The Florida Senate

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Committee on Comprehensive Planning James E. "Jim" King, Jr., President

COMMUNITY DEVELOPMENT DISTRICTS

SUMMARY

Community Development Districts (CDDs), are independent special districts with governmental authority to plan, manage and finance capital infrastructure for commercial and residential developments.

This report reviews issues related to:

- the establishment and dissolution of CDDs;
- impact fees;
- disclosure to prospective homeowners of district special assessments;
- district governance and elections issues; and
- enforcement of covenants deed restrictions on property located in CDDs that do not have a mandatory homeowner's association.

BACKGROUND

Chapter 190, F.S., the Uniform Community Development District Act, allows for the establishment of independent special districts with governmental authority to manage and finance infrastructure for planned developments.[1] Initial financing is typically through the issuance of tax-free bonds, with the corresponding imposition of ad valorem taxes, special assessments, or service charges.[2] Consequently, the burden of paying for the infrastructure is imposed on those buying land, housing, and other structures in the district -- not on the other taxpayers of the county or municipality in which the district is located. To date, there are 210 active CDDs in Florida.[3]

Section 190.012, F.S., specifies the types of infrastructure CDDs are authorized to provide, including infrastructure relating to water management and control; water supply, sewer and waste water management, reclamation, and reuse; bridges or culverts; roads; street lights; parks and other outdoor recreational, cultural, and educational facilities; fire prevention and control; school buildings; security; mosquito control; and waste collection and disposal.[4]

CDDs are governed by an elected five-member board of supervisors, who possess the general managerial authority provided to other special districts in the state. This includes the authority to hire and fix the compensation of a general manager; the right to contract; to borrow money; to adopt administrative rules pursuant to chapter 120; and the power of eminent domain.[5]

METHODOLOGY

In an effort to obtain information on issues related to the establishment and governance of CDDs, staff surveyed a number of affected and interested parties. The survey addressed the following general areas:

- establishment and dissolution of CDDs;
- impact fees;
- disclosure to prospective homeowners of district special assessments;
- governance and election issues; and
- enforcement of covenants and deed restrictions on property located in CDDs that do not have a mandatory homeowner's association.

This survey was sent to forty-five people that have raised issues relating to or who have professional experience with CDDs. Survey respondents may be divided into three groups: employees of state and

[1] s. 190.002(1)(a), F.S.
[2] As authorized in ss. 190.021 & 190.035, F.S.
[3] http://www.floridaspecialdistricts.org/OfficialList
[4] However, this section also clarifies that CDDs remain subject to the regulatory jurisdiction and permitting authority of all applicable governmental bodies, agencies, and special districts.
[5] ss. 190.007 and 190.012, F.S.

local governments and university professors with experience in research relating to CDDs (Government, with 22 responding); CDD management and their representatives (Management, with 9 responding); and representatives of homeowner interest groups and resident-elected CDD supervisors (Homeowners, with 4 responding).

From this survey and selected follow-up interviews, staff identified a number of recommendations and options to amend ch. 190, F.S.

FINDINGS

Creation of CDDs

Pursuant to s. 190.005, F.S., CDDs of 1,000 acres or more are established by the Florida Land and Water Adjudicatory Commission (FLAWAC),[6] while CDDs under 1,000 acres are established by county or municipal ordinance.[7] The initial creation of a CDD requires the approval of 100 percent of property owners within the proposed district.[8]

In the survey, we asked whether this acreage threshold should be amended. Seven of the 35 respondents (20%) recommended the acreage threshold for local approval be increased, generally stating that the present threshold leads to multiple CDDs within the same development, which increases administrative costs to the residents.

Further research indicates that developers may choose to use this development strategy because of the relative cost and complexity in obtaining FLAWAC approval for larger developments.[9] In addition, some local governments prefer to approve these developments by ordinance and consequently encourage developers to use this option.

