

By Senator Lee

20-00386E-19

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1 A bill to be entitled
2 An act relating to community redevelopment agencies;
3 creating s. 112.327, F.S.; defining terms; prohibiting
4 a person from lobbying a community redevelopment
5 agency until he or she has registered as a lobbyist
6 with that agency; providing registration requirements;
7 requiring an agency to make lobbyist registrations
8 available to the public; requiring a database of
9 currently registered lobbyists and principals to be
10 available on certain websites; requiring a lobbyist to
11 send a written statement to the agency canceling the
12 registration for a principal that he or she no longer
13 represents; authorizing an agency to remove the name
14 of a lobbyist from the list of registered lobbyists
15 under certain circumstances; authorizing an agency to
16 establish an annual lobbyist registration fee, not to
17 exceed a specified amount; requiring an agency to be
18 diligent in ascertaining whether persons required to
19 register have complied, subject to certain
20 requirements; requiring the Commission on Ethics to
21 investigate a lobbyist or principal under certain
22 circumstances, subject to certain requirements;
23 requiring the commission to provide the Governor with
24 a report of its findings and recommendations in such
25 investigations; authorizing the Governor to enforce
26 the commission's findings and recommendations;
27 authorizing community redevelopment agencies to adopt
28 rules to govern the registration of lobbyists;
29 amending s. 112.3142, F.S.; requiring ethics training

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30 for community redevelopment agency commissioners;
31 specifying requirements for such training; amending s.
32 163.340, F.S.; revising the definition of the term
33 "blighted area"; amending s. 163.356, F.S.; revising
34 reporting requirements; deleting provisions requiring
35 certain annual reports; amending s. 163.367, F.S.;
36 requiring ethics training for community redevelopment
37 agency commissioners; amending s. 163.370, F.S.;
38 revising the list of projects that are prohibited from
39 being financed by increment revenues; requiring
40 community redevelopment agencies to follow certain
41 procurement procedures; creating s. 163.371, F.S.;
42 requiring a community redevelopment agency to publish
43 certain digital boundary maps on its website;
44 providing annual reporting requirements; requiring a
45 community redevelopment agency to publish the annual
46 reports on its website; creating s. 163.3755, F.S.;
47 providing termination dates for certain community
48 redevelopment agencies; creating s. 163.3756, F.S.;
49 providing legislative findings; requiring the
50 Department of Economic Opportunity to declare inactive
51 community redevelopment agencies that have reported no
52 financial activity for a specified number of years;
53 providing hearing procedures; authorizing certain
54 financial activity by a community redevelopment agency
55 that is declared inactive; providing applicability;
56 providing for construction; requiring the department
57 to maintain a website identifying all inactive
58 community redevelopment agencies; amending s. 163.387,

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59 F.S.; specifying the level of tax increment financing
60 that a governing body may establish for funding the
61 redevelopment trust fund; effective on a specified
62 date, revising requirements for the use of
63 redevelopment trust fund proceeds; limiting allowed
64 expenditures; revising requirements for the annual
65 budget of a community redevelopment agency; revising
66 requirements for use of moneys in the redevelopment
67 trust fund for specific redevelopment projects;
68 revising requirements for the annual audit; requiring
69 the audit to be included with the financial report of
70 the county or municipality that created the community
71 redevelopment agency; amending s. 218.32, F.S.;
72 revising criteria for finding that a county or
73 municipality failed to file a report; requiring the
74 Department of Financial Services to provide a report
75 to the Department of Economic Opportunity concerning
76 community redevelopment agencies reporting no
77 revenues, expenditures, or debts; amending s. 163.524,
78 F.S.; conforming a cross-reference; making technical
79 changes; providing an effective date.

80

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

82

83 Section 1. Section 112.327, Florida Statutes, is created to
84 read:

85 112.327 Lobbying before community redevelopment agencies;
86 registration and reporting.-

87 (1) As used in this section, the term:

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88 (a) "Agency" or "community redevelopment agency" means a
89 public agency created by, or designated pursuant to, s. 163.356
90 or s. 163.357 and operating under the authority of part III of
91 chapter 163.

