

ORDINANCE # 89-40

AN ORDINANCE RELATING TO HILLSBOROUGH COUNTY; CREATING A DEPENDENT SPECIAL DISTRICT FOR THE PURPOSE OF CONTINUED DEVELOPMENT, ADMINISTRATION, AND MAINTENANCE OF PROPERTIES FOR THE UNINCORPORATED AREA KNOWN AS TARAWOOD SUBDIVISION, AS SET FORTH ACCORDING TO THE PUBLIC RECORDS OF HILLSBOROUGH COUNTY; PROVIDING FOR THE ADMINISTRATION OF THE AFFAIRS OF SAID DISTRICT BY A BOARD OF SEVEN TRUSTEES; DEFINING THE POWERS AND DUTIES OF THE BOARD; PROVIDING FOR THE QUALIFICATION OF ELECTORS IN THE DISTRICT AND THE MANNER OF CONDUCTING THE FIRST ELECTION OF THE BOARD OF TRUSTEES AND FOR ANNUAL ELECTION OF TRUSTEES THEREAFTER; PROVIDING FOR REMOVAL OF TRUSTEES AND APPOINTMENT TO FILL VACANCIES; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A SPECIAL DISTRICT TAX; PROVIDING FOR THE DEPOSIT AND DISBURSEMENT OF FUNDS OF THE DISTRICT; ESTABLISHING A FISCAL YEAR AND PROVIDING FOR PUBLICATION OF ANNUAL FINANCIAL STATEMENTS; RELIEVING INDIVIDUAL TRUSTEES FROM PERSONAL LIABILITY FOR OBLIGATIONS OF THE DISTRICT; PROVIDING A PROCEDURE FOR THE ABOLITION OF THE DISTRICT; DEFINING TERMS; PROVIDING A PUBLIC HEARING; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE:

WHEREAS, the Board of County Commissioners of Hillsborough County finds that the creation of a dependent special district for the unincorporated area of Hillsborough County to be known as Tarawood Special Dependent Tax District, for the purpose of continued improvement, administration and maintenance of properties, is the best alternative available for the delivery of such services; and

WHEREAS, the Board of County Commissioners of Hillsborough County desires to apportion the cost of such services equitably among benefited property owners; and

WHEREAS, the Board of County Commissioners of Hillsborough County has the power, pursuant to Chapter 165, Florida Statutes, to create a dependent special district by ordinance; and

WHEREAS, the Board of County Commissioners of Hillsborough County, finds that the creation of a dependent special district for the unincorporated area of Hillsborough County to be known as Tarawood Special Dependent Tax District, promotes the public health, safety, and welfare.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, ON THIS 30TH DAY OF NOVEMBER, 1989, AS FOLLOWS:

SECTION 1. There is hereby created a Special Dependent District consisting of all property located within the following described lands:

SEE EXHIBIT "A" ATTACHED HERETO

which District shall be designated as the Tarawood Special Dependent Tax District, hereinafter referred to as the "District."

SECTION 2. The Tarawood Special Dependent Tax District shall be dependent on the county for purposes of establishing its budget,

but is otherwise amenable to separate special district government.

SECTION 3. The business and affairs of the district shall be conducted and administered by a board of seven trustees, hereinafter referred to as the "trustees," who shall be elected for 2-year terms of office. However, seven persons who are qualified electors residing in the district shall be appointed by the Hillsborough County Board of County Commissioners to serve as initial trustees of the district from the effective date of this Ordinance until the election and taking of office of their successors as hereinafter provided. Four of such appointed trustees shall serve until the first regular election and three of such persons shall serve until the second regular election. After each annual election of trustees, the trustees shall organize by electing from their members a president, a vice-president, a recording secretary, a corresponding secretary, and a treasurer. At the same time they shall establish and publish in a newspaper of general circulation, a regular monthly meeting date, time, and place which shall be adhered to. Five trustees shall constitute a quorum, and a majority of that quorum shall be required for the passage of any resolution coming under consideration by the board of trustees. The trustees shall not be entitled to compensation for their services, but shall be entitled to be reimbursed from funds of the district for any authorized disbursements they may properly incur on behalf of the district. The president, the vice-president, and the treasurer shall be the only trustees authorized to execute checks and documents on behalf of the district. Such trustees authorized to sign checks of the district or otherwise designated to handle its funds shall, before they enter upon such duties, execute to the governor of the state for the benefit of the district, a good and sufficient bond approved by Board of County Commissioners of Hillsborough County in the sum of \$5,000 with a qualified corporate surety conditioned to faithfully perform the duties of such trustees and to account for all funds which may come into their hands as such trustees. All premiums for such surety on all bonds shall be paid from funds of the district.