Dissolution of CDDs

Section 190.046(2), F.S., provides for the dissolution of CDDs. A district may be dissolved if:

- it is merged with another district;
- all of the district services have been transferred to a general-purpose unit of local government;
- within 5 years after the district was created, the landowner has not received a development permit on some part or all of the area covered by the district; or
- declared inactive by the Department of Community Affairs (DCA), pursuant to s. 189.4044, F.S.[10]

In the survey, we asked whether the statutes adequately provide for proper dissolution of CDDs. Respondents identified the following deficiencies:

- Section 190.046(8), F.S., does not reference municipalities, who are also authorized to create CDDs.
- Absent non-compliance with reporting requirements or inactivity for two years, the statutes do not provide for a graceful means to dissolve when:
    - the district obtained alternative financing and does not need the governmental structure provided as a CDD;
    - incurred no debt and ceased to operate after it received a development permit; or
    - its financial obligations are satisfied and the district no longer has any ongoing operating or maintenance responsibilities.[11]

DCA reports that declaring a district inactive is a time-consuming and expensive process for the department and frustrating for the district property owners. DCA recommends that the entity creating the district be authorized to dissolve it under the limited circumstances identified above.

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[6] To date, 33 CDDs have been established by FLAWAC.

[7] To date, 167 CDDs have been established by county ordinance, and 10 by municipal ordinance.

[8] s. 190.005(1)(a)2., F.S.

[9] The FLAWAC application fee is $15,000, and FLAWAC decisions are enacted by Administrative Rule.

[10] This provision declares that a district may be declared inactive if it meets one of the following criteria: the district has taken no action for 2 calendar years; the district has not had a governing board or a sufficient number of governing board members to constitute a quorum for 18 or more months; the district has failed to file or make a good faith effort to file any of the reports listed in s. 189.419, F.S.; or the district has failed, for 2 consecutive fiscal years, to pay fees assessed by the Special District Information Program pursuant to this chapter.

[11] The Special District Information Program, DCA, reports that at least six residential CDDs cannot dissolve under s. 190.046(2), F.S., without lapsing into inactive status.

Impact Fee Credits

Under Florida's Constitution, local governments possess strong home rule powers, and may impose a variety of revenue sources for funding services and improvements without express statutory authorization.[12] Special assessments, impact fees, and franchise fees, and user fees or service charges are examples of these home rule revenue sources.

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Local governments have successfully levied impact fees to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and the expansion of parks.

At least in one circumstance, impact fee credits granted by local governments for off-site improvements financed by a CDD were retained by the developer of the CDD and were not applied against the debt obligation of the district.[13]

In the survey, we asked whether developers should be able to retain impact fee credits for improvements financed by the CDD. The response is as follows:

	YES	NO	No Opinion/ Not Answered
Government	1	13	8
Management	1	3	5
Homeowners	0	4	0

[12] The Legislative Committee on Intergovernmental Relations (LCIR) publication *Local Government Financial Information Handbook, 2002 Edition*.

[13] In the mid-1990s, Julington Creek Plantation developers received impact fee credits for improvement financed, in part, by the CDD. The development order issued by St. Johns County authorized the developer to retain the credits and that county ordinance imposing the impact fee credit did not authorize granting the credit to any entity other than the developer. As a result of a challenge and subsequent settlement agreement, the impact fee credits were divided between the developer and the CDD.

While there is general consensus that, under the stated circumstance, the CDD should receive the credits, we do not know conclusively if this has happened anywhere else in Florida and, consequently, whether a statutory restriction of the practice is necessary.

Disclosure of Taxes and Assessments

Section 190.009, F.S., requires CDDs to provide a full disclosure of information concerning the public financing and maintenance of improvements to real property. Such information must be made available to all existing and prospective residents of the CDD. The Division of Florida Land Sales, Condominiums, and Mobile Homes of the Department of Business and Professional Regulation must ensure that the disclosure provisions are complied with.

Section 190.048, F.S., requires that each contract for the initial sale of a residential unit within the district include, immediately prior to the space reserved in the contract for the signature of the purchaser, the following disclosure statement in boldfaced and conspicuous type:

> "THE (Name of District) COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW."

