

## **FLORIDA**

Florida ranks 20th among the states in number of local governments, with 1,623 active as of October 2007.

### **COUNTY GOVERNMENTS (66)<sup>1</sup>**

The entire area of the state is encompassed by county governments except for Duval County. Effective October 1, 1968, Duval County and the city of Jacksonville consolidated to form one government, designated the city of Jacksonville. Jacksonville is counted as a municipal government, rather than as a county government, in census reporting.

Each county government in the state is governed by a board of county commissioners. Under general law, county governments may adopt home-rule charters. These charters can include a broad range of powers.

Although the metropolitan government of Miami-Dade County performs many municipal-type services and is treated as a "municipality" in some Florida statutes, it is designated as a county and is counted as a county government for census purposes. All cities, towns, and villages in Miami-Dade County are counted as separate municipal governments.

### **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (411)**

#### **Municipal Governments (411)**

Municipal governments in Florida are the cities, towns, and villages. A municipality is established through passage of a local bill by the legislature to enact its charter, with the exception of Miami-Dade County. The board of commissioners of Miami-Dade County may provide a method for establishing new municipalities within the county and prescribe their jurisdiction and powers. Municipal governments were given home-rule powers by general law in 1972.

Under general law, the minimum population for incorporation is 1,500 persons in counties with

a population of 75,000 or fewer and 5,000 persons in counties with a population of more than 75,000. The average population density per acre required for incorporation, unless extraordinary conditions can be shown, is 1.5 persons or more per acre.

#### **Township Governments (0)**

Florida has no township governments.

### **PUBLIC SCHOOL SYSTEMS (95)**

#### **School District Governments (95)**

The following types of school districts in Florida are counted as separate governments for census purposes:

- County school systems (66)
- Community college districts (29)

Each county area in the state constitutes a school district for the administration and the operation of public schools. These county school systems are governed by elected school boards. These boards may levy local school taxes and issue bonds with the approval of the voters.

The community college districts are administered by boards of trustees appointed by the Governor with the consent of the senate. These districts may impose student fees and may borrow money. State funds are distributed to community college districts in accordance with a statutory formula.

#### **Dependent Public School Systems (0)**

Florida has no dependent public school systems.

#### **Other Educational Activities**

Two or more school districts may enter into an agreement to operate a career center. These centers are counted as dependent activities of the participating school districts and are not counted as governments.

The regional consortium service organizations (also known as educational consortiums) may be formed by school districts with 20,000 or fewer students, development research schools, or the Florida School for the Deaf and the Blind through cooperative agreements to provide services. The organizations receive state grants if at least four school districts join. Each organization's board of directors determines the use of these funds. These entities are classified as dependent activities of participating school districts and are not counted as separate governments.

### **SPECIAL DISTRICT GOVERNMENTS (1,051)<sup>2</sup>**

Florida statutes authorize the creation of a variety of special districts listed below that are counted as governments. These are discussed in detail below. Numerous districts authorized by special acts, but that never became active, are not shown below.

#### **Agencies Established by Interlocal Agreements—1969 Law (not included in other types of special district governments shown elsewhere)**

Local government units may agree to exercise any of their powers jointly. Such an agreement may establish a separate agency that may or may not be counted as a government for census purposes. The functions to be performed by such an agency are specified in the agreement. Agencies established under this law can have a wide variety of names. Examples of entities created under this law are the South Central Regional Wastewater Treatment and Disposal Board and the Florida Municipal Power Agency.

Bond pools and financing commissions created under this act are not counted as separate governments if their debt constitutes a liability of the parties to the agreement establishing such an entity. See "Subordinate Agencies and Areas," below.

#### **Airport/Aviation Authorities and Districts**

The following authorities and districts were

created by special acts to provide and operate airports:

Boca Raton Airport Authority - governed by an appointed board of seven: two members appointed by the Board of County Commissioners of Palm Beach County and five appointed by the city council of the City of Boca Raton.

Charlotte County Airport Authority - governed by five popularly elected commissioners

Gainesville-Alachua County Regional Airport Authority - governed by an appointed board of eight: one by the county commission of Alachua County, two by the Governor, and five by the city of Gainesville.

Greater Orlando Aviation Authority - governed by a board of seven members: five appointed by the Governor, one appointed by the city council of Orlando, and one appointed by Board of Commissioners of Orange County.

Hillsborough County Aviation Authority - governed by a board comprising three members appointed by the Governor, one member of the county commission appointed by the county commission, and the mayor of the City of Tampa.

Panama City-Bay County Airport and Industrial District - administered by a five-member board, with four members appointed by the city and county governing bodies and one chosen by the above appointees.

St. Augustine-St. Johns County Airport Authority - administered by an elected board of five members.

Sarasota-Manatee Airport Authority - administered by a board of six members: three elected from Manatee County and three from Sarasota County.

West Orange Airport Authority - administered by a board of nine members: three appointed by the Governor, three appointed by Orange County Board of Commissioners, and one by each of the cities of Apopka, Ocoee, and Winter Garden.

