Palm Beach	Glades gained part of Lake Okeechobee	5/8/1925	Ch. 10596, s. 1, Laws of Fla. (1925)
Dixie Levy	Levy gained small area from Dixie due to boundary shift from east bank to middle of Suwannee River	6/4/1925	Ch. 10778, s. 1, Laws of Fla. (1925)
Indian River St. Lucie	Indian River created from St. Lucie	6/29/1925	Ch. 10148, s. 1, Laws of Fla. (1925)
Calhoun Gulf	Gulf created from Calhoun	7/7/1925	Ch. 10132, s. 1, Laws of Fla. (1925)
Martin Palm Beach St. Lucie	Martin created from Palm Beach and St. Lucie	8/4/1925	Ch. 10180, s. 1, Laws of Fla. (1925)
Alachua Gilchrist	Gilchrist created from Alachua	1/1/1926	Ch. 11371, s. 1, Laws of Fla. (1925)
Bradford Clay Putnam	Putnam gained small areas from Bradford and Clay	6/6/1927	Ch. 12489, s. 1, Laws of Fla. (1927)
Gadsden Leon	Gadsden gained from Leon due to boundary shift from west bank to middle of Ochlockonee River	5/4/1933	Ch. 16436, s. 1, Laws of Fla. (1933)
Glades Hendry	Hendry gained small areas from Glades	9/7/1937	Ch. 18568, s. 1, Laws of Fla. (1937)
Hillsborough Pinellas	Pinellas gained small area from Hillsborough	5/15/1939	Ch. 19058, s. 1, Laws of Fla. (1939)
Seminole Volusia	Boundary between counties “redefined, located and described….”	6/12/1941	Ch. 20888, s. 1, Laws of Fla. (1941)
Escambia Okaloosa	Okaloosa gained Santa Rosa Island from Escambia	5/31/1947	Ch. 23867, s. 2, Laws of Fla. (1947)
Glades Highlands	Glades gained small area from Highlands	6/13/1949	Ch. 25612, s. 1, Laws of Florida (1949)
Pasco Polk	Polk gained area from Pasco	12/31/1949	Ch. 25440, ss. 1-2, Laws of Fla., as amended by Ch. 26347, Laws of Fla. (1949)
Escambia Santa Rosa	Santa Rosa gained small areas from Escambia	6/11/1951	Ch. 26860, s. 1, Laws of Fla. (1951)
Alachua Bradford Columbia	Alachua exchanged small areas with Bradford and Columbia along the Santa Fe River	1/1/1954	Ch. 28312, ss. 1-3, Laws of Fla. (1953)

Counties Affected	Change	Effective Date	Enabling Law
Escambia Santa Rosa	Santa Rosa gained small areas from Escambia along the right-of-way of the toll bridge and road on Santa Rosa Sound and Island	6/29/1957	Ch. 57-834, s. 2, Laws of Fla.
Brevard Indian River	Indian River gained small area south of Sebastian Inlet from Brevard	11/3/1959	Ch. 59-486, s. 2, Laws of Fla.
Dade Monroe	Dade gained small area of Barnes Sound from Monroe	5/13/1961	Ch. 61-16, s. 1, Laws of Fla.
Glades Hendry Martin Okeechobee Palm Beach	Glades, Hendry, Martin and Okeechobee gained parts of Lake Okeechobee from Palm Beach	5/29/1963	Ch. 63-200, ss. 1-5, Laws of Fla.
Glades Hendry	Hendry gained small area from Glades on Route 80	6/12/1963	Ch. 63-391, ss. 1-2, Laws of Fla.
Osceola Polk	Counties exchanged certain areas	1/1/1968	Ch. 67-592, ss. 1-3, Laws of Fla.
Franklin Gulf	Franklin gained Forbes Island from Gulf	3/30/1972	Ch. 72-119, s. 1, Laws of Fla.
Clay Duval	Clay gained small area from Duval on I-295	7/1/1976	Ch. 76-17, s. 1, Laws of Fla.
Broward Dade	Broward gained small area at Golden Beach from Dade	10/1/1978	Ch. 78-119, ss. 1-2, Laws of Fla.
Clay Duval	Clay gained small area from Duval on I-295	12/31/1980	Ch. 80-9, ss. 1-3, Laws of Fla.
Clay Putnam	Clay gained small area from Putnam	6/14/1984	Ch. 84-211, ss. 1-3, Laws of Fla.
Franklin Wakulla	Wakulla gained from Franklin due to boundary shift from east bank to middle of Ochlockonee River and Bay	10/1/1986	Ch. 86-288, ss. 1-2, Laws of Fla.
Escambia Santa Rosa	Santa Rosa gained small area from Escambia on Santa Rosa Island	4/27/1991	Ch. 91-310, ss. 1-2, Laws of Fla.
Citrus Levy	Levy gained small area from Citrus due to boundary shift from north bank to the thread of the Withlacoochee River	5/29/1994	Ch. 94-313, ss. 1-2, Laws of Fla.
Broward Palm Beach	Broward gained area from Palm Beach	6/26/2007	Ch. 2007-222, s. 1, Laws of Fla.
Martin St. Lucie	Martin gained area from St. Lucie	9/30/2013	Ch. 2012-45, s. 1, Laws of Fla.

