

To: Property Appraisers, Board of County Commissioners, Taxing Authorities, and Interested Parties
From: James McAdams
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Bulletin: PTO 14-02

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Special Districts

The 2014 Legislature enacted Chapter 2014-22, Laws of Florida (SB 1632), effective July 1, 2014.

Section 53 creates section 189.055, Florida Statutes, to add language stating, “for the purpose of s. 196.199(1), special districts shall be treated as municipalities.” This language was removed from s. 189.403, F.S., which was transferred and renumbered as s. 189.012, F.S. in Section 10 of this Chapter.

Section 53. Section 189.055, F.S., is created to read (words ~~stricken~~ are deletions; words underlined are additions):

189.055 Treatment of special districts.—For the purpose of s. 196.199(1), special districts shall be treated as municipalities.

Section 77 amends section 200.001(8), F.S., to conform statutory references to s. 189.403, F.S., which is transferred and renumbered as s. 189.012, F. S. in Section 10 of this Chapter.

Section 77. Paragraphs (c), (d), and (e) of subsection (8) of section 200.001, F.S., is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

200.001 Millages; definitions and general provisions.—

(8)

(c) “Special district” means a special district as defined in s. 189.012 ~~189.403~~(1).

(d) “Dependent special district” means a dependent special district as defined in s. 189.012 ~~189.403~~(2). Dependent special district millage, when added to the millage of the governing body to which it is dependent, shall not exceed the maximum millage applicable to such governing body.

(e) “Independent special district” means an independent special district as defined in s. ~~189.012~~ ~~189.403(3)~~, with the exception of a downtown development authority established prior to the effective date of the 1968 State Constitution as an independent body, either appointed or elected, regardless of whether or not the budget is approved by the local governing body, if the district levies a millage authorized as of the effective date of the 1968 State Constitution. Independent special district millage shall not be levied in excess of a millage amount authorized by general law and approved by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, except for those independent special districts levying millage for water management purposes as provided in that section and municipal service taxing units as specified in s. 125.01(1)(q) and (r). However, independent special district millage authorized as of the date the 1968 State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution.

The full text of the changes is available at <http://laws.flrules.org/2014/22>.

The Department of Revenue has provided this bulletin for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.