In the survey, we asked whether this provision provides adequate notice to prospective initial purchasers. The response is as follows:

	YES	NO	No Opinion/ Not Answered
Government	8	4	10
Management	8	1	0
Homeowners	0	4	0

Those responding "NO" offered several recommendations to improve the notice or notice process. These recommendations include:

- Require estimates of CDD assessments be prominently displayed at all sales offices.
- Amend the notice to include current year and estimated future year assessments.[14]
- Amend the notice to include current year and estimated future year assessments, monthly fees, and debt obligation repayment options.
- Provide the notice prior to the day the sale contact is signed.
- Provide a penalty or voidable right for non-disclosure of CDD assessments.
- Amend s. 689.26, F.S., to include this notice requirement in subsequent sales.[15]

Elections of Board of Supervisors

Each CDD is governed by an elected five-member board of supervisors.[16] Initially, supervisors are appointed by ordinance or rule.[17] Within ninety days following the effective date of the ordinance or rule, these five supervisors are replaced in a "landowner" election, with each landowner entitled to cast one vote per acre of land he or she owns in the district.[18] Two supervisors are elected for 4 year terms, and the remaining 3 are elected for 2-year terms.

The second landowner election is held on the first Tuesday in November.[19] Districts may hold the election before the three 2-year terms expire, with supervisors taking office when the current supervisor's term expires, or districts may hold the election after these terms expire, thereby extending the terms for up to one year.[20] The third landowner election takes place two years after the 2nd election in November on a date determined by the board. Landowner elections are conducted by the board – not by the County Supervisor of Elections.

Over time, the election of the board supervisors shifts from the landowners to the residents of the district. Six years after the initial appointment of members or, for a district exceeding 5,000 acres in area, 10 years after the initial appointment of members, expired board member positions are filled by a qualified elector of the district, elected by the qualified electors of the district.[21] These "resident" elections are held in November, by the County Supervisor of Elections, and must be conducted in the manner prescribed by law for holding general elections.[22]

In the survey, we asked respondents to identify any issues relating to the timely transfer of control of the CDD governing board from the developer to the homeowners. Many respondents identified issues relating to election policies and procedures.

Three respondents noted that a combination of provisions in s. 190.006, F.S., allow the district to delay the first residents' election by up to two years. Section 190.006(1), F.S., requires that supervisors hold office until their term expires and until a successor is chosen. The election of successors can be delayed because (1) the second landowner

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[14] This was proposed in SB 1778 and HB 885 the 2003 Legislative Session.

[15] Current law only requires the notice for 'initial' purchasers, not upon resale of the property by the initial or subsequent purchaser.

[16] See s. 190.006, F.S., for the election schedule for the district board of supervisors.

[17] s. 190.005(1)(a)3., F.S.

[18] In this election, the principle landowner in the district has significant influence in governance of the district. The Florida Supreme Court upheld the "one acre, one vote" principle in *State v. Frontier Acres Community Development District of Pasco County*, 472 So.2d 455 (Fla. 1985)
Landowners with a fraction of an acre are treated as owners with one acre. This allows residents of the district to participate in "landowner" elections subsequent to the initial board election.
If the board proposes to levy ad valorem taxes, the supervisors are elected by residents of the district.

[19] "Landowners" now includes residents of the district.

[20] s. 190.006(1), F.S., specifies that supervisors "shall hold office for a term of 4 years *and* until a successor is chosen and qualifies." Research indicates that most districts chose the second option.

[21] s. 190.003 (16), F.S., defines a "qualified elector" as any person at least 18 years of age who is a citizen of the United States, a legal resident of Florida *and of the district*, and who registered to vote in the county in which the district land is located.
However, s. 190.006(3)(a)2.b., F.S., specifies that unless and until these districts have at least 250 and 500 residents, respectively, the landowners will continue to elect board supervisors.

[22] These elections are held in November for two reasons: (1) the 2nd and subsequent landowner elections are required to be held in November, and districts typically extend the terms of the first board supervisors to accommodate this requirement; consequently, landowner terms expire in November; and (2) while s. 190.006(2)(b), F.S., specifically addresses landowner elections, the November election requirement is generally applied to resident elections also; however, it is not required.

election and the first resident election are not required to be held prior to the expiration of existing terms; and (2) there is no explicit authority to hold a special election, conducted by the county Supervisor of Elections, for residential elections.[23]

This predicament could be rectified by requiring elections to be held before terms expire with the new supervisor assuming the office when their predecessor's term expires (which could be one year after the election) [24] and explicitly authorizing special elections for districts.