SECTION 4. Elections shall be held annually at a designated polling place for the district. The election in even-numbered years will be held in conjunction with the first primary election as designated in Section 100.061, Florida Statutes. The election in odd-numbered years will be held on the first Tuesday after the sixth day of September, or at the discretion of the board, may be held in conjunction with any other election held that month. At each election, either three or four trustees, as the case may be, shall be elected for a term of 2 years. The candidates receiving the highest number of votes cast shall be declared elected to fill the number of vacancies to be filled on the board and shall receive a certificate of election from the Supervisor of Elections. Each trustee shall serve until his successor is duly elected and qualified. Elections shall be held between the hours of 7 a.m. and 7 p.m. and shall be conducted and supervised by the Supervisor of Elections of Hillsborough County. All matters relating to the calling, conduct, and regulation of elections not provided for in this ordinance shall be governed by the state election code. Elected trustees shall take office on October 1 following election. All qualified electors residing within the district shall be eligible to vote prior to the closing of the registration books for such election. All election ballots shall be prepared by the Supervisor of Elections. The Supervisor of Elections shall canvass the returns of the election and shall announce the results upon completion of the count. If two persons receive an equal and highest number of votes for the last position to be filled, such persons shall draw lots to determine who shall be elected to the office. The necessary and proper costs of holding, conducting, and regulating such elections and referendums, including compensation for inspectors, clerks, and other employees required therefor shall be fixed by the Supervisor of Elections with the approval of the board of trustees and shall be paid by the district.

SECTION 5. Persons desiring to have their names placed on the ballot for election as trustees of the district shall be qualified electors residing within the district who shall present a written petition to the Supervisor of Elections in even-numbered years during the time period specified by Section 99.061(2), Florida Statutes, and in odd-numbered years at any time after noon of the 50th day prior to the election, but not later than noon of the 46th day prior to the election. Such petition shall be signed by not less than 15 qualified electors within the district. Candidates who collect or expend campaign contributions shall conduct their campaigns in accordance with the provisions of Chapter 106, Florida Statutes. At the time of qualifying, candidates who submit a written statement to the Supervisor of Elections stating that they do not anticipate collecting or expending campaign contributions other than expenditures for verification of signatures on petitions are exempt from the provisions of Chapter 106, Florida Statutes, requiring establishment of a bank account, appointment of a campaign treasurer, and the filing of period reports as required by Section 106.07 (8), Florida Statutes. Written notice of the election setting forth the names of the candidates for trustees shall be given by the district, addressed to each resident within the district, not less than 15 days before the date of each election, and shall also be published by the district one time at least 10 days prior to such election in a newspaper of general circulation published in the county. The ballot shall be substantially in the following form:

Board of Trustees of Tarawood Special Dependent Tax District
(stating their names and residence addresses).

SECTION 6. Trustees shall hold office for a term of 2 years and may succeed themselves. All vacancies occurring in the board of trustees from any cause shall be filled for the unexpired term from among the qualified electors of the district by vote of the remaining trustees. Vacancies which occur due to lack of candidates qualifying for election shall be filled by appointment of the Board of County Commissioners of Hillsborough County as provided for initial trustees in Section 3 herein. Such appointees shall only serve until the next election for Board of Trustees of the district. Any trustee failing to discharge the duties of his position may be removed for cause by the board of trustees, after due notice and an opportunity to be heard, upon charges of malfeasance or misfeasance. Any trustee missing three consecutive meetings may be considered for removal by the board.

SECTION 7. The board of trustees shall have the right, power and authority to levy a special assessment known as a "special district tax" against all residential parcels of property situated within the district for the purpose of providing funds for the operation of the district. The board of trustees shall, on or before August 1 of each year, by resolution, fix the amount of the assessment for the next ensuing year and shall direct the Property Appraiser of Hillsborough County to assess and the Tax Collector of Hillsborough County to collect such tax as is assessed upon each improved residential parcel of property within the district. The tax assessed shall not exceed \$75.00 per annum per residential parcel except upon approval by referendum of qualified voters of the district. The county Property Appraiser shall include on the Hillsborough County tax roll the special assessment for special district benefits thus made by the board of trustees of the district, and the same shall be collected in the manner and form as provided for collection of county taxes. The Property Appraiser and Tax Collector shall receive commissions as provided by general law for performing duties required of them by this ordinance. The Tax Collector shall deposit the funds into a depository designated by the board of trustees in accordance with Section 10 for the account of the district. For the purpose of determining property subject to the district tax, a "residential parcel" shall be construed to mean a lot or lots platted within the district. The district tax shall not be an ad valorem tax, but rather shall be a unit special assessment assessed equally against all improved residential parcels.

