

Summary of Revenue and Governance Options for Compass Lake

This memorandum will summarize the following governance and related funding mechanisms that may be available for the Compass Lake area to provide funding for law enforcement, fire protection, roads, and recreational amenities, as noted:

Governance Vehicle	Funding Source	CLITH Uses	Legal Authority	Governing Board
Municipal Service Taxing Unit ("MSTU")	Ad Valorem Taxes	fire, law enforcement, roads, and certain recreational amenities	§125.01(1)(q) and (r), Fla. Stat.	Not a separate legal entity; controlled by BoCC
Municipal Service Benefit Unit ("MSBU")	Special Assessments	Fire, roads	§125.01(1)(q) and (r), Fla. Stat.	Not a separate legal entity; controlled by BoCC
Special District	Ad Valorem and Special Assessments	fire, law enforcement, roads, and certain recreational amenities	Chapter 189, Fla. Stat.	Dependent District Controlled by BoCC; Independent District would have a governing board as established in special act
Local Government Neighborhood Improvement District	Up to 2 mills of ad valorem taxes AND special assessment up to \$500 per year per tax parcel	Community policing, promotion and advertising of area, street lighting, parks, streets, drainage, swales, and open areas	§163.506, Fla. Stat.	County Commission would be the governing board with an advisory council comprised of property owners OR county commission would appoint a board consisting of residents
Special Neighborhood Improvement District	Up to 2 mills of ad valorem taxes AND special	Community policing, promotion and advertising of area,	§163.511, Fla. Stat.	Local Appointed Board

	assessment up to \$500 per year per tax parcel	street lighting, parks, streets, drainage, swales, and open areas		
Neighborhood Preservation and Enhancement District	Special Assessment up to \$500 per year per tax parcel	Community policing, promotion and advertising of area, street lighting, parks, streets, drainage, swales, and open areas. May also adopt standards for property maintenance and community aesthetics and to enforce these rules on properties within the district.	§163.524, Fla. Stat.	Local Elected Neighborhood Council
Recreation District	Ad Valorem and Fees	Acquire, purchase, construct, improve, and equip recreational facilities	Chapter 418, Fla. Stat.	County commission OR 5+ member elected board of residents

These options are explained briefly below. Please note that each governance and funding option included herein has special enactment procedures and limitations on its powers and uses of funds. If the County and Compass Lake area elect to pursue one or more of the governance options, legal advice should be sought to carefully implement the selected option within the bounds of the law.

Municipal Service Taxing Unit (MSTU) and Municipal Service Benefit Unit (MSBU)

Legal Authority for MSTUs and MSBUs

Section 125.01(1)(q), Florida Statutes, includes as an enumerated county power, the power to:

[e]stablish, and subsequently merge or abolish those created hereunder, municipal service taxing or benefit units for any part or all of the unincorporated area of the county, within which may be provided fire protection; law enforcement; beach erosion control; recreation service and facilities; water; . . . streets; sidewalks; street lighting; garbage and trash collection and disposal; waste and sewage collection and disposal; drainage; transportation; indigent health care services; mental health care services; and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only. Subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years, the boundaries of a municipal service taxing or benefit unit may include all or part of the boundaries of a municipality. If ad valorem taxes are levied to provide essential facilities and municipal services within the unit, the millage levied on any parcel of property for municipal purposes by all municipal service taxing units and the municipality may not exceed 10 mills. This paragraph authorizes all counties to levy additional taxes, within the limits fixed for municipal purposes, within such municipal service taxing units under the authority of the second sentence of s. 9(b), Art. VII of the State Constitution.

Id. (emphasis added). Section 125.01(1)(r), Florida Statutes, further grants counties the power to

[l]evy and collect taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit, and special assessments; borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness, which power shall be exercised in such manner, and subject to such limitations, as may be provided by general law. There shall be no referendum required for the levy by a county of ad valorem taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit....

Id. (emphasis added).