92 (b) "Lobby" means to seek to influence an agency with
93 respect to a decision of the agency in an area of policy or
94 procurement or to attempt to obtain the goodwill of an agency
95 official or employee on behalf of another person. The term must
96 be interpreted and applied consistently with the rules of the
97 commission adopted pursuant to s. 112.3215(15).

98 (c) "Lobbyist" has the same meaning as in s. 112.3215.

99 (d) "Principal" has the same meaning as in s. 112.3215.

100 (2) A person may not lobby an agency until he or she has
101 registered as a lobbyist with that agency. Such registration is
102 due upon the person initially being retained to lobby and is
103 renewable on a calendar-year basis thereafter. Upon
104 registration, the person shall provide a statement, signed by
105 the principal or principal's representative, stating that the
106 registrant is authorized to represent the principal and
107 identifying and designating its main business pursuant to a
108 classification system approved by the agency. Any changes to the
109 information required by this section must be disclosed within 15
110 days by filing a new registration form. An agency may create its
111 own lobbyist registration forms or may accept a completed
112 legislative branch or executive branch lobbyist registration
113 form. In completing the form required by the agency, the
114 registrant shall disclose, under oath, the following:

115 (a) His or her name and business address.

116 (b) The name and business address of each principal

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117 represented.

118 (c) The existence of any direct or indirect business
119 association, partnership, or financial relationship with any
120 officer or employee of an agency with which he or she lobbies or
121 intends to lobby.

122 (3) An agency shall make lobbyist registrations available
123 to the public. If an agency maintains a website, a database of
124 currently registered lobbyists and principals must be available
125 on that website. If the agency does not maintain a website, the
126 database of currently registered lobbyists and principals must
127 be available on the website of the county or municipality that
128 created the agency.

129 (4) Immediately upon a lobbyist's termination of his or her
130 representation of a principal, the lobbyist shall send a written
131 statement to the agency canceling the registration. If the
132 principal notifies the agency that the lobbyist is no longer
133 authorized to represent that principal, an agency may remove the
134 name of a lobbyist from the list of registered lobbyists.

135 (5) An agency may establish an annual lobbyist registration
136 fee, not to exceed \$40, for each principal represented. The
137 agency may use registration fees only for the purpose of
138 administering this section.

139 (6) An agency shall be diligent in ascertaining whether
140 persons required to register under this section have complied.
141 An agency may not knowingly authorize an unregistered person to
142 lobby the agency.

143 (7) Upon receipt of a sworn complaint alleging that a
144 lobbyist or principal has failed to register with an agency or
145 has knowingly submitted false information in a report or

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146 registration required under this section, the commission shall
147 investigate the lobbyist or principal pursuant to the procedures
148 established in s. 112.324. The commission shall provide the
149 Governor with a report of its findings and recommendations in
150 any investigation conducted pursuant to this subsection, and the
151 Governor may enforce them.

152 (8) Community redevelopment agencies may adopt rules to
153 govern the registration of lobbyists, including rules governing
154 the adoption of forms and the establishment of the lobbyist
155 registration fee.

156 Section 2. Section 112.3142, Florida Statutes, is amended
157 to read:

158 112.3142 Ethics training for specified constitutional
159 officers, ~~and~~ elected municipal officers, and commissioners.-

160 (1) As used in this section, the term "constitutional
161 officers" includes the Governor, the Lieutenant Governor, the
162 Attorney General, the Chief Financial Officer, the Commissioner
163 of Agriculture, state attorneys, public defenders, sheriffs, tax
164 collectors, property appraisers, supervisors of elections,
165 clerks of the circuit court, county commissioners, district
166 school board members, and superintendents of schools.

167 (2) (a) All constitutional officers must complete 4 hours of
168 ethics training each calendar year which addresses, at a
169 minimum, s. 8, Art. II of the State Constitution, the Code of
170 Ethics for Public Officers and Employees, and the public records
171 and public meetings laws of this state. This requirement may be
172 satisfied by completion of a continuing legal education class or
173 other continuing professional education class, seminar, or
174 presentation if the required subjects are covered.

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175 (b) ~~Beginning January 1, 2015,~~ All elected municipal
176 officers must complete 4 hours of ethics training each calendar
177 year which addresses, at a minimum, s. 8, Art. II of the State
178 Constitution, the Code of Ethics for Public Officers and
179 Employees, and the public records and public meetings laws of
180 this state. This requirement may be satisfied by completion of a
181 continuing legal education class or other continuing
182 professional education class, seminar, or presentation if the
183 required subjects are covered.