Counties Affected	Change	Effective Date	Enabling Law
Indian River St. Lucie	Land swap on barrier island	6/9/2020	Ch. 2020-18, ss. 1-2, Laws of Fla.

APPENDIX E: Florida Municipalities

Municipality	County	Year Incorporated
Alachua	Alachua	1905
Alford	Jackson	1959
Altamonte Springs	Seminole	1920
Altha	Calhoun	1946
Anna Maria	Manatee	1923
Apalachicola	Franklin	1831[491]
Apopka	Orange	1882
Arcadia	DeSoto	1886
Archer	Alachua	1850
Astatula	Lake	1927
Atlantic Beach	Duval	1926
Atlantis	Palm Beach	1959
Auburndale	Polk	1911
Aventura	Miami-Dade	1995
Avon Park	Highlands	1913
Bal Harbour	Miami-Dade	1946
Baldwin	Duval	1876
Bartow	Polk	1882
Bascom	Jackson	1961
Bay Harbor Islands	Miami-Dade	1947
Bay Lake	Orange	1967
Bell	Gilchrist	1903
Belle Glade	Palm Beach	1945
Belle Isle	Orange	1924
Belleair	Pinellas	1925
Belleair Beach	Pinellas	1950
Belleair Bluffs	Pinellas	1963
Belleair Shore	Pinellas	1955
Belleview	Marion	1885
Beverly Beach	Flagler	1955
Biscayne Park	Miami-Dade	1933
Blountstown	Calhoun	1903
Boca Raton	Palm Beach	1925
Bonifay	Holmes	1886
Bonita Springs	Lee	1999
Bowling Green	Hardee	1927
Boynton Beach	Palm Beach	1920
Bradenton	Manatee	1903
Bradenton Beach	Manatee	1953
Branford	Suwannee	1961
Briny Breezes	Palm Beach	1963
Bristol	Liberty	1958
Bronson	Levy	1951
Brooker	Bradford	1952

[491] Originally incorporated as the Town of West Point in 1829, renamed Appalachicola *(sic)* in 1831,

Municipality	County	Year Incorporated
Brooksville	Hernando	1856
Bunnell	Flagler	1913
Bushnell	Sumter	1911
Callahan	Nassau	1911
Callaway	Bay	1963
Campbellton	Jackson	1925
Cape Canaveral	Brevard	1963
Cape Coral	Lee	1970
Carrabelle	Franklin	1893
Caryville	Washington	1965
Casselberry	Seminole	1940
Cedar Key	Levy	1923
Center Hill	Sumter	1925
Century	Escambia	1945
Chattahoochee	Gadsden	1921
Chiefland	Levy	1913
Chipley	Washington	1901
Cinco Bayou	Okaloosa	1950
Clearwater	Pinellas	1915
Clermont	Lake	1891
Clewiston	Hendry	1925
Cloud Lake	Palm Beach	1948
Cocoa	Brevard	1895
Cocoa Beach	Brevard	1925
Coconut Creek	Broward	1967
Coleman	Sumter	1908
Cooper City	Broward	1959
Coral Gables	Miami-Dade	1925
Coral Springs	Broward	1963
Cottondale	Jackson	1905
Crescent City	Putnam	1883
Crestview	Okaloosa	1916
Cross City	Dixie	1924
Crystal River	Citrus	1903
Cutler Bay	Miami-Dade	2005
Dade City	Pasco	1889
Dania Beach	Broward	1904
Davenport	Polk	1915
Davie	Broward	1961
Daytona Beach	Volusia	1876
Daytona Beach Shores	Volusia	1960
DeBary	Volusia	1993
Deerfield Beach	Broward	1925
DeFuniak Springs	Walton	1901
DeLand	Volusia	1882
Delray Beach	Palm Beach	1911
Deltona	Volusia	1995
Destin	Okaloosa	1984
Doral	Miami-Dade	2003