Municipal Service Taxing Units (MSTUs)

MSTU millage is an available revenue source to fund any of the services or facilities listed in Section 125.01(1)(q), Florida Statutes (excerpted above) and in the case of the Compass Lakes area, it would potentially be available to fund fire, law enforcement, roads, and certain recreational amenities.

A municipal service taxing unit is a mechanism by which a county can fund a particular service from a levy of ad valorem taxes, not countywide, but within all or a portion of the county.¹ A municipal service taxing unit is neither constitutionally nor functionally a special district.² Rather, a municipal service taxing unit is a financing tool available to a board of county commissioners to place the burden of ad valorem taxes (levied based upon property value) upon a geographic area less than countywide to fund a particular service. In terms of function and accountability, it is no different than any other revenue source appropriated and budgeted by a county and any MSTU millage would be set the Board of County Commissioners in the same manner as the setting of the County's general millage. In the county budget, the municipal service taxing unit is used to segregate the ad valorem taxes levied within the taxing unit to ensure that funds derived from such levy are used to provide the contemplated services within the boundaries of the taxing unit as required by section 125.01(1)(q), Florida Statutes. Because there is no benefit requirement for the legal imposition of MSTU millage (as opposed to a special assessment, which will be discussed below),³ an MSTU millage is an available revenue source to fund any of the services or facilities listed in Section 125.01(1)(q), Florida Statutes (excerpted above) and in the case of the

¹ Article VII, section 2, Florida Constitution, provides, "All ad valorem taxation shall be at a uniform rate within each taxing unit. . . ." See Gallant v. Stephens, 358 So. 2d 536 (Fla. 1978) (the levy of taxes by a county within the boundaries of a municipal service taxing unit does not violate the constitutional uniformity provision).

²For a constitutional comparison, see the statement of legislative intent provided in section 125.01(5)(c), Florida Statutes, relating to millage levy by a special district created by ordinance.

³ The general rule is that the questions of benefits are unlawful burden do not arise when the tax is uniform within the taxing unit (MSTU), for a public purpose, and within the power of the Florida Legislature to prescribe. See Hunter v. Owens, 86 So. 839 (Fla. 1920); Jenkins v. Entzminger, 135 So. 785 (Fla. 1931); Dressel v. Dade County, 219 So. 2d 716 (Fla. 3d DCA 1969); Tucker v. Underdown, 356 So. 2d 251 (Fla. 1978).

Compass Lakes area, it would potentially be available to fund fire, law enforcement, roads, and certain neighborhood amenities.

There are some special legal considerations applicable to municipal service taxing units. First, the ad valorem tax caps limiting the millage rates as provided in Section 200.065(5), Florida Statutes, were specifically made applicable to MSTU millage (and dependent special district millage). This aggregation provision allows a local government to adjust district or MSTU millages to accommodate the revenue needs of the general fund. This also means that the creation of a new MSTU depresses the millage available for the general fund and for dependent special districts unless the millage cap is exceeded by a supermajority vote of the governing body in accordance with Section 200.065(5), Florida Statutes.

Additionally, a County must be sure to comply with the requirements of Section 200.066, Florida Statutes, which requires that any new municipal service taxing unit be created prior to July 1 if millage is to be imposed in the ensuing county budget.

Municipal Service Benefit Unit (MSBUs)

A municipal service benefit unit is similar to a municipal service taxing unit in that it is a home rule tool by which a county can fund a particular service or facility that provides a special benefit to property within all or a portion of the county. The distinction between a municipal service taxing unit and municipal service benefit unit is that "benefit unit" is the correct term when the mechanism used to fund the county service is a service charge or a special assessment rather than a tax. Again, both units are similar in that a municipal service benefit unit is a mechanism available to a board of county commissioners to identify a precise geographic area in the county in which to impose such service charges and special assessments but is not a special district in function or status. The municipal service benefit unit is used within the county budget to account for such special assessments and service charges to ensure that such funds are used to provide the county services for which they were imposed.