184 (c) Beginning October 1, 2019, each commissioner of a
185 community redevelopment agency created under part III of chapter
186 163 must complete 4 hours of ethics training each calendar year
187 which addresses, at a minimum, s. 8, Art. II of the State
188 Constitution, the Code of Ethics for Public Officers and
189 Employees, and the public records and public meetings laws of
190 this state. This requirement may be satisfied by completion of a
191 continuing legal education class or other continuing
192 professional education class, seminar, or presentation, if the
193 required subject material is covered by the class.

194 (d) The commission shall adopt rules establishing minimum
195 course content for the portion of an ethics training class which
196 addresses s. 8, Art. II of the State Constitution and the Code
197 of Ethics for Public Officers and Employees.

198 (e) ~~(d)~~ The Legislature intends that a constitutional
199 officer or elected municipal officer who is required to complete
200 ethics training pursuant to this section receive the required
201 training as close as possible to the date that he or she assumes
202 office. A constitutional officer or elected municipal officer
203 assuming a new office or new term of office on or before March

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204 31 must complete the annual training on or before December 31 of
205 the year in which the term of office began. A constitutional
206 officer or elected municipal officer assuming a new office or
207 new term of office after March 31 is not required to complete
208 ethics training for the calendar year in which the term of
209 office began.

210 (3) Each house of the Legislature shall provide for ethics
211 training pursuant to its rules.

212 Section 3. Subsection (8) of section 163.340, Florida
213 Statutes, is amended to read:

214 163.340 Definitions.—The following terms, wherever used or
215 referred to in this part, have the following meanings:

216 (8) "Blighted area" means an area in which there are a
217 substantial number of deteriorated or deteriorating structures;
218 in which conditions, as indicated by government-maintained
219 statistics or other studies, endanger life or property or are
220 leading to economic distress; and in which two or more of the
221 following factors are present:

222 (a) Predominance of defective or inadequate street layout,
223 parking facilities, roadways, bridges, or public transportation
224 facilities.

225 (b) Aggregate assessed values of real property in the area
226 for ad valorem tax purposes have failed to show any appreciable
227 increase over the 5 years before ~~prior to~~ the finding of such
228 conditions.

229 (c) Faulty lot layout in relation to size, adequacy,
230 accessibility, or usefulness.

231 (d) Unsanitary or unsafe conditions.

232 (e) Deterioration of site or other improvements.

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- 233 (f) Inadequate and outdated building density patterns.
- 234 (g) Falling lease rates per square foot of office,
235 commercial, or industrial space compared to the remainder of the
236 county or municipality.
- 237 (h) Tax or special assessment delinquency exceeding the
238 fair value of the land.
- 239 (i) Residential and commercial vacancy rates higher in the
240 area than in the remainder of the county or municipality.
- 241 (j) Incidence of crime in the area higher than in the
242 remainder of the county or municipality.
- 243 (k) Fire and emergency medical service calls to the area
244 proportionately higher than in the remainder of the county or
245 municipality.
- 246 (l) A greater number of violations of the Florida Building
247 Code in the area than the number of violations recorded in the
248 remainder of the county or municipality.
- 249 (m) Diversity of ownership or defective or unusual
250 conditions of title which prevent the free alienability of land
251 within the deteriorated or hazardous area.
- 252 (n) Governmentally owned property with adverse
253 environmental conditions caused by a public or private entity.
- 254 (o) A substantial number or percentage of properties
255 damaged by sinkhole activity which have not been adequately
256 repaired or stabilized.
- 257 (p) Rates of unemployment higher in the area than in the
258 remainder of the county or municipality.
- 259 (q) Rates of poverty higher in the area than in the
260 remainder of the county or municipality.
- 261 (r) Rates of foreclosure higher in the area than in the

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262 remainder of the county or municipality.

263 (s) Rates of infant mortality higher in the area than in
264 the remainder of the county or municipality.