SECTION 8. The district may acquire and hold property, lease property as lessor or lessee, sue and be sued, enter into contracts, and perform other functions necessary or desirable to the carrying out of the provisions and intent of this ordinance. No debt shall be created without the approval of the board of trustees.

SECTION 9. The district tax shall be a lien upon each improved residential parcel of land so assessed until paid, and shall be considered a part of the Hillsborough County tax, subject to the same penalties, charges, fees, and remedies for enforcement and collection as provided by the laws of the state for the collection of such taxes.

SECTION 10. The proceeds of the tax and the funds of the district shall be deposited in the name of the district in a bank or savings and loan association or building and loan association authorized to receive deposits of county funds, which depository shall be designated by resolution of the board of trustees. The depository shall treat the funds in accordance with the legal requirements imposed upon such depositories with respect to public funds. No funds of the district shall be disbursed except by check or draft signed by two of the three authorized trustees.

SECTION 11. (1) The fiscal year of the district shall commence October 1. The trustees shall, on or before November 20 of each year, prepare an annual financial statement of revenue and expenditures during the prior fiscal year. Such financial statement shall be audited. On or before July 1 of each year, the trustees shall prepare and adopt an itemized budget showing the amount of money necessary for the operation of the district for the next fiscal year, and the district tax to be for the next ensuing year. Prior to the adoption of the budget the trustees shall hold a public hearing at which time property owners within the district may appear and be heard. Notice of the time and place of the public hearing shall be published once in a newspaper of general circulation within Hillsborough County at least 21 days prior to the public hearing.

(2) The trustees of the district shall submit its proposed budget each year to the Board of County Commissioners of Hillsborough County for approval. The Board of County Commissioners of Hillsborough County may increase or decrease the budget on a line by line basis or in total. The taxes set by the trustees of the district shall not be set at a rate in excess of that required by the budget of the district as approved by the Board of County Commissioners of Hillsborough County.

SECTION 12. The "property" of the district shall consist of all property hereinafter deeded to or purchased by or leased as lessor or lessee by the board of trustees, improvements now or hereafter made or erected, which the board of trustees, in their discretion, determine to be necessary or convenient for the purpose of the district; in addition thereto, the trustees may in their discretion assume the cost of installing and maintaining other facilities and lighting within the district and may acquire and dispose of any other facilities for the general purpose of the district.

SECTION 13. Persons entitled to use the facilities and property of the district shall be limited to residential property owners within the district, their family members and guests and such other persons and groups as the trustees may authorize from time to time upon such terms and conditions as determined by the board.

SECTION 14. The trustees shall supervise all real and personal property owned or leased as lessor or lessee by the district, and shall have the following powers in addition to those already herein enumerated:

(1) To negotiate purchases and to purchase and lease as lessor or lessee real and personal property on behalf of the district and to pay for such purchases with cash or revenue certificates;

(2) To determine and fix the tax to be assessed annually within the district.

(3) To enter into contracts on behalf of the district;

(4) To incur obligations on behalf of the district, including the power to issue notes and other evidence of indebtedness of the district for the purpose of obtaining funds for the operation of the district; provided, however, that the aggregate amount of all obligations of the district payable in any fiscal year shall not exceed the aggregate amount of all revenues received by the district from all sources during such fiscal year; notes or other certificates of indebtedness issued by the district may be secured by the pledge of tax revenues obtained by the district as well as by mortgage of property owned by the district, subject to referendum approval where required by the constitution;

(5) To pledge to the punctual payment of revenue certificates issued pursuant to this ordinance, and interest thereon, an amount of the revenue sufficient to pay said revenue certificates and the interest thereon as it shall become due;

(6) To buy, sell, rent, or lease, as lessor or lessee, real and personal property in the name of the district; to deliver purchase money notes; to receive gifts of personal property;

(7) To promulgate reasonable rules and regulations governing the use of the facilities of the district;

(8) To expend funds to maintain property not owned by the district; and

(9) To employ and pay necessary costs associated with security officers.

SECTION 15. The construction, acquisition, or improvement of personal property of the district, or the refunding of obligations issued for such purposes, is authorized under this ordinance.

SECTION 16. A record shall be kept of all meetings of the board of trustees and in such meetings a concurrence of a majority of the trustees shall be necessary to any affirmative action taken by the board. The board may adopt such rules and regulations, not inconsistent with this ordinance, as it may deem necessary or convenient in and about the transaction of its business and in carrying out the provisions of this ordinance.

SECTION 17. For the general purposes of this ordinance, each parcel of improved residential property in the district is hereby declared to be uniformly and generally benefited by the provisions hereof.