Municipality	County	Year Incorporated
Dundee	Polk	1925
Dunedin	Pinellas	1899
Dunnellon	Marion	1891
Eagle Lake	Polk	1921
Eatonville	Orange	1887
Ebro	Washington	1967
Edgewater	Volusia	1924
Edgewood	Orange	1924
El Portal	Miami-Dade	1937
Estero	Lee	2014
Esto	Holmes	1963
Eustis	Lake	1883
Everglades City	Collier	1953
Fanning Springs	Gilchrist/Levy	1965
Fellsmere	Indian River	1911
Fernandina Beach	Nassau	1825
Flagler Beach	Flagler	1925
Florida City	Miami-Dade	1914
Fort Lauderdale	Broward	1911
Fort Meade	Polk	1885
Fort Myers	Lee	1886
Fort Myers Beach	Lee	1995
Fort Pierce	St. Lucie	1901
Fort Walton Beach	Okaloosa	1941
Fort White	Columbia	1884
Freeport	Walton	1963
Frostproof	Polk	1921
Fruitland Park	Lake	1927
Gainesville	Alachua	1869
Glen Ridge	Palm Beach	1947
Glen Saint Mary	Baker	1957
Golden Beach	Miami-Dade	1929
Golf	Palm Beach	1957
Graceville	Jackson	1902
Grand Ridge	Jackson	1951
Grant-Valkaria	Brevard	2006
Green Cove Springs	Clay	1874
Greenacres	Palm Beach	1926
Greensboro	Gadsden	1911
Greenville	Madison	1907
Greenwood	Jackson	1927
Gretna	Gadsden	1909
Groveland	Lake	1922
Gulf Breeze	Santa Rosa	1961
Gulf Stream	Palm Beach	1925
Gulfport	Pinellas	1910
Haines City	Polk	1914
Hallandale Beach	Broward	1927
Hampton	Bradford	1870

Municipality	County	Year Incorporated
Havana	Gadsden	1907
Haverhill	Palm Beach	1959
Hawthorne	Alachua	1881
Hialeah	Miami-Dade	1925
Hialeah Gardens	Miami-Dade	1948
High Springs	Alachua	1892
Highland Beach	Palm Beach	1949
Highland Park	Polk	1927
Hillcrest Heights	Polk	1923
Hilliard	Nassau	1947
Hillsboro Beach	Broward	1939
Holly Hill	Volusia	1901
Hollywood	Broward	1925
Holmes Beach	Manatee	1950
Homestead	Miami-Dade	1913
Horseshoe Beach	Dixie	1963
Howey-in-the-Hills	Lake	1925
Hyopluxo	Palm Beach	1955
Indialantic	Brevard	1952
Indian Creek	Miami-Dade	1939
Indian Harbour Beach	Brevard	1955
Indian River Shores	Indian River	1953
Indian Rocks Beach	Pinellas	1956
Indian Shores	Pinellas	1949
Indiantown	Martin	2017
Inglis	Levy	1956
Interlachen	Putnam	1888
Inverness	Citrus	1919
Islamorada	Monroe	1997
Jacksonville	Duval	1832
Jacksonville Beach	Duval	1907
Jacob City	Jackson	1983
Jasper	Hamilton	1858
Jay	Santa Rosa	1951
Jennings	Hamilton	1900
Juno Beach	Palm Beach	1953
Jupiter	Palm Beach	1925
Jupiter Inlet Colony	Palm Beach	1959
Jupiter Island	Martin	1953
Kenneth City	Pinellas	1957
Key Biscayne	Miami-Dade	1991
Key Colony Beach	Monroe	1957
Key West	Monroe	1828
Keystone Heights	Clay	1925
Kissimmee	Osceola	1883
LaBelle	Hendry	1925
La Crosse	Alachua	1957
Lady Lake	Lake	1925
Lake Alfred	Polk	1915

Municipality	County	Year Incorporated
Lake Buena Vista	Orange	1967
Lake Butler	Union	1893
Lake City	Columbia	1859
Lake Clarke Shores	Palm Beach	1957
Lake Hamilton	Polk	1925
Lake Helen	Volusia	1888
Lake Mary	Seminole	1973
Lake Park	Palm Beach	1921
Lake Placid	Highlands	1927
Lake Wales	Polk	1917
Lake Worth Beach	Palm Beach	1913
Lakeland	Polk	1885
Lantana	Palm Beach	1921
Largo	Pinellas	1905
Lauderdale-By-The-Sea	Broward	1947
Lauderdale Lakes	Broward	1961
Lauderhill	Broward	1959
Laurel Hill	Okaloosa	1953
Lawtey	Bradford	1905
Layton	Monroe	1963
Lazy Lake	Broward	1953
Lee	Madison	1909
Leesburg	Lake	1875
Lighthouse Point	Broward	1956
Live Oak	Suwannee	1878
Longboat Key	Sarasota/Manatee	1955
Longwood	Seminole	1875
Loxahatchee Groves	Palm Beach	2006
Lynn Haven	Bay	1913
Macclenny	Baker	1939
Madeira Beach	Pinellas	1947
Madison	Madison	1945
Maitland	Orange	1885
Malabar	Brevard	1962
Malone	Jackson	1911
Manalapan	Palm Beach	1931
Mangonia Park	Palm Beach	1947
Marathon	Monroe	1999
Marco Island	Collier	1997
Margate	Broward	1955
Marianna	Jackson	1911
Marineland	Flagler/St. Johns	1940
Mary Esther	Okaloosa	1946
Mascotte	Lake	1925
Mayo	Lafayette	1903
McIntosh	Marion	1913
Medley	Miami-Dade	1949
Melbourne	Brevard	1888
Melbourne Beach	Brevard	1923

