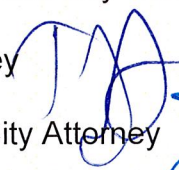





Memorandum No. 24-074

City Attorney's Office

To: Honorable Mayor, Vice Mayor, and City Commissioners

Thru: Thomas J. Ansbro, City Attorney 

From: D'Wayne M. Spence, Deputy City Attorney 

Date: August 13, 2024

Re: Fire Rescue and Emergency Medical Services ("EMS") Special Districts

In response to a communication from the Fire Rescue Advisory Committee, the City Commission requested that staff present options to the Mayor and City Commission regarding the implementation of a Fire Rescue and Emergency Medical Services ("EMS") taxing district as a potential funding source for EMS and fire rescue service in the City.

The term "taxing district" is used in this context to reference special districts established for the purpose of providing fire protection and firefighting services, rescue services, emergency medical services or any combination of the listed services. A "special district" is a unit of local government created for a special purpose for a limited geographic boundary and by general law, special act, local ordinance, or by rule of the Governor and Cabinet. There are 66 Special Districts in the State of Florida established for the purpose of providing fire protection and firefighting services, rescue services, emergency medical services or any combination of the listed services. A list is provided as Exhibit A. These districts are permitted to fund these services through ad valorem taxes, non-ad valorem assessment, user fees, grants, and donations.

Existing special districts for the provision of EMS, fire rescue services, or both have been created by one of five methods, however, there are currently only two methods available for the establishment of a special district for fire rescue and EMS service, the creation of a dependent special district or an Independent Fire Control District pursuant to Chapter 191, Florida Statutes. See Exhibit B for a table providing a comparison of these types of special districts. The following excerpt from the "Florida Special District Handbook" published by the Florida Commerce Division of Community Development, Bureau of Community Planning and Growth, Special District Accountability Program explains the general difference between a dependent district and an independent district.

The following is an excerpt from Florida Commerce, *Florida Special District Handbook* (Oct. 2022, Revised July 2024), Pages 17-18.

"The Status of Special Districts: "Dependent" and "Independent"

Special districts are classified as either "dependent" or "independent".

Dependent Special District

A dependent special district meets at least one of the following criteria:

- The special district's governing body membership is identical to a single county or a single municipality's governing body membership. Although the membership is identical, the governing bodies are separate governing bodies.*
- All members of the special district's governing body are appointed by the governing body of a single county or a single municipality.*
- During their unexpired terms, the special district's governing body members are subject to removal at will by the governing body of a single county or a single municipality.*
- The special district has a budget that requires approval through an affirmative vote by the governing body of a single county or a single municipality.*
- The special district has a budget that can be vetoed by the governing body of a single county or a single municipality.*

Independent Special District

An independent special district does not meet any of the dependent district criteria. A special district that includes more than one county is independent unless it lies wholly within the boundaries of a single municipality.

The Significance of the "Dependent" and "Independent" Status

- Generally, counties and municipalities are authorized to create only dependent special districts. A few exceptions exist, such as community development districts established under Chapter 190, Florida Statutes, that are smaller than 2,500 acres. For more information see Chapter 3 of the handbook "Creating and Amending Special Districts".*

- *Certain dependent special districts may have their financial reports and audits included with those of their local governing authority, as opposed to paying for a separate stand-alone financial audit. This can be a cost-savings for dependent special districts. Independent special districts must report separately from municipalities and counties.*
- *A special district's classification may affect local millage caps. If a dependent special district has the authority to levy ad valorem taxes, its ad valorem millage must be added to the millage of the county or municipality that created it. The combined total of their millage rates must not exceed the millage cap set for the county or municipality.*

An example of a dependent special district within the jurisdiction of the City of Fort Lauderdale is the Lauderdale Isles Water Management District and examples of independent special districts in the City are the Downtown Development Authority of the City of Fort Lauderdale and the Fort Lauderdale Housing Authority.

In terms of funding, special districts adopt their own budgets annually by resolution. The budget is to include total amounts available from taxation and other sources and must equal the total of appropriations for expenditures and reserves. The budget is adopted in a public hearing process like that of the City. The tax levies and budget of a dependent special district must be either contained within the general budget of the City or adopted concurrently with the City's budget and adopted at the City's budget hearing. The City may review the budget or tax levy of any special district located solely within its boundaries.

For a more comprehensive explanation of a special district, the "Florida Special District Handbook" published by the Florida Commerce Division of Community Development, Bureau of Community Planning and Growth, Special District Accountability Program is an excellent resource. It can be found on the Florida Commerce website at the following link:

<https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online>.