These airport authorities and districts may impose rates and charges for use of their facilities. In addition, the St. Augustine-St. Johns County authority may levy ad valorem taxes. Each of these authorities and districts may issue bonds and may finance industrial facilities.

For airport/aviation authorities and districts that are dependent agencies of county or municipal governments and are not counted as separate governments, see "Subordinate Agencies and Areas," below.

### **Beach and Shore Preservation Districts**

The following districts were created by special act pursuant to Florida Statutes to control flooding and beach erosion:

Captiva Erosion Prevention District

Greater Boca Raton Beach and Park District

Substantially similar provisions apply to these two districts. Both are governed by five-member elected boards. They may levy property taxes and special assessments. The Captiva Erosion Prevention District may issue bonds with voter approval.

For beach and shore preservation districts established under general law, which are governed by the county commissioners ex officio and are not counted as separate governments, see "Subordinate Agencies and Areas," below.

### **Boards of Juvenile Welfare**

These boards, sometimes called children's services councils, are created by county ordinance to provide child guidance and mental health services, to care for juveniles, and to

coordinate juvenile welfare services. Each board consists of members appointed by the Governor plus additional state representatives and county representatives, particularly the county superintendent of schools and a judge assigned to juvenile cases. Home-rule counties may, at the county's option, include private representatives on the board. The boards may, with voter approval, levy ad valorem taxes.

### **Calhoun County Transportation Authority**

This authority was created by special act in 1976 to provide a railroad. The authority is governed by a board of seven members appointed by the Governor. The authority may issue bonds, set leases, and fix charges.

### **Clay County Utility Authority**

This authority was created by special act passed in 1994. The authority is governed by a board of supervisors with six members appointed by the county commission and one appointed by the Governor. The authority may issue bonds and set rates.

### **Cold Springs Improvement District**

This district was created by special act to provide infrastructure and a variety of services to a specified area in Marion County. The district is governed by an board of supervisors elected by landowners. With voter approval, the district may levy assessments and taxes and issue bonds. The district also may set user charges and fees after public hearing. The authorizing legislation sets a uniform acreage tax.

### **Community Development Districts**

A 1980 law authorizes the creation of community development districts by ordinance of a county commission (for districts with fewer than 1,000 acres, except those involving two or more municipalities) or by rule of the Florida Land and Water Adjudicatory Commission (for districts with more than 1,000 acres and for districts of any size within the territorial jurisdiction of two or more municipalities), after

petition by landowners. If any of a proposed district (of fewer than 1,000 acres) is within a municipality, creation by the county requires municipal approval. As of 2007, these districts may include area within more than one county. These districts may finance various capital improvements, including sewers, streets, and water supply systems. A board of five supervisors elected by the landowners governs each district. These districts may levy property taxes and special assessments and may issue bonds.

### **Commuter Rail Authorities**

Florida statutes authorize the creation of the following authorities to provide commuter rail service:

Central Florida Regional Transportation Authority (formerly the Central Florida Commuter Rail Authority, now doing business as LYNX): This authority, which serves Brevard, Orange, Osceola, and Seminole counties, is governed by a board of five directors consisting of three county representatives including the chair of the board of commissioners, the mayor of the city of Orlando, and one member from the state department of transportation.

Northwest Florida Transportation Corridor Authority: This authority serves the U.S. 98 corridor. The authority is governed by eight members, one representing each of the eight participating counties, appointed by the Governor. The district secretary of the state department of transportation also serves on the board.

South Florida Regional Transportation Authority: This authority was formerly known as the Tri-County Commuter Rail Authority. It was originally created to serve Broward, Miami-Dade, and Palm Beach counties. The authority is governed by a board of nine directors, including one county commissioner and one citizen appointed by the county commissioners of each county, one

employee of the state department of transportation, and two members appointed by the Governor. The authorizing law provides that the authority may expand its service area, in which case the board would expand to include representatives of the additional participating counties.

Tampa Bay Commuter Transit Authority: This authority, which serves seven counties, is governed by a board of directors that includes one appointed by the metro planning organization of each county, one appointed by the county commissioners of each county, one appointed by the local transit authority in each county, one appointed by the state secretary of transportation for each district within the seven counties, and one appointed by the Governor.

Each of these authorities may fix rates, fares, fees, rentals, and charges and may issue revenue bonds.

### **Conservation, Irrigation, and Reclamation Districts**

The following districts were created by special acts to provide for drainage, erosion control, reclamation, sewerage, or water supply, or any combination of these five functions:

Dog Island Conservation District

Lake County Water Authority (formerly the Oklawaha Basin Recreation and Water Conservation and Control Authority)

These districts are administered by popularly elected boards. The districts may set ad valorem taxes and issue bonds. They may possess additional revenue powers.

For districts of these types that are dependent agencies of county governments and are not counted as separate governments, see "Subordinate Agencies and Areas," below.

## **County Health Care Districts**

These authorities are created by county ordinance, upon voter approval, to provide funding for health care services. A board of five or more members, with two members appointed by the Governor and the other members appointed by the county commissioners, governs each district. The districts may, upon voter approval, levy ad valorem taxes.