265
266 ~~However, the term "blighted area" also means any area in which~~
267 ~~at least one of the factors identified in paragraphs (a) through~~
268 ~~(e) is present and all taxing authorities subject to s.~~
269 ~~163.387(2) (a) agree, either by interlocal agreement with the~~
270 ~~agency or by resolution, that the area is blighted. Such~~
271 ~~agreement or resolution must be limited to a determination that~~
272 ~~the area is blighted. For purposes of qualifying for the tax~~
273 ~~credits authorized in chapter 220, the term "blighted area"~~
274 ~~means an area as defined in this subsection.~~

275 Section 4. Paragraphs (c) and (d) of subsection (3) of
276 section 163.356, Florida Statutes, are amended to read:

277 163.356 Creation of community redevelopment agency.—

278 (3) (c) The governing body of the county or municipality
279 shall designate a chair and vice chair from among the
280 commissioners. An agency may employ an executive director,
281 technical experts, and such other agents and employees,
282 permanent and temporary, as it requires, and determine their
283 qualifications, duties, and compensation. For such legal service
284 as it requires, an agency may employ or retain its own counsel
285 and legal staff.

286 (d) An agency authorized to transact business and exercise
287 powers under this part shall file with the governing body the
288 report required pursuant to s. 163.371(1), ~~on or before March 31~~
289 ~~of each year, a report of its activities for the preceding~~
290 ~~fiscal year, which report shall include a complete financial~~

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291 ~~statement setting forth its assets, liabilities, income, and~~
292 ~~operating expenses as of the end of such fiscal year. At the~~
293 ~~time of filing the report, the agency shall publish in a~~
294 ~~newspaper of general circulation in the community a notice to~~
295 ~~the effect that such report has been filed with the county or~~
296 ~~municipality and that the report is available for inspection~~
297 ~~during business hours in the office of the clerk of the city or~~
298 ~~county commission and in the office of the agency.~~

299 (e) ~~(d)~~ At any time after the creation of a community
300 redevelopment agency, the governing body of the county or
301 municipality may appropriate to the agency such amounts as the
302 governing body deems necessary for the administrative expenses
303 and overhead of the agency, including the development and
304 implementation of community policing innovations.

305 Section 5. Subsection (1) of section 163.367, Florida
306 Statutes, is amended to read:

307 163.367 Public officials, commissioners, and employees
308 subject to code of ethics.—

309 (1) The officers, commissioners, and employees of a
310 community redevelopment agency created by, or designated
311 pursuant to, s. 163.356 or s. 163.357 are ~~shall be~~ subject to
312 ~~the provisions and requirements of part III of chapter 112, and~~
313 commissioners also must comply with the ethics training
314 requirements imposed in s. 112.3142.

315 Section 6. Paragraphs (d), (e), and (f) are added to
316 subsection (3) of section 163.370, Florida Statutes, and
317 subsection (5) is added to that section, to read:

318 163.370 Powers; counties and municipalities; community
319 redevelopment agencies.—

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320 (3) The following projects may not be paid for or financed
321 by increment revenues:

322 (d) Community redevelopment agency activities related to
323 festivals or street parties designed to promote tourism.

324 (e) Grants to entities that promote tourism.

325 (f) Grants to nonprofit entities that provide socially
326 beneficial programs.

327 (5) A community redevelopment agency shall procure all
328 commodities and services under the same purchasing processes and
329 requirements that apply to the county or municipality that
330 created the agency.

331 Section 7. Section 163.371, Florida Statutes, is created to
332 read:

333 163.371 Reporting requirements.-

334 (1) By January 1, 2020, each community redevelopment agency
335 shall publish on its website digital maps that depict the
336 geographic boundaries and total acreage of the community
337 redevelopment agency. If any change is made to the boundaries or
338 total acreage, the agency shall post updated map files on its
339 website within 60 days after the date such change takes effect.

340 (2) Beginning March 31, 2020, and no later than March 31 of
341 each year thereafter, a community redevelopment agency shall
342 file an annual report with the county or municipality that
343 created the agency and publish the report on the agency's
344 website. The report must include the following information:

345 (a) The most recent complete audit report of the
346 redevelopment trust fund as required in s. 163.387(8).

347 (b) The performance data for each plan authorized,
348 administered, or overseen by the community redevelopment agency

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349 as of December 31 of the reporting year, including the:

350 1. Total number of projects started and completed and the
 351 estimated cost for each project.

352 2. Total expenditures from the redevelopment trust fund.