EXHIBIT A

Name	Local Governing Authority	Independent or Dependent	Statutory Authority	Creation Method	Revenue Source
Almarante Fire District	Okaloosa County	Independent	Section 633.15, Florida Statutes	County Ordinances 88-50, 91-11, 93-43, and 97-34	Assessments
Alva Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-455 and 2017-210, Laws of Florida	Ad Valorem
Argyle Fire District	Walton County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2006-354, Laws of Florida	Assessments
Avalon Beach / Mulat Fire Protection District	Santa Rosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2005-347, Laws of Florida	Ad Valorem
Baker Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-434, Laws of Florida	Assessments
Bayshore Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2003-367, Laws of Florida	Ad Valorem

Blackman Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2007-289, Laws of Florida	Non-Ad Valorem and Fees
Boca Grande Fire Control District	Charlotte County and Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2004-471, Laws of Florida	Ad Valorem
Bonita Springs Fire Control and Rescue District	Lee County and City of Bonita Springs	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 98-464, Laws of Florida	Ad Valorem
Captiva Island Fire Control District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-421, Laws of Florida	Ad Valorem
Cedar Hammock Fire Control District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-391, 2005-297, 2007-283, 2015-197, and 2022-242 Laws of Florida	Ad Valorem and Non-Ad Valorem
Citrus County Fire Protection Taxing District	Citrus County	Dependent	Chapter 189.02, Florida Statutes	County Ordinances 74-02, 97-C, 79-Q, and 81-U	Ad Valorem

Destin Fire Control District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-417 Laws of Florida	Ad Valorem
Dorcas Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2005-331 Laws of Florida	Assessments
Duette Fire and Rescue District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2006-352 Laws of Florida	Ad Valorem and Non-Ad Valorem
East Lake Tarpon Special Fire Control District	Pinellas County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-477 and 2003-336 Laws of Florida	Ad Valorem
East Manatee Fire Rescue District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-404, 2005-296 and 2021-257 Laws of Florida	Ad Valorem and Non-Ad Valorem
East Niceville Fire District	Okaloosa County	Independent	Section 633.15, Florida Statutes	County Ordinance 78-11	Ad Valorem

Englewood Area Fire Control District	Sarasota County and Charlotte County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2001-338 Laws of Florida	Assessments
Estero Fire Rescue District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-437 Laws of Florida	Ad Valorem
Florosa Fire Control District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 99-479 Laws of Florida	Ad Valorem
Fort Myers Beach Fire Control District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-422 Laws of Florida	Ad Valorem and Fees
Fort Myers Shores Fire Protection and Rescue District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-456 Laws of Florida	Ad Valorem
Greater Naples Fire Rescue District	Collier County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2014-240, 2015-188, 2015-189, 2016-261, and 2016-262 Laws of Florida	Ad Valorem

Holley-Navarre Fire Protection District	Santa Rosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 80-603 Laws of Florida	Assessments
Holt Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2007-284 Laws of Florida	Assessments and grants
Howard Creek Fire Control District	Gulf County	Dependent	Section 633.15, Florida Statutes	County Ordinance 78-11	Ad Valorem
Immokalee Fire Control District	Collier County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-393 and 2001-330 Laws of Florida	Ad Valorem and grants
Indian River County Emergency Services District	Indian River County	Dependent	Section 125.01(5)(a), Florida Statutes	County Ordinance 90-25	Ad Valorem
Iona-McGregor Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-384 Laws of Florida	Ad Valorem
Key Largo Fire Rescue and Emergency Medical	Monroe County	Independent	Section 189.031 and Chapter 191, Florida Statutes	Special Act, Chapter 2005-329 Laws of Florida	Ad Valorem

Services District					
Lealman Special Fire Control District	Pinellas County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-426, 2002-352, 2012-251, and 2014-245 Laws of Florida	Ad Valorem
Lee County Trauma Services District	Lee County	Independent	Section 189.031, Florida Statutes	Special Act, Chapter 2003-357, and 2017-21 Laws of Florida	Fees
Lehigh Acres Fire Control and Rescue District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-406, and 2017-21 Laws of Florida	Assessments
Liberty Fire District	Walton County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2003-384 Laws of Florida	Non-Ad Valorem
Matlacha / Pine Island Fire Control District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-396 Laws of Florida	Ad Valorem
Miami-Dade Fire and Rescue	Miami-Dade County	Dependent	Section 189.02, Florida Statutes	County Ordinances 80-86 and 96-28	Ad Valorem

Service District					
Midway Fire District	Santa Rosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2003-364 Laws of Florida	Ad Valorem
Navarre Beach Fire Rescue District	Santa Rosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2022-235 Laws of Florida	Non-Ad Valorem
North Bay Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 98-470 Laws of Florida	Ad Valorem
North Collier Fire Control and Rescue District	Collier County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2015-191 Laws of Florida	Ad Valorem
North Fort Myers Fire Control and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-385 Laws of Florida	Ad Valorem
North Okaloosa County Fire District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2001-333 and 2001-345 Laws of Florida	Non-Ad Valorem

North Port Fire Rescue District	City of North Port	Dependent	Section 189.02, Florida Statutes	City Ordinance 05-07	Fees, Grants, Non-Ad Valorem, and Sales Surtax
North River Fire District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2007-280 Laws of Florida	Assessments
Ocean City - Wright Fire Control District	Okaloosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 99-478 (and 2001-315 Laws of Florida)	Ad Valorem
Okaloosa Island Fire Control District	Okaloosa County	Independent	Section 633.15, Florida Statutes	County Ordinances 77-4, 77-8, 79-18, and 83-29	Ad Valorem
Overstreet Fire Control District	Gulf County	Dependent	Section 633.15, Florida Statutes	County Ordinance 96-12 and Chapter 92-129, Laws of Florida	Ad Valorem
Pace Fire Rescue District	Santa Rosa County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2017-221 Laws of Florida	Ad Valorem, Fees, and Non-Ad Valorem
Palm Harbor Special Fire Control and Rescue District	Pinellas County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-386 Laws of Florida	Ad Valorem

