

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/HB 4017](#)

TITLE: Nassau County

SPONSOR(S): Black

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Intergovernmental Affairs](#)

14 Y, 0 N, As CS



[State Affairs](#)

SUMMARY

Effect of the Bill:

The bill repeals the Nassau County Recreation and Water Conservation Control Act and dissolves the Nassau County Recreation and Water Conservation District created pursuant to the act. The bill transfers all assets and liabilities of the district to the Nassau County Board of County Commissioners.

Fiscal or Economic Impact:

The Economic Impact Statement for the bill states Nassau County will see a positive fiscal impact from the bill in the form of reduced administrative costs.

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ANALYSIS

EFFECT OF THE BILL:

The bill repeals the Nassau County Recreation and Water Conservation Control Act (Act), which authorizes the Nassau County Board of County Commissioners to establish [special districts](#) for purposes of flood control and conservation. (Section [1](#))

The bill dissolves the [Nassau County Recreation and Water Conservation District No. 1](#), the only special district created pursuant to the Act, and transfers all assets and liabilities of the district to the Nassau County Board of County Commissioners. (Section [2](#))

The bill provides an effective date of upon becoming a law. (Section [3](#)).

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement for the bill states Nassau County will see a positive fiscal impact from the bill in the form of reduced administrative costs.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Special Districts](#)

STORAGE NAME: h4017a.IAS

DATE: 12/15/2025

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary.¹ Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet.² A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district’s charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.³ Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law.⁴

Special districts may be classified as dependent or independent based on their relationship with local general-purpose governments. A special district is classified as “dependent” if the governing body of a single county or municipality:

- Serves as governing body of the district;
- Appoints the governing body of the district;
- May remove members of the district’s governing body at-will during their unexpired terms; or
- Approves or can veto the budget of the district.⁵

A district is classified as “independent” if it does not meet any of the above criteria or is located in more than one county, unless the district lies entirely within the boundaries of a single municipality.⁶

Special districts are governed generally by the Uniform Special District Accountability Act (USDAA).⁷ The USDAA centralizes provisions governing special districts and applies to the formation,⁸ governance,⁹ administration,¹⁰ supervision,¹¹ merger,¹² and dissolution¹³ of special districts, unless otherwise expressly provided in law.¹⁴ The USDAA requires notice and publication of tentative budgets and final budgets.¹⁵ Certain budget amendments are allowed up to 60 days following the end of the fiscal year.¹⁶

Special districts do not possess “home rule” powers and may impose only those taxes, assessments, or fees authorized by special or general law. The special act creating an independent special district may provide for funding from a variety of sources while prohibiting others. For example, ad valorem tax authority is not mandatory for a special district.¹⁷

¹ See *Halifax Hospital Medical Center v. State of Fla., et al.*, 278 So. 3d 545, 547 (Fla. 2019).

² See [ss. 189.02\(1\), 189.031\(3\)](#), and [190.005\(1\), F.S.](#) See generally [s. 189.012\(6\), F.S.](#)

³ Intergovernmental Affairs Subcommittee, *Local Government Formation Manual*, p. 56 (last visited Nov. 25, 2025).

⁴ The method of financing a district must be stated in its charter. [Ss. 189.02\(4\)\(g\) and 189.031\(3\), F.S.](#) Independent special districts may be authorized to impose ad valorem taxes as well as non-ad valorem special assessments in the special acts comprising their charters. See, e.g., [ch. 2023-335, s. 1\(6\), Laws of Fla.](#) (East River Ranch Stewardship District). See also, e.g., [ss. 190.021](#) (community development districts), [191.009](#) (independent fire control districts), [197.3631](#) (non-ad valorem assessments), [298.305](#) (water control districts), and [388.221, F.S.](#) (mosquito control). See also [ch. 2004-397, s. 3\(27\), Laws of Fla.](#) (South Broward Hospital District).