SECTION 18. The district hereby created may be abolished by a majority vote of the qualified electors in the district at an election called for by a petition signed by 25 percent of the registered voters in the district or by the board of trustees for such purpose, which election shall be held and notice thereof given under the same requirements as are set forth hereunder for the election of trustees. The district shall not be abolished while it has outstanding indebtedness without first providing that such abolishment will not impair the obligation of the district to the holders of such outstanding indebtedness. Such election for abolishment cannot be held more often than once in a 12-month period.

SECTION 19. Trustees not guilty of malfeasance in office shall be relieved of any personal liability for any acts done by them

while holding office in [redacted] district. Any trustee who is [redacted] a party to any action, suit, or proceeding solely by reason of his holding office in the district shall be indemnified by the district against a judgment and reasonable expenses, including attorney's fees incurred by him in defending such suit, action, or proceeding, except with respect to matters wherein it is adjudged in such proceeding that the trustee is liable for negligence or misconduct in the performance of his duties.

SECTION 20. The word "district" means the special district hereby organized; the word "board," "trustees," and board of trustees," means the board of trustees of and for the special district hereby created.

SECTION 21. If any section, subsection, sentence, clause, provision, or part of this Ordinance shall be held invalid for any reason, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 22. This Ordinance shall become effective upon receipt of official acknowledgment of filing with the Secretary of State.

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

I, RICHARD AKE, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance adopted by the Board at its meeting of November 30, 1989, as the same appears of record in Minute Book 162, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 4th day of December, 1989.

RICHARD AKE, CLERK

BY: Edna G. Fitzpatrick
Deputy Clerk

APPROVED BY COUNTY ATTORNEY

[Signature]

Approved as to Form and Legal Sufficiency

Final

ORDINANCE # 98-20

AN ORDINANCE RELATING TO THE TARAWOOD SPECIAL DEPENDENT TAX DISTRICT, AMENDING HILLSBOROUGH COUNTY ORDINANCE 89-40; PROVIDING FOR THE ADMINISTRATION OF THE AFFAIRS OF SAID DISTRICT BY A BOARD OF TRUSTEES; PROVIDING FOR ELECTION PROCEDURES FOR THE TRUSTEES; PROVIDING FOR THE LENGTH OF THE TERMS OF OFFICE OF THE TRUSTEES AND PROCEDURES FOR FILLING VACANCIES; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Hillsborough County, Florida created the Tarawood Special Dependent District and established by Ordinance the boundaries of the District; and

WHEREAS, the Board of County Commissioners desires to amend provisions relating to election procedures for the Board of Trustees and the length of the terms office.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THIS 26th DAY OF May, 1998, AS FOLLOWS:

SECTION 1. Section 3 of Hillsborough County Ordinance 89-40 is amended to read as follows:

SECTION 3. The business and affairs of the district shall be conducted and administered by a board of seven trustees, hereinafter referred to as the "trustees," who shall be elected in even numbered years for ~~2-~~ 4- terms of office. ~~However, seven persons shall be appointed~~

by the Hillsborough County Board of County Commissioners to serve as trustees of the district from the effective date of this Ordinance until the election and taking of office of their successors as hereinafter provided: Four of such appointed Trustees whose terms expire in 1998 shall serve until the first regular election. Any Trustee who was appointed after the September 1997 Special District Elections by the Board of County Commissioners to serve until the next election shall continue to serve in office until the year 2000. Trustees whose terms expire in 1999 shall continue to serve as Trustees until the elections held in the year 2000, and three of such persons shall serve until the second regular election. After each annual election of trustees, the trustees shall organize by electing from their members a president, a vice-president, a recording secretary, a corresponding secretary, and a treasurer. At the same time they shall establish and publish in a newspaper of general circulation, a regular monthly meeting date, time, and place which shall be adhered to. Five trustees shall constitute a quorum, and a majority of that quorum shall be required for the passage of any resolution coming under consideration by the board of trustees. The trustees shall not be entitled to compensation for their services, but shall be entitled to be reimbursed from funds of the district for any authorized disbursements they may properly incur on behalf of the district. The president, the vice-president, and the treasurer shall be the only trustees authorized to execute checks and documents on behalf of the district. Such trustees authorized to sign checks of the district or otherwise designated to handle its funds shall, before they enter upon such duties, execute to the governor of the state Board of County Commissioners of Hillsborough County for the benefit of the district, a good and sufficient bond approved by the Board of County Commissioners of Hillsborough County in the sum of \$5,000 with a qualified corporate surety conditioned to faithfully perform the duties of such trustees and to account for all funds which may come into their hands as such trustees. All premiums for such surety on all bonds shall be paid from funds of the district.