Increasingly, counties have utilized MSBUs and the special assessments levied therein as a home rule revenue source to fund certain services and to construct and maintain capital facilities. As established by case law, two requirements exist for the

imposition of a valid special assessment: (1) the property assessed must derive a special benefit from the improvement or service provided; and (2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. See City of Boca Raton v. State, 595 So. 2d 25 (Fla. 1992).

The test to be applied in evaluating whether a special benefit is conferred on property by the provision of a service is

whether there is a "logical relationship" between the services provided and the benefit to real property. Whisnant v. Stringfellow, 50 So. 2d 885 (Fla. 1951).

Lake County v. Water Oak Management Corp., 695 So. 2d 667, 669 (Fla. 1997). This logical relationship to property test defines the line between those services that can be funded by special assessments and those failing to satisfy the special benefit test. General governmental functions such as indigent health care, general law enforcement activities and the general provision of government fail to bear a logical relationship to property and thus are required to be funded by taxes.

Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include: garbage disposal, Harris v. Wilson, 693 So. 2d 945 (Fla. 1997) and Charlotte County v. Fiske, 350 So. 2d 578 (Fla. 2d DCA 1977); sewer improvements, City of Hallandale v. Meekins, 237 So. 2d 318 (Fla. 4th DCA 1970) and Meyer v. City of Oakland Park, 219 So. 2d 417 (Fla. 1969); fire protection, South Trail Fire Control Dist., Sarasota County v. State, 273 So. 2d 380 (Fla. 1973) and Fire Dist. No. 1 of Polk County v. Jenkins, 221 So. 2d 740 (Fla. 1969); fire and rescue services, Sarasota County v. Sarasota Church of Christ, 641 So. 2d 900 (Fla. 2d DCA 1994), rev'd on other grounds, 667 So. 2d 180 (Fla. 1995); Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997); City of Pembroke Pines v. McConaghey, 728 So. 2d 347 (Fla. 4th DCA 1999), rev. den'd, 741 So. 2d 1136 (Fla. 1999); street improvements, Atlantic Coast Line R. Co. v. City of Gainesville, 91 So. 118 (Fla. 1922) and Bodner v. City of Coral Gables, 245 So. 2d 250 (Fla. 1971); parking facilities, City of Naples v. Moon, supra; downtown redevelopment, City of Boca Raton v. State, 595 So. 2d 25 (Fla. 1992); stormwater management services, Sarasota

County v. Sarasota Church of Christ, 667 So. 2d 180 (Fla. 1995); and water and sewer line extensions, Murphy v. City of Port St. Lucie, 666 So. 2d 879 (Fla. 1995).

Once an identified service or capital facility satisfies the special benefit test, the assessed amount is required to be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement. It is important to note that any special assessment imposed by a county within an MSBU (or a special district or countywide) must meet both prongs of the case law legal sufficiency test as described above. Because of these legal requirements, for the Compass Lake area, a special assessment funding source is most applicable to funding fire and roadway services and facilities.

The typical procedures for implementing such a special assessment program include the initial adoption of a home rule assessment procedure ordinance, which prescribes the steps the county will take to impose an assessment program. A rate study is then performed to document the special benefit, recommend a method of apportionment, and establish the maximum rates of assessment for the applicable services and facilities. After the rate study is concluded, an Initial Assessment Resolution would be adopted by the board to set the preliminary rates, adopt the method of apportionment, and set a public hearing and the provision of notice thereof. Generally, a special assessment, whether imposed for capital projects or services, is collected on the annual ad valorem tax bill. Under such statutory collection procedure, the special assessment is characterized as a "non-ad valorem assessment." See § 197.3632(1)(d), Fla. Stat. When collected on the annual ad valorem tax bill, state law prescribes mandatory mailed and published notice requirements that must be accomplished prior to the final public hearing on the assessment program. After these notice procedures are satisfied, the county would hold a public hearing and adopt the Final Assessment Resolution. The Final Assessment Resolution confirms the special benefit, the method of apportionment, sets the final rates, and certifies the assessment roll to the tax collector for collection on the annual ad valorem tax bill.