⁵ [S. 189.012\(2\), F.S.](#)

⁶ [S. 189.012\(3\), F.S.](#)

⁷ [S. 189.01, F.S.](#), but see [ch. 190, F.S.](#) (community development districts), [ch. 191, F.S.](#) (independent special fire control districts), [ch. 298, F.S.](#) (water control districts), [ch. 388, F.S.](#) (mosquito control districts), and [ch. 582, F.S.](#) (soil and water conservation districts).

⁸ See [ss. 189.02](#) (creation of dependent special districts) and [189.031, F.S.](#) (creation of independent special districts).

⁹ See [s. 189.0311, F.S.](#) (charter requirements for independent special districts).

¹⁰ See [s. 189.019, F.S.](#) (requiring codification of charters incorporating all special acts for the district).

¹¹ See [s. 189.0651, F.S.](#) (oversight for special districts created by special act of the Legislature).

¹² [Ss. 189.071 and 189.074, F.S.](#)

¹³ [Ss. 189.071 and 189.072, F.S.](#)

¹⁴ See, e.g., [s. 190.004, F.S.](#) (Ch. 190, F.S. as “sole authorization” for creation of community development districts).

¹⁵ [S. 189.016\(4\), F.S.](#)

¹⁶ [S. 189.016\(6\), F.S.](#)

¹⁷ See, e.g., [ch. 2006-354, Laws of Fla.](#) (Argyle Fire District may impose special assessments, but has no ad valorem tax authority).

[Nassau County Recreation and Water Conservation District](#)

The Nassau County Recreation and Water Conservation Control Act (Act) is a special act initially passed in 1961¹⁸ and amended in 1969.¹⁹ The Act authorizes for the Nassau County Board of County Commissioners to establish special districts to alleviate water conservation and control problems throughout the existing territorial limits of Nassau County.²⁰

The board established only one district under the Act, the Nassau County Recreation and Water Conservation District No. 1. The district is a dependent special district governed by the board of county commissioners.²¹ The district has the authority to levy ad valorem taxes up to two mills²² but currently does not levy an ad valorem tax.²³ The district has been functionally inactive since 2002.²⁴

Local Bill Forms

The Florida Constitution prohibits the passage of any special act unless a notice of intention to seek enactment of the bill has been published as provided by general law or the act is conditioned to take effect only upon approval by referendum vote of the electors in the area affected.²⁵ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website²⁶ at least 30 days prior to the introduction of the local bill in the House or Senate.²⁷ The bill was noticed in the [Fernandina Beach News-Leader on October 8, 2025](#).

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement Form be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.²⁸ Under the policy, a committee or subcommittee may not consider a local bill unless these forms have been filed. The following forms have been submitted for the bill:

- [Local Bill Certification Form](#)
- [Economic Impact Statement Form](#)

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Intergovernmental Affairs Subcommittee	14 Y, 0 N, As CS	12/11/2025	Darden	Burgess
THE CHANGES ADOPTED BY THE COMMITTEE:	Clarifies that only one district is being dissolved, as only one district was created pursuant to the special act.			
State Affairs Committee				

¹⁸ Ch. 61-2525, Laws of Fla.

¹⁹ Ch. 69-1331, Laws. of Fla.

²⁰ Nassau County Board of Commissioners, [Request to Repeal Ch. 61-2525, Laws of Florida re: Establishment of the Nassau County Recreation and Water Conservation and Control Districts \(Nov. 20, 2024\)](#) (last visited Nov. 25, 2025).

²¹ Ch. 61-2525, s. 6, Laws of Fla.

²² Ch. 61-2525, s. 11, Laws of Fla.

²³ Nassau County, [Tentative Budget FY 2025-26](#), p. 2 (last visited Nov. 25, 2025).

²⁴ Nassau County Board of Commissioners, *supra* note 20.

²⁵ [Art. III, s. 10, Fla. Const.](#)

²⁶ [S. 50.0311\(2\), F.S.](#)

²⁷ [S. 11.02, F.S.](#) If there is no newspaper circulated throughout or published in the county and no publicly accessible website has been designated, notice must be posted for at least 30 days in at least three public places in the county, one of which must be at the courthouse.

²⁸ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Nov. 25, 2025).

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.