The Palm Beach County Health Care District was created by a special act. It is governed by a seven-member board, with three members appointed by the county commissioners and three members appointed by the Governor plus the director of the Palm Beach County Health Department. It may fix fees and charges, levy ad valorem taxes, and issue general obligation and revenue bonds. General obligation bonds require voter approval.

These districts are to be distinguished from the public health trusts listed under “Subordinate Agencies and Areas” below.

## **County Higher Educational Facilities Authorities**

Authorities to finance the construction of facilities for institutions of higher education are created by ordinance of the county commissioners. A board of five members appointed by the county commissioners governs each authority. The authorities may collect rent and fees and may issue revenue bonds.

The Broward County Education, Research, and Training Authority was created by special act pursuant to this general law. The board includes representatives of the county, the town of Davie, the county school board, and participating educational institutions.

The Dade County Educational Facilities Authority is, under provisions of the charter of the Metropolitan Government of Dade County, subject to county administrative and fiscal control and is therefore not counted as a separate government. See “Subordinate

Agencies and Areas,” below.

## **County Hospital Boards, Districts, and Authorities**

**General law.** Under general law, the county commissioners may create county hospital boards to provide, operate, and maintain hospitals by petition of resident freeholders and after local referendum. The Governor appoints members of county hospital boards. These boards may determine the amount of required property tax levies and fix fees.

**Special acts.** Provisions for hospital districts established by special acts are substantially the same as for those established under general law. In most instances, the Governor appoints the board, although election of board members is sometimes authorized, and city or county officials in an ex officio capacity sometimes constitute part of the board membership. As under the general law, these boards may levy property taxes and fix rates and fees. An exception is the Madison County Hospital District, which receives proceeds from a gambling tax. Most hospital districts may issue district bonds, usually after voter approval. Most hospital districts in Florida operate under special legislation.

The Board of Trustees of Bay Medical Center was created by special act and incorporated in 1948. It serves Bay County. The board of trustees consists of one member selected by the board of county commissioners, six nominated by the board of trustees and confirmed by the county, and two nominated by the medical staff of the primary hospital operated by the board of trustees and confirmed by the county. The board may fix and collect fees and issue bonds.

For hospital districts that are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

## **County Water and Sewer Districts**

Under Florida law, the board of county commissioners may establish one or more

districts in unincorporated areas of the county. As an alternative, landowners may petition for a referendum of landowners to determine creation. The governing body is a board of commissioners elected by the landowners. The districts may issue general obligation bonds with voter approval, and also revenue bonds and assessment bonds. The districts may set ad valorem taxes and fix fees and rates.

County water and sewer districts governed by the board of county commissioners are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

In addition, a number of districts have been created by special acts. These districts may have popularly elected boards or boards appointed by the Governor. The revenue powers are similar to the provisions authorized by general law. Entities that have been classified as special districts include:

Cedar Key Special Water and Sewer District

Eastpoint Water and Sewer District

Immokalee Water and Sewer District

Loxahatchie River Environmental Control District

Districts having an ex officio board or lacking fiscal autonomy are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Daytona Beach Racing and Recreational Facilities District**

This district was created by special act. The district is governed by a district commission composed of two members appointed by board of county commissioners of Volusia County, two members appointed by the city commission of Daytona Beach, and one member appointed jointly. This district may set ad valorem taxes, issue bonds, and set rates, rentals, fees, and charges.

### **Emerald Coast Utilities Authority**

This authority, formerly the Escambia County Utilities Authority, was established by special act to provide water and sewer utilities. The authority is governed by a five-member board that is popularly elected. The authority may fix rates, fees, and charges; levy special assessments; and issue bonds.

### **Everglades Agricultural Area Environmental Protection District**

This district was established after referendum to operate facilities to prevent, control, and correct environmental problems within the Everglades area in Glades, Hendry, and Palm Beach counties. A board of six members, five elected by the landowners plus the executive director of the South Florida Water Management District, governs the district. The district may levy special assessments and may issue bonds.

### **Fire Control and Fire Protection Districts**

A 1997 general law provides uniform provisions for fire control and protection districts created by special acts. The creating act may require a referendum. The act provides that the boards may be jointly appointed by the Governor, the county commission, and the governing bodies of the participating cities or that the boards may be popularly elected. The act provides that the districts may make leases; issue general obligation, assessment and revenue bonds; charge user and impact fees; and set ad valorem taxes and non-ad valorem assessments. The creating special act for each district may specify local application providing for the levy and assessment of the taxes and fees.

For districts of this type that are dependent agencies of county or municipal governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Florida Keys Aqueduct Authority**

This authority was created by special act in 1959 to provide water supply. Amending

legislation added treatment of wastewater to the authority's responsibilities. The authority is governed by a board of directors appointed by the Governor. The authority may issue bonds and may fix fees, rates, rentals, and other charges.

### **Gas Districts**

The following districts were established by special acts to supply gas:

Lake Apopka Natural Gas District

Okaloosa County Gas District

Palatka Gas Authority

A board appointed by the participating governments governs each district. These districts may collect rates and charges and may issue bonds.