However, a number of respondents interpreted s. 190.006, F.S., to allow or require a special election for residential elections in odd-numbered years, and this creates an additional problem: the costs of special elections are the responsibility of the district.[25]

To avoid the cost of a special election, a number of options were suggested, to include:

- Eliminate the current 6 & 10 year time threshold, and have the first residents' election at the next general election after the population threshold is attained. If necessary, the population threshold could be amended to be a percentage of permitted build-out.
- Schedule the 2nd & subsequent landowner elections during the general election, and extend or contract the terms to accommodate the schedule.
- Allow the board to conduct the 1st three residents' elections. In the 4th election, the terms of office could be extended or contracted to align with the general election.
- Allow the board to delay residents' elections to the next general election. This would extend all landowners' expiring terms for up to 1 year in districts created in odd-numbered years.
- Delay the 1st residents' election until the landowners' terms expire, scheduling it at the next General Election after the CDDs 6th anniversary. Likewise, subsequent residents' elections will be delayed 2 years, which would extend all landowners' expiring terms for up to 2 years.
- Before the 1st (or subsequent) residents' election, allow qualified electors of the CDD to decide, in a referendum, whether to extend current supervisor's terms until the next general election.
- Schedule the 1st residents' election at the General Election nearest to the 6th anniversary. This would extend the landowners' expiring terms in districts created in even-numbered years on dates up to the General Election, and contracts the landowners' expiring terms in districts created in odd-numbered years on dates before the first Tuesday after the 1st Monday in November.

Survey respondents also noted other deficiencies in CDD elections policies and procedures. Follow-up interviews with selected survey respondents indicate there is general support for the following recommendations:

- Specify initial "landowner-meeting" chair selection procedures.
- Specify proxy voting parameters.
- Require notice of landowners' elections.
- Clarify that 'resident' supervisor terms are for 4 years.
- Provide for non-partisan elections.
- Specify that resident supervisors assume their office 2 weeks after the election.
- Allow the Supervisor of Elections to designate seat numbers for resident supervisors of the board.
- Provide procedures for filing qualifying papers.
- Allow candidates the option of paying a filing fee to qualify for the election, and specify payment parameters.
- Specify the petition signature threshold to qualify for the election.
- Consistent with current law in other elections, require the county canvassing board to certify the results of resident elections.

Enforcement of Deed Restrictions

Chapter 720, F.S., provides statutory recognition to corporations that operate residential communities in this state and provides procedures for operating homeowners' associations (HOA). Section

[23] s. 190.006(3)(a)1., F.S., authorizes special elections if the district proposes to levy ad valorem taxes.
[24] This option is used in Pasco County.
[25] For example, the cost of a special election in Leon County ranges from $5,000 to $35,000.

720.301(7), F.S., defines a "homeowners' association" as a Florida corporation responsible for the operation of a community or a mobile home subdivision in which the voting membership is made up of parcel owners or their agents, or a combination thereof, and in which membership is a mandatory condition of parcel ownership, and which is authorized to enforce deed restrictions and to impose assessments that, if unpaid, may become a lien on the parcel.

However, not all homeowners associations are regulated by ch. 720, F.S. "Non-mandatory" or "voluntary" homeowners' associations are voluntary associations established to provide defined benefits or services to homeowners who choose to participate. Such associations do not have the power to enforce deed restrictions and assessments.

Typically, developers create a HOA when they begin selling lots for residences, and make participation in the association mandatory through the covenants that run with the property. However, if the developer fails to create a mandatory HOA, and the covenants fail to require participation in such an association, the individual homeowners are left the responsibility for enforcing the covenants. These individual homeowners may organize in a non-mandatory (or voluntary) HOA, but as such they are not able to use the collective financial resources available from mandatory HOA dues to pay legal fees to enforce the provisions of the covenant.[26]

[26] To provide residents in non-mandatory HOA communities a strategy to overcome this limitation, legislation was passed in the 2003 Session that would have specified additional services for which counties may create municipal service taxing or benefit units (MSTU or MSBU), thereby authorizing counties to provide for maintenance of community-owned property in the same way that mandatory homeowners' associations provide for such maintenance. (See SB 1632 & HB 939) Proponents of the bill indicated that they thought that counties could also use this new authority to enforce property covenants and restrictions.
However, the Governor vetoed this legislation, stating that

> "…it is inappropriate and fundamentally unfair to use the government's taxation power to compensate for shortcomings in private contractual arrangements to the benefit of one party and to the detriment of another."