Municipality	County	Year Incorporated
Melbourne Village	Brevard	1957
Mexico Beach	Bay	1967
Miami	Miami-Dade	1896
Miami Beach	Miami-Dade	1915
Miami Gardens	Miami-Dade	2003
Miami Lakes	Miami-Dade	2000
Miami Shores Village	Miami-Dade	1932
Miami Springs	Miami-Dade	1926
Micanopy	Alachua	1837
Midway	Gadsden	1986
Milton	Santa Rosa	1844
Minneola	Lake	1926
Miramar	Broward	1955
Monticello	Jefferson	1861
Montverde	Lake	1925
Moore Haven	Glades	1917
Mount Dora	Lake	1910
Mulberry	Polk	1901
Naples	Collier	1925
Neptune Beach	Duval	1931
New Port Richey	Pasco	1924
New Smyrna Beach	Volusia	1887
Newberry	Alachua	1909
Niceville	Okaloosa	1938
Noma	Holmes	1977
North Bay Village	Miami-Dade	1945
North Lauderdale	Broward	1963
North Miami	Miami-Dade	1926
North Miami Beach	Miami-Dade	1926
North Palm Beach	Palm Beach	1956
North Port	Sarasota	1959
North Redington Beach	Pinellas	1953
Oak Hill	Volusia	1927
Oakland	Orange	1887
Oakland Park	Broward	1929
Ocala	Marion	1885
Ocean Breeze	Martin	1960
Ocean Ridge	Palm Beach	1931
Ocoee	Orange	1923
Okeechobee	Okeechobee	1915
Oldsmar	Pinellas	1937
Opa-locka	Miami-Dade	1926
Orange City	Volusia	1882
Orange Park	Clay	1879
Orchid	Indian River	1965
Orlando	Orange	1875
Ormond Beach	Volusia	1880
Otter Creek	Levy	1969
Oviedo	Seminole	1925

Municipality	County	Year Incorporated
Pahokee	Palm Beach	1922
Palatka	Putnam	1853
Palm Bay	Brevard	1960
Palm Beach	Palm Beach	1911
Palm Beach Gardens	Palm Beach	1959
Palm Beach Shores	Palm Beach	1951
Palm Coast	Flagler	1999
Palm Shores	Brevard	1959
Palm Springs	Palm Beach	1957
Palmetto	Manatee	1897
Palmetto Bay	Miami-Dade	2002
Panama City	Bay	1909
Panama City Beach	Bay	1959
Parker	Bay	1967
Parkland	Broward	1963
Paxton	Walton	1952
Pembroke Park	Broward	1957
Pembroke Pines	Broward	1961
Penney Farms	Clay	1927
Pensacola	Escambia	1822
Perry	Taylor	1903
Pierson	Volusia	1929
Pinecrest	Miami-Dade	1996
Pinellas Park	Pinellas	1915
Plant City	Hillsborough	1885
Plantation	Broward	1953
Polk City	Polk	1925
Pomona Park	Putnam	1894
Pompano Beach	Broward	1947
Ponce De Leon	Holmes	1963
Ponce Inlet	Volusia	1963
Port Orange	Volusia	1913
Port Richey	Pasco	1925
Port St. Joe	Gulf	1913
Port St. Lucie	St. Lucie	1961
Punta Gorda	Charlotte	1887
Quincy	Gadsden	1828
Raiford	Union	1971
Reddick	Marion	1925
Redington Beach	Pinellas	1944
Redington Shores	Pinellas	1955
Riviera Beach	Palm Beach	1923
Rockledge	Brevard	1887
Royal Palm Beach	Palm Beach	1959
Safety Harbor	Pinellas	1917
St. Augustine	St. Johns	1822
St. Augustine Beach	St. Johns	1959
St. Cloud	Osceola	1911
St. Leo	Pasco	1891

Municipality	County	Year Incorporated
St. Lucie Village	St. Lucie	1961
St. Marks	Wakulla	1963
St. Petersburg	Pinellas	1903
St. Pete Beach	Pinellas	1957
San Antonio	Pasco	1891
Sanford	Seminole	1877
Sanibel	Lee	1974
Sarasota	Sarasota	1902
Satellite Beach	Brevard	1957
Sea Ranch Lakes	Broward	1959
Sebastian	Indian River	1924
Sebring	Highlands	1929
Seminole	Pinellas	1970
Sewall's Point	Martin	1957
Shalimar	Okaloosa	1947
Sneads	Jackson	1894
Sopchoppy	Wakulla	1955
South Bay	Palm Beach	1941
South Daytona	Volusia	1951
South Miami	Miami-Dade	1926
South Palm Beach	Palm Beach	1955
South Pasadena	Pinellas	1955
Southwest Ranches	Broward	2000
Springfield	Bay	1935
Starke	Bradford	1870
Stuart	Martin	1914
Sunny Isles Beach	Miami-Dade	1997
Sunrise	Broward	1961
Surfside	Miami-Dade	1935
Sweetwater	Miami-Dade	1941
Tallahassee	Leon	1825
Tamarac	Broward	1963
Tampa	Hillsborough	1855
Tarpon Springs	Pinellas	1887
Tavares	Lake	1925
Temple Terrance	Hillsborough	1925
Tequesta	Palm Beach	1957
Titusville	Brevard	1887
Treasure Island	Pinellas	1955
Trenton	Gilchrist	1911
Umatilla	Lake	1904
Valparaiso	Okaloosa	1921
Venice	Sarasota	1926
Vernon	Washington	1926
Vero Beach	Indian River	1919
Virginia Gardens	Miami-Dade	1947
Waldo	Alachua	1907
Wauchula	Hardee	1907
Wausau	Washington	1963