### **Gasparilla Island Bridge Authority**

This authority was established by a special act to operate the Gasparilla Island bridge and causeway. It is governed by a board of five popularly elected members and four nonvoting members appointed by governing bodies of Lee and Charlotte counties. The authority may levy ad valorem taxes with voter approval, fix and collect tolls, and issue revenue bonds.

### **Greater Seminole Area Special Recreation District**

This district was created by special act. The district is governed by a board of commissioners composed of two members appointed by the board of county commissioners of Pinellas County and two members appointed by the city council of the city of Seminole. The district may set ad valorem taxes with voter approval.

### **Hastings Drainage District**

This district was originally created by a 1919 special act to provide drainage in a specified area in Putnam and St. Johns counties. The district is governed by a board of supervisors

elected by the property owners. The district may set ad valorem taxes.

### **Hillsborough County Public Transportation Commission**

This commission was originally created by a 1983 special act to regulate vehicles for hire within the county. The commission consists of two ex officio members from the city council of Tampa appointed by the council; one ex officio member from the city commission of Plant City appointed by the commission; one ex officio member from the city council of Temple Terrace appointed by the council; and three members appointed by the aforementioned. The commission may fix or approve taxicab rates, fares, and charges; may fix fees for permits and drivers' licenses; and may fix penalties for driving violations.

### **Housing Authorities**

Florida general law provides for three types of housing authorities: county, municipal, or regional (two or more contiguous counties). The authorities are established by resolution of the county or city governing bodies. Municipal housing authority commissioners are appointed by the mayor; county and regional housing authority commissioners are appointed by the Governor. Housing authorities may fix and collect rentals and issue revenue bonds.

Area housing commissions to provide public housing have been created by special act in some localities. These acts provide for appointment of the members of the commissions representing the various governments served. These commissions may fix and collect rentals and may issue revenue bonds.

### **Housing Finance Authorities**

Housing finance authorities may be created by ordinance of the county commissioners to provide mortgage credit for low- and moderate-income housing. The five-member authority board is appointed by the county commissioners. The authorities may make loans to mortgage lending institutions, fix

charges, and issue revenue bonds.

County governments may reorganize housing finance authorities as agencies of the county government. In counties where such reorganizations have taken place, housing finance authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Joint Electric Power Supply Projects (1975 Law)**

Two or more agencies operating electric utilities may, by agreement, create a joint agency to acquire, construct, and operate power supply projects. The composition of the governing body is specified in the agreement. Joint agencies of this type may impose rates and charges and issue bonds.

### **Key West Utility Board**

This board was created to operate electric utilities in Key West. It was authorized by special act. The board is elected by the voters. It may fix charges and issue revenue bonds.

### **Lake Padgett Estates Independent Special District**

This district was created by special act to maintain and operate recreational amenities and associated infrastructure. The district is governed by a popularly elected board of supervisors. The district has the power to set and levy special assessments and, with voter approval, property taxes. The district also may set charges.

### **Lee County Hyacinth Control District**

This district was established by special act. It is governed by the board of the Lee County Mosquito Control District but is a separate legal entity. The Lee County Hyacinth Control District may levy ad valorem taxes.

### **Library Districts**

The following districts were established by special acts to operate under the authority of

Florida Statute 189.404 to provide and operate libraries:

Alachua County Library District: administered by a six-member board consisting of three county commissioners, two members of the Gainesville city council, and one member of the county school board.

Fort Myers Beach Library District: administered by a seven-member popularly elected board.

Merritt Island Library District: administered by a 15-member governing body appointed by the Governor.

Sanibel Public Library District: administered by a popularly elected board.

West Florida Regional Library District: administered by a board appointed by the member governments.

These library districts are financed by property tax levies. For library districts that are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Mobile Home Park Recreation Districts**

These districts provide street lighting and recreational facilities. They are established by county or municipal ordinance, upon voter approval. An elected board of supervisors governs each district. The districts may levy special assessments, fix charges for use of recreational facilities, and issue bonds.

### **Mosquito Control Districts**

A general law provides for establishment of these districts by county commissioners after petition has been made by landowners. The law was repealed in 1980, but existing districts may continue to operate under its provisions. An elected board of commissioners governs each district organized under this law. The districts may levy ad valorem taxes.

Since 1980, any new districts created under general law are governed by the county commissioners ex officio and are not counted as separate governments. See “Subordinate Agencies and Areas” below.

In addition, the following districts were created by special acts. An elected board governs each district. The following districts may levy ad valorem taxes and in some cases may issue bonds.

Anastasia Mosquito Control District

Citrus County Mosquito Control District

Collier Mosquito Control District

Florida Keys Mosquito Control District  
(Formerly Monroe County Mosquito Control District)

Fort Myers Beach Mosquito Control Tax District

Indian River Mosquito Control District

Lee County Mosquito Control District

Manatee County Mosquito Control District

Moore Haven Mosquito Control District

Pasco County Mosquito Control District

South Walton County Mosquito Control District

### **Multi-County Library Cooperatives**

Multi-county library cooperatives may be created by interlocal agreement. The cooperatives are governed by boards composed of representatives of the member libraries. The entities receive local membership fees and federal funding. The cooperatives must meet certain standards to be eligible for state funding.

