

Uniform Special District Accountability Act of 1989

In 1989, the Florida Legislature passed the Uniform Special District Accountability Act of 1989 ([Chapter 189, Florida Statutes - Special Districts: General Provisions](#)). This Act sets forth the general provisions for all types of special districts, although it excludes certain types of special districts from certain sections. The Act addresses such provisions as the creation, operation, financial reporting, taxation/assessments, elections, definitions, compliance with general law provisions, (e.g., Government-in-the-Sunshine), and comprehensive planning of special districts. These provisions are discussed in more detail through the Florida Special District Handbook Online.

Special District Advantages - Reasons Special Districts Are Created

The Florida Legislature through a special act, the Governor and Cabinet through a rule, and cities and counties through local ordinances and general law authority, may create special districts. For more information about creating special districts, see [Section 1 - 4: Creating, Amending, Merging, and Dissolving Special Districts; Reviewing and Revising Rules](#). Some of the reasons special districts are created include the following:

- Special districts create a governing board of appointed or elected members who have the expertise to focus on the specific community needs and issues the special district is addressing.
- Special districts allow municipalities and counties to focus more on general government issues.
- Special districts generate money to pay for projected growth without putting an excessive burden on other taxpayers and governments, since only those who benefit from the special district's services are required to pay.
- Special districts ensure accountability of public resources, since special districts are held to the same high standards as municipalities and counties.
- Special districts protect property values by assuring property owners that their roads, water and sewer lines, and other essential facilities and services will continue to be maintained.
- Special districts save money for affected citizens by selling tax-exempt bonds, purchasing essential goods and services tax-free, and participating in state programs and initiatives, such as state-term contracting and purchasing commodities and certain contractual services from the purchasing agreements of other special districts, municipalities, or counties.
- Special districts maintain the financial integrity of the special district by limiting its liability to civil lawsuits and providing state assistance in the event of a financial emergency.
- Special districts recruit qualified employees by offering governmental employment benefits and incentives, such as possible participation in the Florida Retirement System. Any independent special district created under a special act or general law for the purpose of providing urban infrastructure or services may provide housing and housing assistance for its employed personnel whose total annual household income does not exceed 140 percent of the area media income, adjusted for family size.

Handbook Quick Links

Section 3 - 4: Ad Valorem Taxes and Truth-In-Millage

Distinctions exist between ad valorem taxes, non-ad valorem assessments, and service charges.

Ad valorem, (i.e., according to value) Taxes

- based on the assessed value of property
- a lien against property
- measured in millage
- the sovereign right of local governments to raise public money
- uniform throughout the jurisdiction
- collected annually
- on the tax roll
- often called "property taxes"

Non-ad valorem Assessments

- based on the benefit to the property
- a lien against the property
- measured in specific units (square footage, acres)
- revenue contributions by the property owner
- enforced by the local government
- on the tax roll
- collected annually ([Chapter 197, Florida Statutes - Tax Collections, Sales, and Liens](#)) or
- collected monthly ([Chapter 170, Florida Statutes - Supplemental and Alternative Method of Making Local Municipal Improvements](#)) (excluding Community Development Districts)

Service Charges

- based on benefit to the property or the individual
- not based on millage
- not a lien against property
- revenue contributions by individuals
- enforced by local government
- often collected monthly
- not placed on the tax roll

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Summary Report (3 DISTRICTS SORTED BY DISTRICT NAME) - Report Created March 16, 2011

- **Options Selected:**

- **Option 1:** All Creation Dates
- **Option 2:** Independent
- **Option 3:** All Except Dissolved
- **Option 4:** All Bond Authority
- **Option 5:** All Methods
- **Option 6:** All Counties
- **Option 7:** Functions: Capital Improvements, Common Facilities Maintenance, Community Development
- **Option 8:** Revenue Sources: Ad Valorem
- **Option 9:** All Governing Boards

County	Status	Type	District (and web site if available)
Manatee	Independent	Active	Palms of Terra Ceia Bay Community Development District
Multi	Independent	Active	Port Labelle Community Development District
Lee	Independent	Active	Portofino Springs Community Development District

Summary Report (568 DISTRICTS SORTED BY DISTRICT NAME) - Report Created March 16, 2011

- **Options Selected:**

- **Option 1:** All Creation Dates
- **Option 2:** Independent
- **Option 3:** All Except Dissolved
- **Option 4:** All Bond Authority
- **Option 5:** All Methods
- **Option 6:** All Counties
- **Option 7:** Functions: Capital Improvements, Common Facilities Maintenance, Community Development
- **Option 8:** Revenue Sources: Assessments
- **Option 9:** All Governing Boards