Municipality	County	Year Incorporated
Webster	Sumter	1957
Welaka	Putnam	1887
Wellington	Palm Beach	1995
West Melbourne	Brevard	1959
West Miami	Miami-Dade	1947
West Palm Beach	Palm Beach	1894
West Park	Broward	2005
Weston	Broward	1996
Westlake	Palm Beach	2016
Westville	Holmes	1970
Wewahitchka	Gulf	1959
White Springs	Hamilton	1885
Wildwood	Sumter	1889
Williston	Levy	1929
Wilton Manors	Broward	1947
Windermere	Orange	1925
Winter Garden	Orange	1903
Winter Haven	Polk	1923
Winter Park	Orange	1887
Winter Springs	Seminole	1959
Worthington Springs	Union	1963
Yankeetown	Levy	1925
Zephyrhills	Pasco	1914
Zolfo Springs	Hardee	1904

Compiled by the Florida League of Cities and updated by the Intergovernmental Affairs Subcommittee.

APPENDIX F: Municipal Incorporations, Mergers, and Dissolutions Since 1974

MUNICIPAL INCORPORATIONS

Municipality	County	Enabling Act (Chapter, Laws of Florida) *or* By authority of Miami-Dade County Charter	Year
Jacob City	Jackson	83-434	1983
Destin	Okaloosa	84-422	1984
Midway	Gadsden	86-471	1986
Key Biscayne	Miami-Dade	Miami-Dade	1991
Debary	Volusia	93-351; 93-363	1993
Aventura	Miami-Dade	Miami-Dade	1995
Pinecrest	Miami-Dade	Miami-Dade	1996
Fort Myers Beach	Lee	95-494	1995
Wellington	Palm Beach	95-496	1995
Deltona	Volusia	95-498	1995
Weston	Broward	96-472	1996
Sunny Isles Beach	Miami-Dade	Miami-Dade	1997
Islamorada	Monroe	97-348	1997
Marco Island	Collier	97-367	1997
Marathon	Monroe	99-427	1999
Bonita Springs	Lee	99-428	1999
Palm Coast	Flagler	99-448	1999
Miami Lakes	Miami-Dade	Miami-Dade	2000
Southwest Ranches	Broward	2000-475	2000
Palmetto Bay	Miami-Dade	Miami-Dade	2002
Doral	Miami-Dade	Miami-Dade	2003
Miami Gardens	Miami-Dade	Miami-Dade	2003
West Park	Broward	2004-454	2005
Cutler Bay	Miami-Dade	Miami-Dade	2005
Loxahatchee Groves	Palm Beach	2006-328	2006
Grant-Valkaria	Brevard	2006-348	2006
Estero	Lee	2014-249	2014
Westlake	Palm Beach	Pursuant to procedure in former s. 165.0615, F.S.	2016
Indiantown	Martin	2017-195	2017

MUNICIPAL MERGERS

Existing Municipalities	New Municipality	County	Enabling Act (Chapter, Laws of Florida)
Belle Vista Beach Don Ce-Sar Place Pass-A-Grille Beach St. Petersburg Beach	City of St. Petersburg Beach	Pinellas	57-1814
Whispering Hills Golf Estates Titusville	Titusville	Brevard	59-1991
Eau Gallie Melbourne	Melbourne	Brevard	69-879[492]
Edgewater Gulf Beach Long Beach Resort West Panama City Beach Panama City Beach	Panama City Beach	Bay	70-874

MUNICIPAL DISSOLUTIONS

Municipality	County	Authority *or* Enabling Act (Chapter, Laws of Florida)
Bithlo	Orange	By authority of the Secretary of State[493] in January 1977
Bayview	Bay	77-501
Munson Island	Monroe	81-438
Painters Hill	Flagler	81-453
Hacienda Village	Broward	84-420
Pennsuco	Miami-Dade	By authority of Miami-Dade County Charter
Golfview	Palm Beach	97-329
North Key Largo Beach	Monroe	2003-318
Cedar Grove	Bay	Municipal ordinance approved by a vote of the qualified electors[494]
Islandia	Miami-Dade	By authority of the Miami-Dade County Charter in March 2012[495]
Hastings	St. Johns	By voter referendum on November 7, 2017[496]
Weeki Wachee	Hernando	2020-196