Special District

Special District Formation and Classification

Special districts are limited forms of local governments, created to perform specialized functions. Special districts have no home rule power; they only have the powers expressly provided by, or which can be reasonably implied from, the authority provided legislatively in their charter. See Roach v. Loxahatchee Groves Water Control Dist., 417 So. 2d 814 (Fla. 4th DCA 1982).⁴

The Supreme Court, in explaining the nature of special districts in Gallant v. Stephens, 358 So. 2d 536 (Fla. 1978), recognized a special district as a distinct form of local government:

Wholly independent of this county taxing power is the authority provided for 'special districts' to meet the need for special purpose services in any geographical area which may (but need not) be within one county. . . .

Id. at 540. The definition of special districts in section 189.403(1), Florida Statutes, supports the Supreme Court's explanation of a special district and provides:

(1) "Special district" means a local unit of special purpose, as opposed to general-purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The special purpose or purposes of special districts are implemented by specialized functions and related prescribed powers. The term does not include a school district, a community college district, a special improvement district created pursuant to s. 285.17, a municipal service taxing or benefit unit as specified in s. 125.01, or a board which provides electrical service and which is a political subdivision of a municipality or is part of a municipality.

Special districts are defined in general law as independent or dependent. These statutory classifications control the available formation options and dictate statutory

⁴The only constitutional references to a special district are the potential authorization of ad valorem taxing power, the millage limitations of Article VII, section 9, Florida Constitution, and the scheduling provisions of prior authorized special district tax millage in Article XII, section 2, Florida Constitution.

millage limitations. Section 189.403(2), Florida Statutes, defines a special district as "**dependent**" if it meets one of the following criteria:

- Its governing body is identical to that of a single county or municipality
- All members of the governing body are appointed by a single county or municipality
- The members of the governing body can be removed during their unexpired term by a single county or municipality, or
- Its budget requires approval of or can be vetoed by a single county or municipality.

An "**independent**" special district is defined in section 189.403(3), Florida Statutes, as a special district that is not classified as dependent under the criteria of section 189.403(2). A district that includes more than one county is an independent district unless the district is wholly within the boundaries of a single municipality.

Section 189.404, Florida Statutes, adopted under the provisions of Article III, section 11(a)(21), Florida Constitution, prohibits the creation of independent special districts by special acts or general laws of local application unless they conform to the stated statutory criteria and minimum requirements. Section 189.4041, Florida Statutes, provides that the charter for the creation of a dependent special district shall be adopted only by "ordinance of a county or municipal governing body having jurisdiction over the area affected."

Independent special district created by special act

Except for the criteria and requirements of section 189.404, Florida Statutes, a special act creating a special district can be uniquely drafted to provide the authority and organizational structure desired. A special district created by special act can authorize the levy of ad valorem taxes within a stated millage cap subject to elector approval. See Art. VII, § 9(a), Fla. Const. The special act can also authorize the imposition of special assessments to fund those services and facilities to be provided by the district. However, a special act cannot authorize a special district to impose or levy any other tax. All forms of taxation other than ad valorem taxes are preempted to the

state except as provided by general law.⁵ Please refer back to the discussions above on MSTU millage and MSBU special assessments as the legal requirements and limitations applicable to those revenue sources. A major disadvantage of a special act special district is that it requires a special act to be passed by the Florida Legislature, which is a process outside of the County's immediate control. Additionally, any charter change requires a supplemental special act adopted by the Florida Legislature. An independent special district may be a governance structure to explore for the Compass Lake area in the future. Because it requires the passage of a special act by the Florida Legislature, the procedures and time periods imposed by the legislature would have to be adhered to as this matter moved forward.