Parrish Fire District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2004-400 Laws of Florida	Non-Ad Valorem
Pinellas County Emergency Medical Services Authority	Pinellas County	Dependent	Section 189.02, Florida Statutes	Special Act, Chapter 80-585, 89-424 and 94-416 Laws of Florida	Ad Valorem
Pinellas Suncoast Fire and Rescue District	Pinellas County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-436 Laws of Florida	Ad Valorem and Assessments
Pompano Beach Emergency Medical Services District	City of Pompano Beach	Dependent	Section 189.02, Florida Statutes	City Ordinance 75-18	Ad Valorem
San Carlos Park Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-397 Laws of Florida	Ad Valorem
Sanibel Fire and Rescue District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-398 Laws of Florida	Ad Valorem
South Trail Fire Protection	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter	Ad Valorem, Agreement, and Fees

and Rescue Service District				2000-484 and 2003-312 Laws of Florida	
South Walton Fire District	Walton County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-491 and 2007-316 Laws of Florida	Ad Valorem
Southern Manatee Fire and Rescue District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-402 and 2004-399 Laws of Florida	Ad Valorem, Assessments, Donations, and Fees
St. Joseph Fire Control District	Gulf County	Dependent	Section 633.15, Florida Statutes	County Ordinance 96-12 and Chapter 92-129, Laws of Florida	Ad Valorem
St. Lucie County Fire District	St. Lucie County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2004-407 and 2016-250 Laws of Florida	Ad Valorem
The Villages Public Safety Department Dependent District	Sumter County	Dependent	Section 189.02, Florida Statutes	County Ordinance 2023-18	Ad Valorem

Tice Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-438 Laws of Florida	Ad Valorem
Tupelo Fire Control District	Gulf County	Dependent	Section 633.15, Florida Statutes	County Ordinance 96-12 and Chapter 92-129, Laws of Florida	Ad Valorem
Upper Captiva Fire Protection and Rescue Service District	Lee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2004-470 Laws of Florida	Ad Valorem and Assessments
Volusia County Unified Fire District	Volusia County	Dependent	Section 189.02, Florida Statutes	County Ordinance 99-24	Ad Valorem
West Manatee Fire and Rescue District	Manatee County	Independent	Chapter 191, Florida Statutes	Special Act, Chapter 2000-401, 2001-334, 2007-282, and 2016-255 Laws of Florida	Assessments

EXHIBIT B

	Dependent Special District (Chapter 189.02, Florida Statutes)	Independent Special Fire Control District (Chapter 191, Florida Statutes)
Prerequisites to establishment	Ordinance must include the following: (a) The purpose, powers, functions, and duties of the district. (b) The geographic boundary limitations of the district. (c) The authority of the district. (d) An explanation of why the district is the best alternative. (e) The membership, organization, compensation, and administrative duties of the governing body. (f) The applicable financial disclosure, noticing, and reporting requirements. (g) The methods for financing the district. (h) A declaration that the creation of the district is consistent with the approved local government comprehensive plans.	Statement including the following: 1. The purpose of the proposed district; 2. The authority of the proposed district; 3. An explanation of why the district is the best alternative; and 4. A resolution or official statement of the governing body or an appropriate administrator of the local jurisdiction within which the proposed district is located stating that the creation of the proposed district is consistent with the approved local government plans of the local governing body and that the local government has no objection to the creation of the proposed district.
How established	Ordinance of a county or municipal governing body having jurisdiction over the area affected or by special act of the Legislature with consent of the local government upon which the special district will be dependent	New districts may be created only by the Legislature under s. 189.031. The process requires a resolution or official statement of the governing body or an appropriate administrator of the local jurisdiction within which the proposed district is located stating that the creation of the proposed district is consistent with the approved local government plans of the local governing body and that the local government has no objection to the creation of the proposed district.
Governing Board	As determined by ordinance. Can be the City Commission, appointed or elected governing body members.	5 elected board members
Funding	As determined by ordinance.	<ul style="list-style-type: none"> Ad Valorem taxes not to exceed 3.75 mills with a higher amount subject to approval by referendum. Non-valorem assessment maximum rate to be set by the special act establishing the district. Additional restrictions on raising the rate. If collected for EMS the district may not collect ad valorem. May charge user charges per a schedule of charges for services specified in the statute. Impact fee may be charge to new construction for cost of new facilities and equipment. Funds must be kept separate.
Dissolution	A county or municipality may dissolve by ordinance a dependent special district created by that county or municipality.	<ul style="list-style-type: none"> The special district's governing body, by a majority vote plus one, may voluntarily elect to dissolve the special district and request legislative dissolution, unless otherwise provided by general law. Inactive independent special district may be dissolved by special act of the legislature.