SECTION 2.

Section 4 of Hillsborough County Ordinance 89-40, is amended to read as

follows:

SECTION 4. Elections shall be held annually at a designated one or more polling places designated for the district by the Supervisor of Elections. The election will be held in even-numbered years will be held in conjunction with the first primary election as designated in Section 100.061, Florida Statutes or any amended or successor statute. The election in odd-numbered years will be held on the first Tuesday after the sixth day of September, or at the discretion of the board, may be held in conjunction with any other election held that month. Trustees shall run on a non-partisan basis. At each election, either three or four trustees, as the case may be, trustees shall be elected for a term of 2-4 years. The candidates receiving the highest number of votes cast shall be declared elected to fill the number of vacancies to be filled on the board and shall receive a certificate of election from the Supervisor of Elections. If two persons receive an equal and highest number of votes for the last position to be filled, such persons shall draw lots to determine who shall be elected to the office. Each trustee shall serve until his successor is duly elected and qualified. Elected trustees shall take office on October 1 following election. Elections shall be held between the hours of 7 a.m. and 7 p.m. and shall be conducted and supervised by the Supervisor of Elections of Hillsborough County. All matters relating to the calling, conduct, and regulation of elections not provided for in this ordinance shall be governed by the state election code. Elected trustees shall take office on October 1 following election. All qualified electors residing within the district shall be eligible to vote prior to the closing of the registration books for such election. All election ballots shall be prepared by the Supervisor of Elections. The Supervisor of Elections The Canvassing Board shall canvass the returns of the election and shall announce the results upon completion of the count.

If two persons receive an equal and highest number of votes for the last position to be filled, such persons shall draw lots to determine who shall be elected to the office. The necessary and proper costs of holding, conducting, and regulating such elections and referendums, including compensation for inspectors, clerks, and other employees required therefor shall be fixed by the Supervisor of Elections with the approval of the board of trustees and shall be paid by the district.

SECTION 3. Section 5 of Hillsborough County Ordinance 89-40, is amended to read as follows:

SECTION 5. Persons desiring to have their names placed on the ballot for election as trustees of the district shall be qualified electors residing within the district who shall present a written petition to the Supervisor of Elections in even-numbered years during the time period specified by Section 99.061(2), Florida Statutes, and in odd-numbered years at any time after noon of the 50th day prior to the election, but not later than noon of the 46th day prior to the election. Such petition shall be signed by not less than ~~15~~ **seven (7)** qualified electors within the district. Candidates who collect or expend campaign contributions shall conduct their campaigns in accordance with the provisions of Chapter 106, Florida Statutes. ~~At the time of qualifying, candidates who submit a written statement to the Supervisor of Elections stating that they do not anticipate collecting or expending campaign contributions other than expenditures for verification of signatures on petitions are exempt from the provisions of Chapter 106, Florida Statutes, requiring establishment of a bank account, appointment of a campaign treasurer, and the filing of period reports as required by Section 106.07(8), Florida Statutes.~~ Written notice of the election setting forth the names of the candidates for trustees shall be given by the district, addressed to each resident within the district, not less than 15 days before the date of each election, and shall also be published by the district one time at least

10 days prior to such election in a newspaper of general circulation published in the county. The ballot shall be substantially in the following form:

Board of Trustees of the Tarawood Special Dependent Tax District
(stating their names and residence addresses).

The Supervisor of Elections shall verify that each candidate is a registered voter and resident of the district.

SECTION 4. Section 6 of Hillsborough County Ordinance 89-40, is amended to read as follows:

SECTION 6. Trustees shall hold office for a term of 2-4 years and may succeed themselves. All vacancies occurring in the board of trustees from any cause shall be filled for the unexpired term from among the qualified electors of the district by vote of the remaining trustees, unless a quorum can not be obtained. In that case, the vacancy shall be filled for the unexpired term by appointment of the Board of County Commissioners of Hillsborough County. Vacancies which occur due to a lack of candidates qualifying for election shall be filled by appointment of the Board of County Commissioners of Hillsborough County as provided in Section 3 herein. Such appointees shall only serve until the next election of the Board of Trustees of the district. Any trustee failing to discharge the duties of his position may be removed for cause by the board of trustees, after due notice and an opportunity to be heard, upon charges of malfeasance or misfeasance. Any trustee missing three consecutive meetings may be considered for removal by the board.

SECTION 5. SEVERABILITY

If any section, sentence, clause, phrase or provision of this ordinance is held invalid or

unconstitutional by a court of competent jurisdiction, the remaining provisions of this ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE

The provisions of this Ordinance shall become effective upon filing with the office of the Secretary of State.