The Governor also asked the Department of Business and Professional Regulation (DBPR) to form a task force to "examine the challenges that associations face" in the hope that practical solutions to the issues addressed in the bill can be found. Any recommendations of the task force should be available in Spring of 2004.

Chapter 190, F.S., does not empower the board of supervisors of the CDD to enforce deed restrictions on residential properties within the district.[27]

In the survey, we asked whether CDD boards of supervisors should be authorized to enforce deed restrictions on residential properties within the district. They responded as follows:

	YES	NO	No Opinion/ Not Answered
Government	8	2	12
Management	3	6	0
Homeowners	3	1	0

Most respondents answering YES generally stated that this authority is necessary to maintain property values in the development when there is no HOA. Relying on individual homeowners to enforce restrictive covenants creates a financial disincentive to their enforcement. However, several management representatives responding YES cautioned that this authority should only be granted when there is no HOA to fulfill this responsibility.

Many respondents answering "NO" were adamant in their opinion, offering the following comments:

- Enforcing deed restrictions is not the purpose of any local government.
- Covenants and restrictions are property rights issues that governmental bodies should not be empowered to deal with.
- This is an isolated problem, as most CDD have mandatory HOAs to carry out this responsibility.
- Residents have chosen to live in a community without an HOA; consequently, it would be wrong to allow the CDD to assume what is now an exclusive function of an HOA or an individual homeowner.

[27] See *Hernandez v. Trout Creek Development Corporation*, 779 So2d 360 (Fla. App. 2 Dist. 2000) The court found that CDDs do not have the statutory authority to enforce deed restriction and covenants in residential development declarations, even if the declarations purport to give it such authority.

Additional Issues: Public Access
In the survey, we asked if there were any additional issues related to CDDs that the committee should address. The following responses were offered.

Section 190.012(2)(a), F.S., authorizes CDDs to issue tax-exempt bonds to construct recreational facilities. One respondent stated that tax exempt bonds issued by CDDs should not be used to construct private recreational facilities, such as golf courses.

As it relates to other types of districts financing facilities with tax-free bonds, it appears that the Federal Internal Revenue Service agrees with this position. In 1997, the IRS threatened to pull the tax-exempt status of a special district that restricted access of the general public to its recreational facilities.[28] The ability of affected persons to challenge any restriction of public access appears to keep this practice in check.

Additional Issues: Board Interests and Practices
Several respondents identified issues addressing specific board of supervisor actions that impose future financial obligations on CDD residents.

- Two respondents expressed concern over the CDD board decisions to purchase facilities from the developer at what they thought were inflated prices.[29]
- One respondent noted that the boards assume the financial responsibility for fixing mistakes, paying fines for infractions committed by the developer, or assuming financial responsibility for poor management decisions, thus transferring the financial obligation to the residents.[30]
- One respondent suggested that "any bond indebtedness assumed by residents, or paid by fees collected from residents, should receive prior approval from residents…" in the same way bond referendums are used by city and county governments when they incur long-term debt.
- One respondent suggested that residents should have the right to vote to hire any of the administrative staff of the CDD.

These responses suggests that, at least in isolated instances, some CDD residents question board management practices and whose interests the CDD board of supervisors represents.

Upon initial establishment of the district, the CDD board of supervisors is responsible to the interests of the landowners. In upholding the "one acre, one vote" principle in electing the board, the Florida Supreme Court stated that the district's activities

> "…have a disproportionate effect upon the landowners of the district because they are the ones who must bear the initial burden of the district's costs. Under these circumstances, it is reasonable for the Florida Legislature to have concluded that these landowners, to the exclusion of other residents, should initially elect the board of supervisors."[31]

The court also noted that this arrangement is temporary, as the statutes provide for a gradual transition to a "resident" elected board. As board

[28] The Orlando Sentinel reports that in 1997, "…the IRS threatened to pull the tax-exempt status of $8.4 million in bonds used to buy a golf course, pools, a dock and beach at the Barefoot Bay Recreational District near Melbourne …" that the IRS alleged they were not available for use by the general public. In response, the district imposed a modest fee schedule for guests to use the district's public facilities. The Orlando Sentinel, "Islands of Luxury, Master-Planned Communities Use Tax-Free Bonds to Enhance their Exclusivity, Privacy and Amenities, " October 18, 2000.