Single-county library cooperatives are not counted as separate governments. See

“Subordinate Agencies and Areas,” below.

### **Municipal Service Districts**

The following municipal service districts were created by special acts to provide various services:

Lake Asbury Municipal Service District

Ponte Vedra Beach Municipal Service District

The Ponte Vedra district is governed by an elected board. The district may levy ad valorem taxes; fix rates, fees, and charges; and issue bonds. Similar provisions apply to the Lake Asbury District.

### **Navigation and Port Districts and Authorities**

The following districts were established by special acts. They provide and operate port facilities and ship channel improvements. Some may also provide and operate airports or finance industrial facilities as well:

Canaveral Port Authority

Florida Inland Navigation District

Hillsboro Inlet District

Jupiter Inlet District

Lake Region Lakes Management District

Ocean Highway and Port Authority

Port of Palm Beach District

Port St. Joe Port Authority

St. Augustine Port, Waterway, and Beach District

Sebastian Inlet Tax District

West Coast Inland Navigation District

The governing bodies of these districts may be

elected, appointed by local officials, or appointed by the Governor. They also may consist of local officials serving ex officio. They may issue bonds, collect tolls and fees, and levy taxes.

For districts of this type that are dependent agencies of the state government and are not counted as separate governments, see “Subordinate Agencies and Areas” below.

### **Orlando Utilities Commission**

This commission was created by a special act to provide water and electric utilities within the Orlando area. Its members are nominated by the nominating board of the city of Orlando, subject to the approval of the remaining members of the Orlando Utilities Commission itself. The commission may fix service charges and may issue revenue bonds.

### **Performing Arts Center Authority**

This authority was created by special act to own and maintain cultural, civic, and recreational facilities in Broward County. The authority is governed by a 13-member board composed of five members appointed by the county commissioners; two members selected by the commission of the city of Ft. Lauderdale; one member selected by the downtown development authority (of the city of Ft. Lauderdale); one member appointed by the Broward County School Board; and four appointed by the Broward Performing Arts Foundation. The authority may fix and collect fees and charges and may issue revenue bonds.

### **Pinecraft Lighting District**

This district was established by special act and referendum to provide street lighting. A board appointed by the Governor from nominations by the county board governs the district. The district may set special assessments.

Lighting districts created pursuant to special acts may not be counted as separate governments, see “Subordinate Agencies and

Areas,” below. Street lighting districts also may be created by county ordinances pursuant to the county’s broad powers; these districts are not counted as separate government.

### **Pinellas Park Water Management District**

This district was created by special act to provide storm drainage to the municipality of Pinellas Park and surrounding area. The district is governed by a board consisting of two members appointed by the city council of Pinellas Park and one member appointed by the county commission for Pinellas County. The district may set ad valorem taxes and fees and may issue bonds.

### **Pinellas Suncoast Transit Authority**

This authority was established by special act. Members of its board are appointed by the county and participating cities. The authority may set rates and charges and, with voter approval, levy ad valorem taxes.

### **Recreation Districts**

Districts to provide and operate recreational facilities may be established by ordinance of a city or county governing body after referendum or upon petition of the majority of the voters. An board of supervisors that may be popularly elected or elected by landowners governs each district. The districts may levy taxes, collect user fees, and issue revenue bonds.

In addition, the following districts were created by special acts

Bayshore Garden Park and Recreation District

Carrollwood Recreation District

Holiday Park Park and Recreation District

Trailer Estates Park and Recreation District

Twelve Oaks Special (Recreation) District

These districts have elected boards. The districts generally have the same revenue powers as districts created under general law, though the special act may have special applications.

Recreation districts that are governed by county or municipal governing bodies ex officio or lacking fiscal autonomy are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Regional Transportation Authorities**

Any two or more contiguous counties, municipalities, other political subdivisions, or combinations thereof may create a charter committee. The charter committee creates and files the charter with the department of state, at which time the authority is activated and legally constituted. Each authority is governed by a board of directors. The Governor appoints two members, and each participating entity appoints one or more, based on population. The authorities may set ad valorem taxes with voter approval, issue bonds, and set fares and other charges.

### **Regional Water Management Districts**

A general law divides the state into the following water management districts to provide flood control and water conservation facilities:

Northwest Florida Water Management District

St. Johns River Water Management District

South Florida Water Management District

Southwest Florida Water Management District

Suwannee River Water Management District

Each of these districts is administered by a board appointed by the Governor with senate

confirmation. Regional water management districts may levy ad valorem taxes and issue general obligation bonds.

Subdistricts or basins are established by the governing body of a regional water management district. They are administered by boards of at least three members appointed by the Governor, plus a member of the board of the establishing regional water management district serving as ex officio chairperson. These subdistricts may levy ad valorem taxes but are not counted as separate governments for census purposes.

### **Regional Water Supply Authorities (1974 Law)**

These authorities are established pursuant to interlocal agreements to provide wholesale water supply. The composition of the authority governing body is specified in the interlocal agreement. Regional water supply authorities may levy ad valorem taxes, collect charges, and issue revenue bonds.