STATE OF FLORIDA)

COUNTY OF HILLSBOROUGH)

I, RICHARD AKE, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance adopted by the Board at its meeting of May 26, 1998, as the same appears of record in Minute Book 264, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 4th day of June, 1998.

RICHARD AKE, CLERK



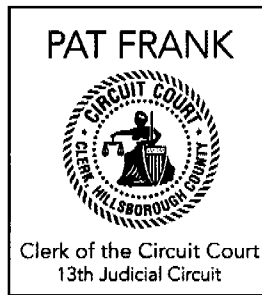
BY: 

Deputy Clerk

APPROVED BY COUNTY ATTORNEY

By: 

Approved as to form and legal sufficiency



June 2, 2009

Norma J. Wise, Director
Hillsborough County Law Library
501 E. Kennedy Boulevard Ste. 100
Tampa, Florida 33602-5027


Re: Ordinance #09-36
Amending the Tarawood Special Dependent Tax District Ordinance 89-40 as Amended by
Ordinance 98-20

Dear Ms. Wise:

Attached please find a copy of Hillsborough County Ordinance #09-36 which was adopted by the Board of County Commissioners on May 20, 2009. We are also forwarding acknowledgment received from the Secretary of State. This ordinance has an effective date of May 26, 2009.

If I can provide additional information or be of further assistance, please do not hesitate to contact me.

Sincerely,


Gail M. Letzring,
Manager, BOCC Records

md

Attachments

cc: Evelyn Jefferson, Municipal Code Corporation
Debra A. Cole, Hillsborough County Sheriff's Office
Librarian, State Attorney's Office
Paul D. Johnston, Senior Assistant County Attorney
Ajay Gajjar, Assistant Director, BOCC Finance
Linda Hoover, BOCC Finance
Mary Mahoney, Management and Budget
Efraim Castano, Tax Collector's Office
Erin Kwiecinski, Tax Collector's Office
Christopher Weiss, Property Appraiser's Office
Tracy Torres, Property Appraiser's Office
Shelia Alfonso, County Attorney's Office
Sandra Davidson, County Attorney's Office

601 East Kennedy Boulevard • P.O. Box 1110 Tampa, Florida 33601-1110 • Telephone 813.276.8100

An Affirmative Action - Equal Opportunity Employer



Agenda Item Cover Sheet

Agenda Item N^o D-3

Meeting Date May 20, 2009

- Consent Section
 Regular Section
 Public Hearing

Subject:
Amendments to 37 Special Dependent District Ordinances.

Department Name: County Attorney's Office

Contact Person: Paul D. Johnston Contact Phone: 272-5670

Sign-Off Approvals:	
	Mary Helen Farris 05/07/2009 <small>Managing County Attorney</small> <small>Date</small>
Don Odom 05/08/2009 <small>County Attorney</small> <small>Date</small>	Don Odom 05/08/2009 <small>Joint Deputation Director</small> <small>Date</small>
Eric Johnson 05/08/2009 <small>Management and Budget - Approved as to Financial Impact Accuracy</small> <small>Date</small>	Paul Johnston 05/07/2009 <small>Assistant County Attorney</small> <small>Date</small>

Staff's Recommended Board Motion:
 Conduct a public hearing to consider the attached amendments of the Hillsborough County Ordinances creating Dependent Taxing Districts *.

*See attached list of Districts and Ordinances to be considered for amendment.

The proposed amendments will not result in any significant impact to the County.

Financial Impact Statement:
 The proposed amendments will not result in any significant impact to the County.

Background:
 Per the direction of the Board of County Commissioners staff has drafted attached amendments to 37 Ordinances creating Special Dependent Taxing Districts. Each amendment deletes the positions of recording secretary and corresponding secretary, combining the positions to one secretary; deleting the requirement of BOCC approval of bonds executed by District Board Officers; providing districts under certain circumstances to forego the requirement of producing an annual audited financial statement; and providing for the advertisement of public hearing of the districts 14 days prior to the hearing.

F/Wh 4 to 0 ORD * 09-36
 Hi/Hi/N out

List Attachments:

List of Districts and Ordinances to be amended; 37 proposed amendments to the Ordinances.

