

THE FLORIDA SENATE
2021 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/CS/HB 1103 — Special District Accountability

by State Affairs Committee; Public Integrity and Elections Committee; Local Administration and Veterans Affairs Subcommittee; and Rep. Maggard and others (SB 1624 by Senator Albritton)

Special districts are used to provide a variety of local services and are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law. There are two types of special districts: independent special districts and dependent special districts. Special districts are governed generally by the Uniform Special District Accountability Act (Act), which centralizes provisions governing special districts and applies to the formation, governance, administration, supervision, merger, and dissolution of special districts, unless otherwise expressly provided in law.

The bill requires 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 to undergo a performance review every five years, beginning October 1, 2022, and October 1, 2023, respectively. The Office of Program Policy Analysis and Government Accountability (OPPAGA) must conduct performance reviews of those fire control districts located in rural areas of opportunity. The bill also requires OPPAGA to conduct performance reviews of all independent mosquito control districts and soil and water conservation districts by September 30, 2023, and September 30, 2024.

The bill requires the annual financial report and annual financial audit report of all special districts to specify separately the total number of employees and independent contractors compensated by the district, the amount of compensation earned or awarded to employees and independent contractors, and each construction project with a total cost of at least \$65,000 approved by the district to begin on or after October 1 of the fiscal year being reported and the total expenditures for the project. Those special districts that amend their annual budgets are required to file a budget variance report. The bill also requires the annual financial report and annual financial audit report of each independent special district that levies ad valorem taxes or non-ad valorem special assessments to include the rate of such levies, the total amount collected by the levies, and the total amount of all outstanding bonds issued by the district and the terms of such bonds.

Finally, the bill clarifies that a community redevelopment agency's annual financial auditing report must be filed separately from the annual financial auditing report of the county or municipality that created the district.

If approved by the Governor, these provisions take effect October 1, 2021.

Vote: Senate 40-0; House 118-0