353 3. Original assessed real property values within the
 354 community redevelopment agency's area of authority as of the day
 355 the agency was created.

356 4. Total assessed real property values of property within
 357 the boundaries of the community redevelopment agency as of
 358 January 1 of the reporting year.

359 5. Total amount expended for affordable housing for low-
 360 income and middle-income residents.

361 (c) A summary indicating to what extent, if any, the
 362 community redevelopment agency has achieved the goals set out in
 363 its community redevelopment plan.

364 Section 8. Section 163.3755, Florida Statutes, is created
 365 to read:

366 163.3755 Termination of community redevelopment agencies;
 367 prohibition on future creation.-

368 (1) A community redevelopment agency in existence on
 369 October 1, 2019, shall terminate on the expiration date provided
 370 in the agency's charter on October 1, 2019, or on September 30,
 371 2039, whichever is earlier, unless the governing body of the
 372 county or municipality that created the community redevelopment
 373 agency approves its continued existence by a majority vote of
 374 the members of the governing body.

375 (2) (a) If the governing body of the county or municipality
 376 that created the community redevelopment agency does not approve
 377 its continued existence by a majority vote of the governing body

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378 members, a community redevelopment agency with outstanding bonds
379 as of October 1, 2019, that do not mature until after the
380 termination date of the agency or September 30, 2039, whichever
381 is earlier, remains in existence until the date the bonds
382 mature.

383 (b) A community redevelopment agency operating under this
384 subsection on or after September 30, 2039, may not extend the
385 maturity date of any outstanding bonds.

386 (c) The county or municipality that created the community
387 redevelopment agency must issue a new finding of necessity
388 limited to timely meeting the remaining bond obligations of the
389 community redevelopment agency.

390 Section 9. Section 163.3756, Florida Statutes, is created
391 to read:

392 163.3756 Inactive community redevelopment agencies.-

393 (1) The Legislature finds that a number of community
394 redevelopment agencies continue to exist, but do not report any
395 revenues, expenditures, or debt in the annual reports they file
396 with the Department of Financial Services pursuant to s. 218.32.

397 (2) (a) A community redevelopment agency that has reported
398 no revenue, no expenditures, and no debt under s. 189.016(9) or
399 s. 218.32 for 3 consecutive fiscal years beginning no earlier
400 than October 1, 2016, must be declared inactive by the
401 Department of Economic Opportunity, which shall notify the
402 agency of the declaration. If the agency does not have board
403 members or an agent, the notice of the declaration of inactive
404 status must be delivered to the county or municipal governing
405 board or commission that created the agency.

406 (b) The governing board of a community redevelopment agency

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407 that is declared inactive under this section may seek to
408 invalidate the declaration by initiating proceedings under s.
409 189.062(5) within 30 days after the date of the receipt of the
410 notice from the Department of Economic Opportunity.

411 (3) A community redevelopment agency that is declared
412 inactive under this section may expend funds from the
413 redevelopment trust fund only as necessary to service
414 outstanding bond debt. The agency may not expend other funds in
415 the absence of an ordinance of the local governing body that
416 created the agency which consents to the expenditure of such
417 funds.

418 (4) The provisions of s. 189.062(2) and (4) do not apply to
419 a community redevelopment agency that has been declared inactive
420 under this section.

421 (5) The provisions of this section are cumulative to the
422 provisions of s. 189.062. To the extent the provisions of this
423 section conflict with the provisions of s. 189.062, this section
424 prevails.

425 (6) The Department of Economic Opportunity shall maintain
426 on its website a separate list of community redevelopment
427 agencies declared inactive under this section.

428 Section 10. Paragraph (a) of subsection (1), subsection
429 (6), paragraph (d) of subsection (7), and subsection (8) of
430 section 163.387, Florida Statutes, are amended to read:

431 163.387 Redevelopment trust fund.—

432 (1)(a) After approval of a community redevelopment plan,
433 there may be established for each community redevelopment agency
434 created under s. 163.356 a redevelopment trust fund. Funds
435 allocated to and deposited into this fund shall be used by the