### **Regional Workforce Development Boards**

Twenty-four boards were established by state law and designated and certified by the Governor. The boards sign interlocal agreements to provide services. The boards select administrative entities and local service providers. The boards also oversee the one-stop career centers. The boards are appointed by the governing boards of the counties and municipalities in the designated area. The boards distribute federal funding.

### **Sanitary and Water Supply Districts**

The following districts were established by special acts to provide water supply, sewerage, or solid waste disposal facilities:

Alligator Point Water Resources Board

Englewood Water District

Homosassa Special Water District

Key Largo Wastewater Treatment

## District

### Tohopekaliga Water Authority

The districts listed above are administered by boards appointed by the Governor or elected except for the Tohopekaliga Water Authority. The Tohopekaliga Water Authority has a board appointed by the county and city and, in addition, each general-purpose local government entering into an interlocal agreement with the authority may appoint one member. All of these districts may collect charges for their services and issue bonds. All may levy special benefit assessments, and some may set and levy ad valorem taxes.

For districts of this type are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### Stewardship Districts

These districts are created by special acts to develop housing, schools, and related infrastructure in specified undeveloped areas. The districts are governed by an elected board of supervisors. The districts may impose various assessments, property taxes, and user fees. The districts may issue general obligation bonds within limits and also revenue bonds and assessment bonds.

### Soil and Water Conservation Districts

These districts are established by the state department of agriculture and consumer services upon petition of landowners and after local referendum. An elected board of supervisors governs each district. Soil and water conservation districts may require contributions from benefitted landowners.

Watershed improvement districts are created within soil and water conservation districts and are not counted as separate governments. Their elected boards of directors act under the supervision of the parent soil and water conservation district. With voter approval, they may issue bonds and levy ad valorem taxes.

## Sun’n Lake of Sebring Improvement District

This district was created in 1974 by county ordinance to provide water, sewer, irrigation, fire, recreation, and other services. The district is governed by a board of supervisors that are elected by the landowners or appointed by the county. The district may fix fees and rentals and set maintenance assessments, which may require voter approval.

### Tallahassee-Leon County Civic Center Authority

This authority was created by special act to own and operate the Donald L. Tucker Civic Center. The authority is governed by a 13-member board consisting of seven members appointed by the president of the Florida State University, two members appointed by the president of the Florida Agricultural and Mechanical University, two members appointed by the mayor of the city of Tallahassee, and two members appointed by the chair of the Leon County Board of County Commissioners. The authority may issue bonds and may fix and collect rates, rentals, fees, and other charges.

### Tampa Sports Authority

This authority was created by special act. The board consists of four members appointed by the mayor of Tampa with the approval of the city council, four members appointed by the governing board of Hillsborough County, and one appointed by the Governor, plus one member from each of the city’s and county’s governing boards designated by the same. The authority may issue revenue bonds and set fees, rates, and rentals.

### Water Control Districts

A general law authorizes the establishment of these districts, formerly called “drainage districts” or “water management districts,” by the circuit court upon petition of landowners. These districts provide drainage, reclamation, and water conservation facilities. Each district is governed either by a board elected by the property owners; by a board that is partially elected by the property owners and partially

popularly elected; or by a popularly elected board. Water control districts may levy benefit assessments and issue bonds. Districts created on or after July 1, 1997, may levy a property tax called a uniform initial assessment as set by the authorizing legislation. A 1980 amendment to this law allows existing districts to continue in operation but provides that any future districts may be established only by special act or by action of a county governing body.

A number of water control districts have been established by special acts. Some of these districts have been given broadened powers and functions, particularly the power to set ad valorem taxes. Many of these districts are known as "improvement districts." The Big Cypress Stewardship District and the Sunny Isles Reclamation and Water District also operate under this law.

Districts created by action of the county governing body are governed by the county commissioners serving in an ex officio capacity. They are not counted as separate governments. The North Lauderdale Water Control District, created by special act, is governed by the city commission ex officio. It also is not counted as a separate government. Districts lacking fiscal autonomy also are not counted as separate governments. See "Subordinate Agencies and Areas," below.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Florida that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property

taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (\*) appears for each entity of this kind i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

In addition to the specific classes of entities listed below, counties have the power (under a general law) to create a wide variety of municipal service taxing units and municipal service benefit units to provide virtually any type of service. Such districts are not included in the other types of subordinate agencies and areas listed below. They are governed by the county commissioners and are not counted as separate governments.

**Expressway Authorities (state).** Under the Florida Expressway Authority Act, any county or two or more contiguous counties located within a single state transportation district may create an expressway authority by resolution of the boards of county commissioners. These authorities are governed by boards consisting of representatives appointed by the Governor and by the county boards. The authorities may make leases, may issue bonds, and may set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority's option, make lease-purchase agreements with state or local agencies or with private entities. The Miami-Dade Expressway Authority was created pursuant to this act.

In addition, the expressway and bridge authorities listed below were created by special acts under the Florida Expressway Authority Act. They operate under similar provisions.