[29] The Orlando Sentinel reported that the Villages of Lake-Sumter County sold improvements "valued at just a tenth of ($84 million) by county property appraisers. The Orlando Sentinel, "It Takes a Village to Raise a Fortune," October 15, 2000. In addition, the Orlando Sentinel reported that The Villages of Lake-Sumter County bought improvements for $31 million valued by the Sumter County Property Appraiser at $1.1 million. The Orlando Sentinel, "Top Dollar for Same Old Stuff," October 15, 2000. It appears that the developers relied on appraisals using the "income approach," and the property appraiser used another method to determine value.

[30] At least one CDD in Hillsborough County miscalculated the revenue stream from its golf course and swimming facility, and has had to restructure its debt to avoid increasing annual assessments to homeowners. (The St. Petersburg Times, "Homeowners Support Debt Relief Deal," May 23, 2003.) It has been reported that other CDDs may be under similar financial stress. The St. Petersburg Times, "Homeowners Wary of Growing CDD Debt," December 8, 2002.

[31] *State v. Frontier Acres Community Development District of Pasco County*, 472 So.2d 455 (Fla. 1985)

members are replaced in elections according to the statutory schedule, one would expect the perspective of the board members to mirror that of the district's residents. However, until the "resident" board replaces the "landowner" board, the board has authority to incur long-term debt that present and future residents will be responsible for.

It may be argued that this predicament is mitigated by the fact that residents are aware of the financial obligations of the district and the potential of the board to increase these obligations when they buy into the development. Furthermore, residents have the option to sell their property and be relieved of these financial obligations.

It is also important to note that while supervisors elected by the landowners may be more responsible to the interests of the landowners, they are public officials. As such, "they are subject to standards to which other public officials are subject, including the consequences of malfeasance, nonfeasance or misfeasance of office, and they have a duty to be ethical and to do the job as public officials."[32]

If the Legislature were to determine that prospective buyers are not sufficiently aware of the personal financial implications of CDD board actions, they should amend ch. 190, F.S., to provide for additional notice to prospective homeowners. The Legislature could also impose restrictions on the board to address the management practices identified in the survey.

Another strategy to address the "interest" issue is to "speed up" the transition from landowner board to resident board. The current schedule requires two conditions be met – a time elapse of 6 or 10 years and resident threshold of 250 or 500 qualified electors – before the transition commences.

As expected, residents and management have different perspectives on the current statutory transition schedule. One respondent suggested by starting transfer earlier, residents interests would be represented earlier in the process and, consequently, there would less opportunity for landowner supervisors to make decisions that may not be in the resident's long-term interests. In response, a representative from management suggested that the financial community - those who issue bonds that finance the district - would be very interested in maintaining the present time threshold, as they perceive that it better protects their interests.

Amending or eliminating either condition may be a policy option the Legislature should address. (For example, the Legislature could eliminate the 6 & 10 year time threshold, and have the first residents' election at the next general election after the existing or amended population threshold is attained.) However, determining the extent of these problems identified by our survey respondents was beyond the scope of this interim project.

RECOMMENDATIONS

As a result of this project, committee staff recommend the Legislature:

– amend s. 190.046, F.S., to authorize a means to dissolve a district when its financial obligations are satisfied and the district no longer has any ongoing operating or maintenance responsibilities;

– amend s. 190.006, F.S., to bring the CDD election cycle in-line with the general election; and

– amend s. 190.006, F.S., to implement the consensus changes, as identified in the report, to CDD election provisions;

– consider amending ch. 190, F.S., to require that impact fee credits granted by local governments of off-site improvements financed by the CDD be provided only to the CDD, not to the developer of the CDD; and

– consider amending s. 190.048, F.S., to expand the disclosure notice to homeowners of the potential amount of the annual special assessments imposed by the CDD.

[32] This issue is discussed in a memorandum prepared by Kenza Van Assenderp, "Discussion of Items of Interest Concerning Uniform Community Development Districts Under Ch. 190, F.S., as Amended," 6 March 2000, p. 19-20.