[492] Amended by 70-807, which inserted “Melbourne” as name of new city.
[493] Authorized by s. 165.052, F.S. (1975), repealed by ch. 2004-305, s. 39, Laws of Fla.
[494] Terrell K. Arline, “The Dissolution of the Town of Cedar Grove,” Vol. 87 Fla. Bar Journal, May 2013, No. 5 24.
[495] Miami-Dade Legislative Item File Number 112413, passed March 6, 2012.
[496] The vote was 136 to dissolve vs. 29 not to dissolve. *See* St. Johns County Supervisor of Elections, 2017 Town of Hastings General Election, available at https://enr.electionsfl.org/STJ/1752/Summary/ (last visited Nov. 14, 2024).

APPENDIX G: Proposed Municipal Incorporations Rejected by Voters

Proposed Municipality	Enabling Act (Chapter, Laws of Florida)	Year Defeated
Deltona[497]	90-410	1990
Deltona Lakes	87-449	1987
Destiny	(By authority of Dade County Charter)	1995
Fort Myers Beach[498]	82-295	1982
Fort Myers Beach	86-414	1986
(City in the Halifax area of Volusia County)	85-504	1985
Key Largo	99-430	1999
Lower Keys	2000-383	2000
Marco Island[499]	80-541	1980
Marco Island	82-330	1982
Marco Island	86-434	1986
Marco Island	90-457	1990
Marco Island	93-384	1993
Panacea	2015-182	2015
Paradise Islands	2000-382	2000
Ponte Vedra Beach	98-534	1998
Port LaBelle	94-480	1994
Southport	99-444	1999
Southport	2006-329	2006
Hobe Sound	2018-166	2018

[497] Subsequently approved by voters and incorporated in 1995. Ch. 95-498, Laws of Fla.
[498] Subsequently approved by voters and incorporated in 1995. Ch. 95-494, Laws of Fla.
[499] Subsequently approved by voters and incorporated in 1997. Ch. 97-367, Laws of Fla.

APPENDIX H: Selected Municipal Boundary Adjustments Since 2001

County	City	Chapter, Laws of Florida
Broward	Fort Lauderdale	2001-291
Broward	Fort Lauderdale/Dania Beach	2001-322
Brevard	Satellite Beach	2001-339
Volusia	Port Orange/South Daytona	2002-353
Broward	Davie/Southwest Ranches	2002-356
Broward	Lauderdale-By-The-Sea	2002-357
Broward	Coral Springs/Coconut Creek/Margate	2002-364
Lee	Cape Coral	2002-370
Broward	Coral Springs/Margate	2003-377
Brevard	Melbourne	2004-434
Broward	Coral Springs	2004-440
Broward	Davie/Fort Lauderdale/Plantation	2004-441
Broward	Fort Lauderdale/Oakland Park	2004-442
Broward	Deerfield Beach	2004-444
Broward	Pompano Beach/Deerfield Beach	2004-445
Broward	Lauderdale-By-The-Sea/Sea Ranch Lakes	2004-446
Broward	Weston	2004-447
Broward	Cooper City/Southwest Ranches	2004-448
Broward	Pompano Beach	2004-449
Broward	Fort Lauderdale/Oakland Park	2004-452
Broward	Davie	2005-317
Brevard	Melbourne	2005-333
Broward	Coral Springs/Parkland	2005-334
Broward	Cooper City/Davie	2005-340
Broward	Davie	2006-334
Broward	Lauderhill	2006-351
Broward	Pembroke Pines/Southwest Ranches	2006-362
Broward	Tamarac	2007-294
Broward	Lauderhill/ Plantation/Fort Lauderdale	2008-282
Broward	Tamarac	2009-252
Broward	West Park	2009-253
Broward	Southwest Ranches/Davie	2009-254
Broward	Tamarac	2010-256
Broward	Fort Lauderdale	2010-257
Broward	Lauderhill	2010-261
Manatee	Anna Maria/Holmes Beach	2010-263
Broward	Dania Beach	2012-257
Brevard	Cocoa	2014-232
Pasco	St. Leo	2014-251
Broward	Weston/Davie	2015-190
Lee	Estero	2015-193
Manatee	Holmes Beach	2015-203
Brevard	Palm Bay	2019-176