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436 agency to finance or refinance any community redevelopment it
437 undertakes pursuant to the approved community redevelopment
438 plan. No community redevelopment agency may receive or spend any
439 increment revenues pursuant to this section unless and until the
440 governing body has, by ordinance, created the trust fund and
441 provided for the funding of the redevelopment trust fund until
442 the time certain set forth in the community redevelopment plan
443 as required by s. 163.362(10). Such ordinance may be adopted
444 only after the governing body has approved a community
445 redevelopment plan. The annual funding of the redevelopment
446 trust fund shall be in an amount not less than that increment in
447 the income, proceeds, revenues, and funds of each taxing
448 authority derived from or held in connection with the
449 undertaking and carrying out of community redevelopment under
450 this part. Such increment shall be determined annually and shall
451 be that amount equal to 95 percent of the difference between:

452 1. The amount of ad valorem taxes levied each year by each
453 taxing authority, exclusive of any amount from any debt service
454 millage, on taxable real property contained within the
455 geographic boundaries of a community redevelopment area; and

456 2. The amount of ad valorem taxes which would have been
457 produced by the rate upon which the tax is levied each year by
458 or for each taxing authority, exclusive of any debt service
459 millage, upon the total of the assessed value of the taxable
460 real property in the community redevelopment area as shown upon
461 the most recent assessment roll used in connection with the
462 taxation of such property by each taxing authority prior to the
463 effective date of the ordinance providing for the funding of the
464 trust fund.

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466 However, the governing body ~~of any county as defined in s.~~
467 ~~125.011(1)~~ may, in the ordinance providing for the funding of a
468 trust fund established with respect to any community
469 redevelopment area ~~created on or after July 1, 1994,~~ determine
470 that the amount to be funded by each taxing authority annually
471 shall be less than 95 percent of the difference between
472 subparagraphs 1. and 2., but in no event shall such amount be
473 less than 50 percent of such difference.

474 (6) Effective October 1, 2019, moneys in the redevelopment
475 trust fund may be expended ~~from time to time~~ for undertakings of
476 a community redevelopment agency as described in the community
477 redevelopment plan only pursuant to an annual budget adopted by
478 the board of commissioners of the community redevelopment agency
479 and only for the following purposes specified in paragraph (c).
480 ~~including, but not limited to:~~

481 (a) Except as otherwise provided in this subsection, a
482 community redevelopment agency shall comply with the
483 requirements of s. 189.016.

484 (b) A community redevelopment agency created by a
485 municipality shall submit its annual budget to the board of
486 county commissioners for the county in which the agency is
487 located within 10 days after the adoption of such budget and
488 submit amendments of its annual budget to the board of county
489 commissioners within 10 days after the adoption date of the
490 amended budget ~~Administrative and overhead expenses necessary or~~
491 ~~incidental to the implementation of a community redevelopment~~
492 ~~plan adopted by the agency.~~

493 (c) The annual budget of a community redevelopment agency

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494 may provide for payment of the following expenses:

495 1. Administrative and overhead expenses directly or
496 indirectly necessary to implement a community redevelopment plan
497 adopted by the agency. However, administrative and overhead
498 expenses may not exceed 18 percent of the total annual budget of
499 the community redevelopment agency.

500 2.~~(b)~~ Expenses of redevelopment planning, surveys, and
501 financial analysis, including the reimbursement of the governing
502 body or the community redevelopment agency for such expenses
503 incurred before the redevelopment plan was approved and adopted.

504 3.~~(c)~~ The acquisition of real property in the redevelopment
505 area.

506 4.~~(d)~~ The clearance and preparation of any redevelopment
507 area for redevelopment and relocation of site occupants within
508 or outside the community redevelopment area as provided in s.
509 163.370.

510 5.~~(e)~~ The repayment of principal and interest or any
511 redemption premium for loans, advances, bonds, bond anticipation
512 notes, and any other form of indebtedness.

513 6.~~(f)~~ All expenses incidental to or connected with the
514 issuance, sale, redemption, retirement, or purchase of bonds,
515 bond anticipation notes, or other form of indebtedness,
516 including funding of any reserve, redemption, or other fund or
517 account provided for in the ordinance or resolution authorizing
518 such bonds, notes, or other form of indebtedness.

519 7.~~(g)~~ The development of affordable housing within the
520 community redevelopment area.

521 8.~~(h)~~ The development of community policing innovations.

522 9. Infrastructure improvement, building construction, and

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523 building renovation, including improvements, construction, and
524 renovation related to parking lots, parking garages, and
525 neighborhood parks.