Neighborhood Improvement Districts

Statutory Authority

Part IV of Chapter 163, titled the "Safe Neighborhoods Act," authorizes the creation of Neighborhood Improvement Districts within which various neighborhood improvements and services specifically focused on crime prevention and law enforcement, but also street lighting, parks, streets, drainage, utilities, stormwater, and open areas, can be accomplished through the imposition of a dedicated ad valorem tax or, for certain improvements and services, through a special assessment. Both revenue sources require referendum approval. See §§ 163.506, 163.511, 163.514, Fla. Stat.

The purpose of this statutory framework was to "assist local governments in implementing plans that employ crime prevention through community policing innovations, environmental design, environmental security, and defensible space techniques to establish safe neighborhoods." §163.502(4), Fla. Stat. Additionally, the "provisions of this part and the powers granted to local governments, property owners' associations, special dependent districts, and community redevelopment neighborhood improvement districts are desirable to guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods; to promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers; to establish, maintain, and preserve property values and preserve and foster

⁵Art. VII, §§ 1(a) and 9(a), Fla. Const.

the development of attractive neighborhood and business environments; to prevent overcrowding and congestion; to improve or redirect automobile traffic and provide pedestrian safety; to reduce crime rates and the opportunities for the commission of crime; and to provide improvements in neighborhoods so they are defensible against crime.” §163.502(3), Fla. Stat.

The Safe Neighborhoods Act provides four different means to create a safe neighborhood improvement district:

- (1) Local Government Neighborhood Improvement District, Section 163.506, Fla. Stat.;
- (2) Property Owners’ Association Neighborhood Improvement District, Section 163.508, Fla. Stat.;
- (3) Special Neighborhood Improvement District, Section 163.511, Fla. Stat.; and
- (4) Community Redevelopment Neighborhood Improvement District, Section 163.512, Fla. Stat.

The Local Government Neighborhood Improvement District and the Special Neighborhood Improvement District are the two statutes that would likely be most useful for the Compass Lake area; each will be discussed below.

Local Government Neighborhood Improvement District

Section 163.506, Florida Statutes, authorizes the county to create a neighborhood improvement district (NID) by adoption of an ordinance. The NID would be governed by the county commission with advice from an established advisory council comprised of property owners or residents. Alternatively, the county commission may appoint a board of three to seven directors comprised of residents.

A local government NID can receive planning grants from the state (up to \$100,000 with match), levy an ad valorem millage of up to 2 mills annually⁶, and levy special assessments of up to \$500 per year per tax parcel with referendum approval in accordance with section 163.514(16), Florida Statutes.

⁶ Because the local government NID would be a dependent district, any millage would be aggregated with the County’s millage.

The powers of a local government NID include, as outlined in Section 163.514, Florida Statutes:

(1) Enter into contracts and agreements and sue and be sued as a body corporate;

(2) Have and use a corporate seal;

(3) Acquire, own, convey, or otherwise dispose of, lease as lessor or lessee, construct, maintain, improve, enlarge, raze, relocate, operate, and manage property and facilities of whatever type to which it holds title and grant and acquire licenses, easements, and options with respect thereto;

(4) Accept grants and donations of any type of property, labor, or other thing of value from any public or private source;

(5) Have exclusive control of funds legally available to it, subject to limitations imposed by law or by any agreement validly entered into by it;

(6) Cooperate and contract with other governmental agencies or other public bodies;

(7) Contract for services of planning consultants, experts on crime prevention through community policing innovations, environmental design, environmental security, or defensible space, or other experts in areas pertaining to the operations of the board of directors or the district;

(8) Contract with the county or municipal government for planning assistance, and for increased levels of law enforcement protection and security, including additional personnel;

(9) Promote and advertise the commercial advantages of the district so as to attract new businesses and encourage the expansion of existing businesses;

(10) Promote and advertise the district to the public and engage in cooperative advertising programs with businesses located in the district;

(11) Improve street lighting, parks, streets, drainage, utilities, swales, and open areas, and provide safe access to mass transportation facilities in the district;

(12) Undertake innovative approaches to securing neighborhoods from crime, such as crime prevention through community policing innovations, environmental design, environmental security, and defensible space;

(13) Privatize, close, vacate, plan, or replan streets, roads, sidewalks, and alleys, subject to the concurrence of the local governing body and, if required, the state Department of Transportation;

(14) Prepare, adopt, implement, and modify a safe neighborhood improvement plan for the district;

(15) Identify areas with blighted influences, including, but not limited to, areas where unlawful urban dumping or graffiti are prevalent, and develop programs for eradication thereof.