Brevard County Expressway Authority

Orlando-Orange County Expressway Authority

Pasco County Expressway Authority

St. Lucie County Expressway and Bridge Authority

Santa Rosa Bridge Authority  
Seminole County Expressway Authority  
Southwest Florida Expressway Authority  
Tampa-Hillsborough County  
Expressway Authority

**Florida Housing Finance Corporation**

**(state).** This agency was created by act of the legislature to provide mortgage credit for low- and middle-income housing. A board of eight members appointed by the Governor plus the secretary of community affairs ex officio, governs the agency. The agency may fix fees and charges, make mortgage loans, and issue revenue bonds.

**Industrial development authorities (county).**

These authorities are established by resolution of the county governing body to finance the construction of industrial, airport, port, pollution control, health care, commercial, or recreational facilities. The authority board consists of five members appointed by the county governing body. The authority may fix charges, set fees and rent, and issue revenue bonds. The county may levy ad valorem taxes on behalf of an authority.

**Jacksonville Transportation Authority**

**(state).** This authority was created by special act. The authority is governed by a board consisting of three members appointed by the Governor with senate confirmation and three members appointed by the mayor of the city of Jacksonville with city council confirmation plus the district secretary for the state department of transportation district that includes Jacksonville. The authority may make leases, may issue bonds, and may set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority's option, make lease-purchase agreements with state.

**Seminole and Miccosukee Tribal Special Improvement Districts (state).** Two districts were created by the state of Florida to plan, contract for, and implement programs for law enforcement, housing, education, health care,

and related activities. Each district is governed by a tribal governing body. The districts may accept gifts, grants, and loans.

Other examples are:

**State** <sup>3</sup>

Citizens Property Insurance Corporation  
Enterprise Florida, Inc.  
Florida Agriculture Center and Horse Park Authority  
Florida Commercial Space Financing Corporation  
Florida Correctional Medical Authority  
Florida Engineers Management Corporation  
Florida Export Finance Corporation  
Florida Healthy Kids Corporation  
Florida High-Speed Rail Authority  
Florida State Fair Authority  
Florida Tourism Marketing Corporation  
Florida Virtual School  
Florida Water Pollution Control Financing Corporation  
H. Lee Moffitt Cancer Center and Research Institute  
Higher Educational Facilities Financing Authority  
Inland Protection Financing Corporation  
Investment Fraud Restoration Financing Corporation  
Local health units  
Navigation districts (under supervision of the state division of resource management)  
Space Florida  
Suwannee River Authority  
Tampa Bay Area Regional Transportation Authority  
Technological Research and Development Authority  
Workforce Florida Inc

**County** <sup>4</sup>

General laws and substantially uniform special acts:  
Advertising authorities (aka convention development tax authorities)  
Airport authorities and districts created by local ordinance  
Beach and shore preservation districts  
Community redevelopment agencies

County fine arts councils  
County land authorities  
County research and development authorities  
\*County water and sewer districts  
Development authorities and districts  
Historic preservation boards  
Health facilities authorities  
Housing finance authorities reorganized as agencies of the county  
Law libraries  
Mosquito control districts with ex officio boards  
Municipal service benefit units  
Municipal service taxing units  
Planning and zoning districts and commissions  
Public health trusts  
Recreation districts with ex officio boards  
Recreation and water conservation and control districts and authorities  
Regional jails  
Safe neighborhood improvement districts  
Single-county library cooperatives  
\*Special improvement service districts  
\*Special road and bridge districts  
Water control districts with ex officio boards or lacking fiscal autonomy

Other special acts by county:

Bradford County:

Bradford County Historical Board

Brevard County:

Brevard County Free Public Library District

Brevard County Special Recreation District

Melbourne-Tillman Water Control District

North Brevard County Public Library District

Titusville-Cocoa Airport District

Broward County:

Broward Economic Development Board

Broward Solid Waste Disposal District

Charlotte County:

Burnt Store Isles Canal Special Assessment District

Punta Gorda Isles Canal Special Assessment District

Citrus County:

Citrus County Library District

Clay County:

Clay County Development Authority

Collier County:

Collier County Water-Sewer District

Dade County

Dade County Educational Facilities Authority

Miami-Dade County Library District

Escambia County:

Pensacola-Escambia Promotion and Development Commission (joint county-city)

Santa Rosa Island Authority

Franklin County:

Carrabelle Hospital Tax District

Gadsden County:

Gadsden County Hospital

Quincy-Gadsden Airport Authority

Gilchrist County:

Gilchrist County Development Authority

Gulf County:

Howard Creek Fire Control District

Overstreet Fire Control District

Port St. Joe Port Authority

St. Joseph Fire Control District

Tupelo Fire Control District

Hendry County:

Cooperative Producers Water Control District

Hernando County:

Hernando County Aviation Authority

Hernando County Port Authority

Hillsborough County:

Hillsborough County Hospital Authority

Northdale Special District

Sugarwood Groves Special District

Tampa Port Authority

Twelve Oaks Special District

Lee County:

Lee County Port Authority

Lee County Trauma Services District

Manatee County:

Manatee County Civic Center Authority

Manatee County Port Authority

Marion County:

Dunnellon Airport Authority

Marion County Utility Authority

Rainbow Lakes Estates Municipal Service District

Monroe County:

Monroe County Historical Restoration and Preservation Commission

Okaloosa County:

Emerald Coast Bridge Authority

(formerly the Fort Walton Beach Area  
Bridge Authority)  
Mid-Bay Bridge Authority

District  
Washington County Development  
Authority

Orange County:

Lake Conway Water and Navigation  
Control District  
Orange County Civic Facilities Authority  
Orange County Library District  
Windermere Water and Navigation  
Control District

**Multicounty Agencies– Special Acts**

Tri-County Airport Authority (Holmes, Jackson,  
and Washington counties)

Osceola County:

Osceola County Library District

Palm Beach County:

Palm Beach County Library Taxing  
District  
Palm Beach County Solid Waste  
Authority

**Municipal** <sup>5</sup>

General laws and substantially uniform special  
acts:  
Airport authorities and districts created by local  
ordinance  
Community redevelopment agencies  
Downtown development and improvement  
authorities  
Historic preservation boards  
Recreation districts with ex officio boards  
Safe neighborhood improvement districts  
Urban renewal commissions  
Utilities boards and commissions

Pasco County:

Pasco County-Highlands Road and  
Bridge District

Pinellas County:

Pinellas County Emergency Medical  
Services Authority  
Pinellas County Fire Protection Authority

Putnam County:

Putnam County Port Authority

St. Johns County:

Anastasia Sanitary District  
Vilano Street Lighting District

St. Lucie County:

Port St. Lucie Street Lighting District  
St. Lucie County Erosion District  
St. Lucie County Mosquito Control  
District

Sarasota County:

Sarasota County Mosquito Control  
District  
South Venice Road and Bridge District 2

Seminole County:

Seminole County Port Authority

Suwannee County:

Suwannee County Development  
Authority

Taylor County:

Taylor County Development Authority

Union County:

Union County Development Authority  
Union County Special Library District

Volusia County:

Ponce De Leon Inlet and Port District

Washington County:

Northwest Florida Community Hospital

Other Special Acts:

Acme Improvement District  
Bartow Municipal Airport Development  
Authority  
Carrollwood Meadows Special District  
Health facilities authorities  
Interlachen Fire Control District  
Jacksonville Aviation Authority  
Jacksonville Downtown Development Authority  
Jacksonville Electric Authority  
Jacksonville Port Authority  
Jacksonville Public Library District  
Jupiter Island Beach Protection District  
Kissimmee Fire Control District  
Lake Wales Library Board  
Miami Sports and Exhibition Authority  
Naples Airport Authority  
North Lauderdale Water Control District  
North Port Road and Drainage District  
Panama City Port Authority  
Pensacola Downtown Improvement Board  
Pensacola-Escambia Governmental Center  
Authority (joint county-city)  
Pensacola-Escambia Promotion and  
Development Commission (joint county-city)  
Pompano Beach Emergency Medical Services  
District

Quincy-Gadsden Airport Authority (joint county-city)  
Sanford Airport Authority  
Sebring Airport Authority  
West Palm Beach Golf Commission

### **Joint Dependent Agencies**

Educational facilities benefit districts (joint district school board and local general purpose governments)

Florida laws also provide for various types of local areas for election purposes and administration of justice.

1. Four cities and towns located in Duval County continue to exist as separate governments: Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach. The general services district, which encompasses all of Duval County, and the urban service district, which covers the densely populated portion of Duval County, are not counted as separate governments.

2. The Florida Inland Navigation District and the Ocean Highway and Port Authority, classified in previous censuses as state dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The health facilities authorities, classified in previous censuses as local dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The Port St. Joe Port Authority, the Hillsborough County Aviation Authority, the Tallahassee-Leon County Civic Center Authority, and the Broward County Performing Arts Center Authority, classified in previous

censuses as county dependent agencies, were reclassified as special districts for the 2007 Census of Governments.

3. Legislation authorizing the Florida Health Access Corporation Legislation was repealed in 2000. Legislation authorizing the Creek Indian Council was repealed in 2001. Legislation authorizing the Florida Credit Union Guaranty Corporation was repealed in 2003.

The Seminole and Miccosukee Tribal special improvement districts, classified in previous censuses as tribal dependent agencies, were reclassified as state dependent agencies for the 2007 Census of Governments.

4. Legislation authorizing the Pensacola-Escambia Governmental Center Authority was repealed in 2003. Legislation authorizing the Lafayette County Recreation District was repealed in 2002. Legislation authorizing the Whitfield Zoning District was declared unconstitutional. The East Coast Memorial Hospital District failed the bond issue referendum and was never established. Legislation authorizing the Pinellas Sports Authority was repealed in 2006.

5. Legislation authorizing the Pompano Beach Farmers Market Authority was repealed in 2001.

The Orange County Civic Facilities Authority, classified in previous censuses as a municipal dependent agency, was reclassified as a county dependent agency for the 2007 Census of Governments.