APPENDIX I: Proposed Consolidations Rejected by Voters Since 1967

Proposed Consolidation City/County	Year	Vote In Favor	Vote Against
Fort Pierce/St. Lucie	1972	County: 2,968 City: 2,050	County: 6,533 City: 2,155
Gainesville/Alachua	1975	County: 5,100	County: 15,100
Gainesville/Alachua	1976	County: 6,300	County: 13,250
Gainesville/Alachua	1990	County: 11,000	County: 21,800
Halifax area/Volusia	1985	County: 19,050	County: 23,450
Okeechobee/Okeechobee	1979	County: 1,150	County: 2,350
Okeechobee/Okeechobee	1989	County: 1,350	County: 3,100
Pensacola/Escambia	1970	County: 4,550 City: 5,350	County: 22,600 City: 7,700
Tallahassee/Leon	1971	County: 10,381	County: 14,740
Tallahassee/Leon	1973	County: 11,056	County: 12,859
Tallahassee/Leon	1976	County: 20,336	County: 24,855
Tallahassee/Leon	1992	County: 37,062	County: 56,070
Tampa/Hillsborough	1967	County: 11,400	County: 28,800
Tampa/Hillsborough	1970	County: 37,250	County: 51,550
Tampa/Hillsborough	1972	County: 54,700	County: 74,900

In addition to the consolidation attempts that went to referendum, efforts have stopped short of the ballot in Brevard, Charlotte, Columbia, Escambia, Hardee, Highlands, and St. Lucie Counties.

APPENDIX J: Stewardship Districts[500]

Name	Chapter Law	County	Approx. Acreage	Board Election[501]
Ave Maria Stewardship Community District	2004-461	Collier	10,805	Landowners until district has min. 500 qualified electors and referendum approves voting based on extent of urban areas.
Big Cypress Stewardship District	2004-423	Collier	22,211	Landowners
West Villages Improvement District	2004-456	Sarasota	12,444	Landowners
Lakewood Ranch Stewardship District	2005-338	Manatee & Sarasota	23,000	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Grove Community District	2006-357	Okeechobee	6,000	Landowners until total qualified electors exceed 500 and referendum approves voting based on extent of urban areas.
Viera Stewardship District	2006-360	Brevard	14,000	Landowners. Election by district voters: 1 member by 2011; 2 members by 2016; 3 members when population = 60% of projected voters; all members 5 yrs. after meeting 60%
Babcock Ranch Community Independent Special District	2007-306	Charlotte & Lee[502]	17,787	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
East Nassau Stewardship District	2017-206	Nassau	24,000	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Sunbridge Stewardship District	2017-220	Osceola	19,560	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Water Street Tampa Improvement District	2018-183	Hillsborough	53	Landowners
Deering Park Stewardship District	2020-197	Brevard & Volusia	64,135	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
North River Ranch Improvement Stewardship District	2020-191	Manatee	2,012	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Northlake Stewardship District	2022-248	Manatee	25,626	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Clear Springs Stewardship District	2023-346	Polk	17,481	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.

[500] List compiled from review of listed special laws. DEO does not maintain a separate category of stewardship districts.
[501] All landowner voting based on one acre/one vote.
[502] Originally created in Manatee County, expanded into Babcock Ranch holdings in Lee County by s. 2016-257, Laws of Fla.

East River Ranch Stewardship District	2023-335	Manatee	1,382	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Three Rivers Stewardship District	2023-337	Sarasota	3,686	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.
Star Farms Village at North Port Stewardship District	2024-292	Sarasota	2,086	Landowners until total qualified electors exceed thresholds in Act for electing one or more supervisors.

APPENDIX K: Downtown Development Authorities[503]

Name	Dep. or Indep. District	Year Created	Current Governing Law[504]	Max Millage	Bond Authority	Board[505]	Final Budget Approval[506]
Clearwater DD Board	I	1970	Chs. 70-635, 75-358	1.0	N[507]	E	DDA
Daytona Beach DDA	D	1972	Ch. 2004-406	1.0	Y	CC	DDA
Delray Beach DDA	D	1971	Ch. 2003-314	1.0	N[508]	CC	DDA
DDA City of Miami	I	1967	Ch. 14, Div. 2, ss. 14-51 – 14-62, City of Miami Code of Ordinances	0.475	Y	CC (only 12 of 15)	CC
DDA of the City of Fort Lauderdale	I	1965	Ch. 2005-346	1.0	Y	CC	DDA
DD Board (Orlando)	D	1971	Chs. 71-810, 78-577	1.0	N[509]	MC	CC
Downtown Improvement District (Sarasota)[510]	D	2008	S. 08-4832, Sarasota City Ordinances	2.0	N	CC	CC
Lakeland DDA	I	1977	Chs. 77-588, 78-549,	2.0	Y	E	DDA
Panama City Downtown Improvement Board	D	1974	Chs. 74-571, 84-503, 89-510	3.0	Y	MC	CC
Pensacola Downtown Improvement Board	D	1972	Chs. 72-655, 76-466, 80-582	1.0	Y	MC	CC

[503] DEO, SDAP, reports 13 active DDAs as of Nov. 14, 2024. This figure includes the Ocala Downtown Development District, which was abolished as the result of a city charter amendment in 2013 and reconstituted as a unit of municipal government. *See* Downtown Development District, *City of Ocala*, https://www.ocalafl.gov/government/city-departments-a-h/growth-management/cra-special-districts/downtown-development-district (last visited Nov. 14, 2024).
[504] Laws of Florida except where indicated.
[505] E=Elected, CC=Appointed by City Commission, MC=Appointed by mayor with city commission concurrence.
[506] DDA=DDA Board, CC=City commission
[507] May issue revenue certificates. Ch. 70-635, s. 11, Laws of Fla.
[508] May issue revenue certificates. Ch. 2003-314, s. 11, Laws of Fla.
[509] May issue revenue certificates. Ch. 71-810, s. 11, Laws of Fla.
[510] Dependent district created under s. 189.02, F.S.