(16) (a) Subject to referendum approval, make and collect special assessments pursuant to ss. 197.3632 and 197.3635 to pay for improvements to the district and for reasonable expenses of operating the district, including the payment of expenses included in the district's budget, subject to an affirmative vote by a majority of the registered voters residing in the district. Such assessments shall not exceed \$ 500 for each individual parcel of land per year. Notwithstanding the provisions of s. 101.6102, the referendum to approve the special assessment shall be by mail ballot.

* * *

(17) Exercise all lawful powers incidental to the effective and expedient exercise of the foregoing powers.

Special Neighborhood Improvement District

Section 163.511, Florida Statutes, authorizes the county to create a special neighborhood improvement district (NID) by adoption of an ordinance that is subject to referendum approval of residents in the NID by mail ballot.⁷ The NID would be governed by a three member appointed board of residents in the NID. The directors are appointed by the county. The NID is authorized to employ a manager, staff, and legal representation.

⁷ The NID exists for 10 years and would need to be reauthorized by another referendum at the end of the 10 years. If the NID ceases to exist, all property becomes the property of the county or a city if the area is incorporated.

A special NID can receive planning grants from the state (up to \$50,000 with match), levy an ad valorem millage of up to 2 mills annually⁸, and levy special assessments of up to \$500 per year per tax parcel with referendum approval in accordance with section 163.514(16), Florida Statutes.

The powers of a special NID include the following, as outlined in Section 163.514, Florida Statutes:

(1) Enter into contracts and agreements and sue and be sued as a body corporate;

(2) Have and use a corporate seal;

(3) Acquire, own, convey, or otherwise dispose of, lease as lessor or lessee, construct, maintain, improve, enlarge, raze, relocate, operate, and manage property and facilities of whatever type to which it holds title and grant and acquire licenses, easements, and options with respect thereto;

(4) Accept grants and donations of any type of property, labor, or other thing of value from any public or private source;

(5) Have exclusive control of funds legally available to it, subject to limitations imposed by law or by any agreement validly entered into by it;

(6) Cooperate and contract with other governmental agencies or other public bodies;

(7) Contract for services of planning consultants, experts on crime prevention through community policing innovations, environmental design, environmental security, or defensible space, or other experts in areas pertaining to the operations of the board of directors or the district;

(8) Contract with the county or municipal government for planning assistance, and for increased levels of law enforcement protection and security, including additional personnel;

(9) Promote and advertise the commercial advantages of the district so as to attract new businesses and encourage the expansion of existing businesses;

⁸ Because the local government NID would be a dependent district, any millage would be aggregated with the County's millage.

(10) Promote and advertise the district to the public and engage in cooperative advertising programs with businesses located in the district;

(11) Improve street lighting, parks, streets, drainage, utilities, swales, and open areas, and provide safe access to mass transportation facilities in the district;

(12) Undertake innovative approaches to securing neighborhoods from crime, such as crime prevention through community policing innovations, environmental design, environmental security, and defensible space;

(13) Privatize, close, vacate, plan, or replan streets, roads, sidewalks, and alleys, subject to the concurrence of the local governing body and, if required, the state Department of Transportation;

(14) Prepare, adopt, implement, and modify a safe neighborhood improvement plan for the district;

(15) Identify areas with blighted influences, including, but not limited to, areas where unlawful urban dumping or graffiti are prevalent, and develop programs for eradication thereof.