526 10. Grants and loans to businesses for facade improvements,
527 signage, sprinkler system upgrades, and other structural
528 improvements.

529 (7) On the last day of the fiscal year of the community
530 redevelopment agency, any money which remains in the trust fund
531 after the payment of expenses pursuant to subsection (6) for
532 such year shall be:

533 (d) Appropriated to a specific redevelopment project
534 pursuant to an approved community redevelopment plan. The funds
535 appropriated for such project may not be changed unless the
536 project is amended, redesigned, or delayed, in which case the
537 funds must be reappropriated pursuant to the next annual budget
538 adopted by the board of commissioners of the community
539 redevelopment agency ~~which project will be completed within 3~~
540 ~~years from the date of such appropriation.~~

541 (8)(a) Each community redevelopment agency with revenues or
542 a total of expenditures and expenses in excess of \$100,000, as
543 reported on the trust fund financial statements, shall provide
544 for a financial ~~an~~ audit of the trust fund each fiscal year ~~and~~
545 ~~a report of such audit to be prepared~~ by an independent
546 certified public accountant or firm. Each financial audit
547 conducted pursuant to this subsection must be conducted in
548 accordance with rules for audits of local governments adopted by
549 the Auditor General.

550 (b) The audit ~~Such~~ report must: ~~shall~~

551 1. Describe the amount and source of deposits into, and the

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552 amount and purpose of withdrawals from, the trust fund during
553 such fiscal year and the amount of principal and interest paid
554 during such year on any indebtedness to which increment revenues
555 are pledged and the remaining amount of such indebtedness.

556 2. Include financial statements identifying the assets,
557 liabilities, income, and operating expenses of the community
558 redevelopment agency as of the end of such fiscal year.

559 3. Include a finding by the auditor as to whether the
560 community redevelopment agency is in compliance with subsections
561 (6) and (7).

562 (c) The audit report for the community redevelopment agency
563 must accompany the annual financial report submitted by the
564 county or municipality that created the agency to the Department
565 of Financial Services as provided in s. 218.32, regardless of
566 whether the agency reports separately under that section.

567 (d) The agency shall provide ~~by registered mail~~ a copy of
568 the audit report to each taxing authority.

569 Section 11. Subsection (3) of section 218.32, Florida
570 Statutes, is amended to read:

571 218.32 Annual financial reports; local governmental
572 entities.—

573 (3) (a) The department shall notify the President of the
574 Senate and the Speaker of the House of Representatives of any
575 municipality that has not reported any financial activity for
576 the last 4 fiscal years. Such notice must be sufficient to
577 initiate dissolution procedures as described in s.
578 165.051(1) (a). Any special law authorizing the incorporation or
579 creation of the municipality must be included within the
580 notification.

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581 (b) Failure of a county or municipality required under s.
582 163.387(8) to include with its annual financial report to the
583 department a financial audit report for each community
584 redevelopment agency created by that county or municipality
585 constitutes a failure to report under this section.

586 (c) By November 1 of each year, the department must provide
587 the Special District Accountability Program of the Department of
588 Economic Opportunity with a list of each community redevelopment
589 agency that does not report any revenues, expenditures, or debt
590 for the community redevelopment agency's previous fiscal year.

591 Section 12. Subsection (3) of section 163.524, Florida
592 Statutes, is amended to read:

593 163.524 Neighborhood Preservation and Enhancement Program;
594 participation; creation of Neighborhood Preservation and
595 Enhancement Districts; creation of Neighborhood Councils and
596 Neighborhood Enhancement Plans.-

597 (3) After the boundaries and size of the Neighborhood
598 Preservation and Enhancement District have been defined, the
599 local government shall pass an ordinance authorizing the
600 creation of the Neighborhood Preservation and Enhancement
601 District. The ordinance must ~~shall~~ contain a finding that the
602 boundaries of the Neighborhood Preservation and Enhancement
603 District comply with s. 163.340(7) or s. 163.340(8)(a)-(s)
604 ~~(8)(a)-(e)~~ or do not contain properties that are protected by
605 deed restrictions. Such ordinance may be amended or repealed in
606 the same manner as other local ordinances.

607 Section 13. This act shall take effect July 1, 2019.