

June 2, 2009

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

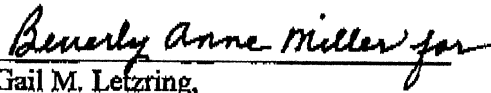
Re: Ordinance #09-39
Amending the Waterford Special Dependent District Ordinance 95-7, as Amended by
Ordinance 98-24

Dear Ms. Wise:

Attached please find a copy of Hillsborough County Ordinance #09-39 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
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Agenda Item Cover Sheet

Agenda Item No. 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:	
Don Odom <small>County Attorney</small>	Mary Helen Farris <small>Manager, County Attorney</small>
05/08/2009 <small>Date</small>	05/07/2009 <small>Date</small>
Eric Johnson	Don Odom <small>Joint Development Director</small>
05/08/2009 <small>Date</small>	05/08/2009 <small>Date</small>
	Paul Johnston <small>Assistant County Attorney</small>
	05/07/2009 <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 *.

*Sec 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
Hi/Ha/N out

ORD # 09-39

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. 85-40.
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.

Final
05/20/09
PDJ

ORDINANCE 09-39

AN ORDINANCE RELATING TO WATERFORD SPECIAL DEPENDENT DISTRICT, AMENDING HILLSBOROUGH COUNTY ORDINANCE 95-7, AS AMENDED BY HILLSBOROUGH COUNTY ORDINANCE 98-24; 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 Waterford Special Dependent 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 95-7, 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 for 4-year terms of office in even numbered years. 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 95-7, 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 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 and adjust the non-ad valorem assessment rate for that fiscal year. The assessment 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: *Michael K. Ditt*
Deputy Clerk

APPROVED BY COUNTY ATTORNEY
As To Form and Legal Sufficiency

BY: *[Signature]*
Senior Assistant County Attorney