(16) (a) Subject to referendum approval, make and collect special assessments pursuant to ss. 197.3632 and 197.3635 to pay for improvements to the district and for reasonable expenses of operating the district, including the payment of expenses included in the district's budget, subject to an affirmative vote by a majority of the registered voters residing in the district. Such assessments shall not exceed \$ 500 for each individual parcel of land per year. Notwithstanding the provisions of s. 101.6102, the referendum to approve the special assessment shall be by mail ballot.

* * *

(17) Exercise all lawful powers incidental to the effective and expedient exercise of the foregoing powers.

Additionally, a special NID may be granted the power of eminent domain. § 163.511(1)(g), Fla. Stat.

Neighborhood Preservation and Enhancement District

Section 163.524, Florida Statutes, authorizes the county to create a Neighborhood Preservation and Enhancement District (NPED) by adoption of an

ordinance. The NPED would be governed by a five member elected board of residents in the NPED.

A NPED can receive planning grants from the state and levy special assessments of up to \$500 per year per tax parcel with referendum approval in accordance with section 163.514(16), Florida Statutes.

The powers of a NPED include the following, as outlined in Section 163.514, Florida Statutes:

(1) Enter into contracts and agreements and sue and be sued as a body corporate;

(2) Have and use a corporate seal;

(3) Acquire, own, convey, or otherwise dispose of, lease as lessor or lessee, construct, maintain, improve, enlarge, raze, relocate, operate, and manage property and facilities of whatever type to which it holds title and grant and acquire licenses, easements, and options with respect thereto;

(4) Accept grants and donations of any type of property, labor, or other thing of value from any public or private source;

(5) Have exclusive control of funds legally available to it, subject to limitations imposed by law or by any agreement validly entered into by it;

(6) Cooperate and contract with other governmental agencies or other public bodies;

(7) Contract for services of planning consultants, experts on crime prevention through community policing innovations, environmental design, environmental security, or defensible space, or other experts in areas pertaining to the operations of the board of directors or the district;

(8) Contract with the county or municipal government for planning assistance, and for increased levels of law enforcement protection and security, including additional personnel;

(9) Promote and advertise the commercial advantages of the district so as to attract new businesses and encourage the expansion of existing businesses;

(10) Promote and advertise the district to the public and engage in cooperative advertising programs with businesses located in the district;

(11) Improve street lighting, parks, streets, drainage, utilities, swales, and open areas, and provide safe access to mass transportation facilities in the district;

(12) Undertake innovative approaches to securing neighborhoods from crime, such as crime prevention through community policing innovations, environmental design, environmental security, and defensible space;

(13) Privatize, close, vacate, plan, or replan streets, roads, sidewalks, and alleys, subject to the concurrence of the local governing body and, if required, the state Department of Transportation;

(14) Prepare, adopt, implement, and modify a safe neighborhood improvement plan for the district;

(15) Identify areas with blighted influences, including, but not limited to, areas where unlawful urban dumping or graffiti are prevalent, and develop programs for eradication thereof.

(16) (a) Subject to referendum approval, make and collect special assessments pursuant to ss. 197.3632 and 197.3635 to pay for improvements to the district and for reasonable expenses of operating the district, including the payment of expenses included in the district's budget, subject to an affirmative vote by a majority of the registered voters residing in the district. Such assessments shall not exceed \$ 500 for each individual parcel of land per year. Notwithstanding the provisions of s. 101.6102, the referendum to approve the special assessment shall be by mail ballot.

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(17) Exercise all lawful powers incidental to the effective and expedient exercise of the foregoing powers.

Recreation District

Chapter 418, Florida Statutes, authorizes the county to create a recreation district by ordinance that is subject to referendum approval by a vote of electors in accordance with Section 165.041, Florida Statutes. A recreation district is a corporate entity that can sue and be sued and contract. The powers of a recreation district are focused on acquiring, purchasing, constructing, improving, and equipping recreational facilities of all types. A recreation district may levy ad valorem millage that has been

approved by referendum to pledge for repayment of capital debt and impose fees for the use of its recreational facilities.