ARLINGTON SPECIAL DEPENDENT ASSESSMENT DISTRICT, ORD. 91-21.
BAY CREST PARK SPECIAL DISTRICT, ORD. 85-37.
BEACON MEADOWS SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-53.
BLOOMINGDALE DEPENDENT SPECIAL TAXING DISTRICT, ORD. 85-38.
BLOOMINGDALE OAKS SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-38.
BOYETTE SPRINGS SPECIAL DEPENDENT DISTRICT, ORD. 93-27.
BRANDON GROVES NORTH SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-39.
BUCKHORN ESTATES SPECIAL DEPENDENT DISTRICT, ORD. 95-21.
BUCKHORN OAKS SPECIAL DEPENDENT DISTRICT, ORD. 97-13.
CARROLLWOOD MEADOWS SPECIAL DISTRICT, ORD. 92-35.
CARROLLWOOD NORTH SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-51.
CARROLLWOOD SOUTH SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-46.
COUNTY LAKES SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-52.
COUNTRY PLACE MAINTENANCE DISTRICT, ORD. 86-38.
COUNTRY RUN MAINTENANCE DISTRICT, ORD. 87-20.
THE COVE AT BAYPORT COLONY SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-45.
HAMMOCK WOODS SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-40.
HICKORY HILL SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-41.
HUNTER'S LAKE SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-49.
INDIAN HILLS – HICKORY RIDGE II SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-47.
LAGO VISTA MAINTENANCE DISTRICT, ORD. 86-39.
LAKE BRANT SPECIAL DEPENDENT DISTRICT, ORD. 93-28.
LAKE HEATHER SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-54.
LAKE MAGDALENE ESTATES WEST SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-42.
LOGO GATE VILLAGE SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-50.
NORTHDALÉ SPECIAL DISTRICT, ORD. 92-36.
NORTH LAKES MAINTENANCE DISTRICT, ORD. 85-39.
NORTH POINTE SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-43.
PINE HOLLOW SPECIAL DEPENDENT TAX DISTRICT, ORD. 90-39.
PINE MEADOWS SPECIAL DEPENDENT DISTRICT, ORD. 98-55.
SOUTH POINTE SPECIAL DEPENDENT TAX DISTRICT, ORD. 88-44.
SUGARWOOD GROVE SPECIAL DISTRICT, ORD. 92-37.
TARAWOOD SPECIAL DEPENDENT TAX DISTRICT, ORD. 89-40.
VALRICO MANOR SPECIAL DEPENDENT TAX DISTRICT, ORD. 87-48.
VILLAGE ESTATES WEST SPECIAL DEPENDENT TAX DISTRICT, ORD. 89-39.
WATERFORD SPECIAL DEPENDENT DISTRICT, ORD. 95-07.
WESTWOOD SPECIAL DEPENDENT ASSESSMENT DISTRICT, ORD. 91-29.
WINDEMERE SPECIAL DEPENDENT DISTRICT, ORD. 86-37.

ORDINANCE 09-36

AN ORDINANCE RELATING TO THE TARAWOOD SPECIAL DEPENDENT TAX DISTRICT, AMENDING HILLSBOROUGH COUNTY ORDINANCE 89-40, AS AMENDED BY HILLSBOROUGH COUNTY ORDINANCE 98-20; PROVIDING FOR THE DELETION OF THE POSITIONS OF RECORDING SECRETARY AND CORRESPONDING SECRETARY; PROVIDING FOR THE CREATION OF THE POSITION OF SECRETARY; PROVIDING FOR THE DELETION OF APPROVAL BY BOCC OF BONDS EXECUTED BY DISTRICT BOARD OFFICERS; PROVIDING FOR THE ABILITY OF THE DISTRICT TO FOREGO AN ANNUAL AUDITED FINANCIAL STATEMENT UNDER CERTAIN CIRCUMSTANCES; PROVIDING FOR NOTICES OF PUBLIC HEARINGS TO BE ADVERTISED 14 DAYS PRIOR TO THE HEARING; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Hillsborough County, Florida created the Tarawood Special Dependent Tax District, and established by Ordinance the boundaries of the District;

WHEREAS, the Board of County Commissioners desires to amend provisions relating to the secretarial positions of the district board;

WHEREAS, the Board of County Commissioners desires to amend provisions relating to BOCC approval of the bonds required by certain district board officers;

WHEREAS, the Board of County Commissioners desires to amend provisions relating to the requirement of the district board to submit an annual audited financial statement; and

WHEREAS, the Board of County Commissioners desires to amend provisions relating to the time period for advertising notices of public hearings.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, THIS 20th DAY OF May, 2009, AS FOLLOWS:

SECTION 1. Section 3 of the Hillsborough County Ordinance 89-40, as amended, is amended to read as follows:

SECTION 3. The business and affairs of the district shall be conducted and administered by a board of seven trustees, hereinafter referred to as the “trustees”, who shall be elected in even numbered years for 4-year terms of office. After each election of trustees, the trustees shall organize by electing from their members a president, a vice-president, a secretary, and a treasurer. At the same time they shall establish and publish in a newspaper of general circulation, a regular monthly meeting date, time, and place which shall be adhered to. Five trustees shall constitute a quorum, and a majority of that quorum shall be required for the passage of any resolution coming under consideration by the board of trustees. No meeting of the district board, nor any discussion of district business among the trustees, shall take place without a quorum present. The trustees shall not be entitled to compensation for their services, but shall be entitled to be reimbursed from the funds of the district for any authorized disbursements they may properly incur on behalf of the district. The president, vice-president, and the treasurer shall be the only trustees authorized to execute checks and documents on behalf of the district. Such trustees authorized to sign checks of the district or otherwise designated to handle its funds shall, before they enter upon such duties, execute to the Board of County Commissioners of Hillsborough County for the benefit of the district, a good and sufficient bond in the sum of \$5,000 with a qualified corporate surety conditioned to

faithfully perform the duties of such trustees and to account for all funds which may come into their hands as such trustees. All premiums for such surety on all bonds shall be paid from funds of the district.

SECTION 2. Section 11 of the Hillsborough County Ordinance 89-40, as amended, is amended to read as follows:

SECTION 11.

(1) The fiscal year of the district shall commence October 1.

(2) Financial Reporting:

(a) The Trustees shall, before November 30 of each year, prepare a financial statement for the prior fiscal year on forms and to standards prescribed by the County. The financial statement shall be submitted to the County's Clerk of the Circuit Court by November 30th.

(b) Beginning in FY 2009, if the district board determines during the process of adopting the budget for the next fiscal year that the total of current fiscal year's actual revenues (not including funds actually carried over from the previous year to the current fiscal year) is \$50,000 or more, it shall submit an audited financial statement to the Clerk of the Circuit Court on which a financial audit has been conducted as specified in subsection (d) of this section.

(c) While the County encourages the district to have its annual financial statement audited, if, during the process described in (b), the amount of current fiscal year's revenues as determined by the district board is less than \$50,000, the district board may vote to prepare an unaudited financial statement for that year on forms and to standards prescribed by the County. In order to prepare and submit an unaudited

financial statement, the district board must (1) send a letter by first class mail to each property owner in the district and to the County informing them that the district board has chosen not to have the financial statement for the current fiscal year audited; (2) the letters must be postmarked no later than September 30th. The County will provide the district with a sample standard letter which the district will use. If the district does not send the standard letter by September 30th, the district will be required to submit to the Clerk of the Circuit Court an audited financial statement by November 30th. (d) The preparation of an audited financial statement shall conform with generally accepted government auditing standards, pursuant to Chapter 10.550, *Rules of the Auditor General* and §11.45, Florida Statutes. The audit must be performed by an independent Certified Public Accountant holding an active license issued by the Florida Board of Accountancy and with current continuing education in government auditing.

(3) Budgets:

(a) On or before July 1 of each year, the district board shall prepare and adopt by resolution an itemized budget on forms and to standards prescribed by the County. The budget will show the amount of revenues, including estimated fund balance and expenditures (including transfers and reserves), necessary for the operation of the district in the next fiscal year and the non-ad valorem assessment rate to be levied on the tax roll to support that budget. Prior to the adoption of the budget, the trustees shall hold a public hearing at which time the public may appear and be heard. Beginning May, 2009, notice of the time and place of the public hearing shall be published once in a newspaper of general circulation within Hillsborough County at least 14 calendar days prior to the public hearing.

(b) Each year, the trustees of the district shall submit the budget it adopted pursuant to paragraph (a) above to the Board of County Commissioners for approval. The Board of County Commissioners may increase or decrease the budget on a line-by-line basis or in total and adjust the non-ad valorem assessment rate for that fiscal year. The taxes set by the trustees of the district shall not be set at a rate in excess of that required by the budget of the district as approved by the Board of County Commissioners of Hillsborough County.

SECTION 3. SEVERABILITY

If any section, sentence, clause, phrase, or provision of this ordinance is held invalid or unconstitutional by a court of competent jurisdiction, the remaining provisions of this ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE

The provisions of this ordinance shall become effective upon filing with the office of the Secretary of State.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I, Pat Frank, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida do hereby certify that the above and foregoing is a true and correct copy of the Ordinance adopted by the Board at its meeting of May 20, 2009, as the same appears of record in Minute Book 396, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 22nd day of May, 2009.

PAT FRANK, CLERK

BY: Marianne K. Dill
Deputy Clerk

APPROVED BY COUNTY ATTORNEY
As To Form and Legal Sufficiency

BY: [Signature]
Senior Assistant County Attorney