Name	Dep. or Indep. District	Year Created	Current Governing Law[504]	Max Millage	Bond Authority	Board[505]	Final Budget Approval[506]
Tallahassee Downtown Improvement Authority	D	1971	Ch. 2003-356	1.0	Y	MC	CC
West Palm Beach DDA	I	1967	Chs. 2003-380, 2012-261	2.0	N[511]	MC	DDA

[511] May issue revenue certificates. Ch. 2003-380, s. 7(k), Laws of Fla.

APPENDIX L: Neighborhood Improvement Districts[512]

Name	County	Municipality	Year Created	Current Governing Law	Revenue Sources
Atlantis Safe NID	Palm Beach	Atlantis	1988	S. 163.506, F.S.; City Ord 193	Other
Downtown South NID	Orange	Orlando	2011	S. 163.506, F.S.; City Ord. 2011-28	Ad valorem, assessments, donations, grants
Golden Isles Safe NID	Broward	Hallandale Beach	1989	S. 163.506, F.S.; City Ord. 89-24	Ad valorem
Gretna NID	Gadsden	Gretna	1987	S. 163.506, F.S.	(Not provided to DEO)
Habitat Safe NID	Broward	Lauderhill	2010	S. 163.506, F.S.; City Ord. 100-06-132	Ad valorem, assessments, grants
Isles of Inverrary NID	Broward	Lauderhill	2010	S. 163.506, F.S.; City Ord. 100-06-138	Ad valorem, assessments, grants
Manors of Inverrary Safe NID	Broward	Lauderhill	2010	S. 163.506, F.S.; City Ord. 100-06-134	Ad valorem, assessments, grants
Normandy Shores Local Gov't NID	Miami-Dade	Miami Beach	1993	S. 163.506, F.S.; City Ords. Ch. 34, art. III, div. 5, ss. 34.201-34.205	(Not provided to DEO)
Orange Blossom Trail Local Gov't NID	Orange	Orlando	1990	S. 163.506, F.S.; City Ord. 90-24	Ad valorem
Orlandia Heights Special NID	Volusia	DeBary	1999	S. 163.511, F.S.; City Ords. 99-03, 18-07	Non-ad valorem
Pine Hills Local Gov't NID	Orange	Orlando	2011	S. 163.506, F.S.; County Ord. 2011-21	Fees, grants
Plantation Gateway[513]	Broward	Plantation	1988	S. 163.506, F.S.; City Ords. 1531, 1537	Ad valorem
Plantation Midtown Development District	Broward	Plantation	1988	S. 163.506, F.S.; City Ord. 1569	Ad valorem
Steeplechase NID	Palm Beach	Palm Beach Gardens	1989	S.163.508, F.S.; City Ord. 17, 1989	None
Sugarfoot Oaks/ Cedar Ridge Preservation & Enhancement District	Alachua	Gainesville	2001	S. 163.524, F.S.; County Ords. 01-24, 03-02	Fees
Sunrise Key NID	Broward	Ft. Lauderdale	1992	S. 163.506, F.S.; City Ord. C-92-12	Ad valorem

[512] DEO, SDAP, reports a combined total of 21 NIDs as of Nov. 14, 2024. All NIDs are dependent special districts.

[513] Reports to DEO that district is authorized to issue bonds. Texts of ordinances 1537 and 1569 do not mention bond authority.

Name	County	Municipality	Year Created	Current Governing Law	Revenue Sources
Three Islands Safe ND	Broward	Hallandale Beach	1993	S. 163.506, F.S.; City Ord. 93-08	Ad valorem
Town of Davie NID	Broward	Davie	1988	S. 163.506, F.S.; City Ord. 88-60	Ad valorem, grants
Walden Lake Community Association Local Gov't NID	Hillsborough	Plant City	1993	S. 163.506, F.S.; City Ord. 3-1993	None
West Atlantic Avenue NID	Palm Beach	Delray Beach	1988	S. 163.506, F.S.; City Ords. 130-88, 131-88	TIF
Windermere/ Tree Gardens Safe NID	Broward	Lauderhill	2009	S. 163.506, F.S.; City Ords. 090-03-120, 110-03-110	Ad valorem, assessments, grants