



Special Districts are fiscally responsible, community-focused local government entities that have a clear and specific purpose in our communities. Special districts have strong levels of accountability to protect taxpayer dollars through board members who receive minimal to no compensation for their public service. Special Districts are mission-critical entities that address specific community needs and provide and maintain infrastructure and service needs important for area residents.

Special Districts are unlike municipalities and counties in that some of them collect revenue from non-ad valorem assessments. This means that the amount of the assessment is not based on the value of the property. Assessments are paid solely by landowners benefiting from the services that the special district provides.

The assessments collected do not duplicate services provided by other municipalities or districts and revenues can only be used for purposes authorized in our legislation.

Some of the services provided may include:

- Water and Wastewater - provides water and wastewater utility services.
- Roadway Improvements - construction and maintenance of roadways and infrastructure.
- Surface Water Management – construction and maintenance of drainage facilities and infrastructure, including pump stations, canals, water bodies, swales, and storm water conveyance system. Compliance with water quality requirements mandated by various State and Federal agencies. Operating expenses include engineering, legal, and audit services, canal mowing and aquatic vegetation control, regulatory costs, materials, supplies and equipment for maintaining infrastructure.
- Environmental Services – perform mosquito and pest control service.
- Equestrian Trails - maintenance and construction of all public equestrian trails, fencing and trail heads.
- Preserve Maintenance – Responsible for overseeing and maintaining preserves and natural areas.

The number of Special Districts within a county or municipality varies greatly because the number is wholly dependent on the specific needs and demands of a given area. For example, counties in North Florida may not have the same need for water control and drainage of South Florida counties that border the Everglades. Likewise, a county on Florida's southeast coast with virtually no coastal marshes will have a different need for mosquito control services than will counties on Florida's southwest coast with its vast coastal salt marshes, where mosquitos breed.

Special Districts exist because of a specific need in a community and are focused on delivering those specific services to the community. Special Districts deliver these services more efficiently than any other form of government, local, state or federal. With no other government unit focused on the services delivered through Special Districts, taxpayers can rest assured that the potential for duplicative services is eliminated. More importantly, only residents who directly benefit from the services provided by Special Districts pay for the services or infrastructure.

With regards to oversight and accountability, Florida law treats Special Districts just like cities and counties, requiring great levels of transparency. Special Districts are governed by a myriad of laws intended to provide oversight and accountability, such as Florida's Sunshine Laws, public records laws, and standards of ethics for elected officials. The vast majority of independent Special Districts are governed by board members elected by the residents or landowners within their district. Other Special Districts have their board members appointed, while others, like some multi-county districts, have board members appointed by the elected commissioners from each county in the district so that each county gets equal input into the decisions of the district. In each of these instances, Special District board members are ultimately accountable to the electorate for their public policy decisions, either directly to the voters who elected them, through the Governor who is elected statewide, or through the elected county commissioners.

Both political parties have publicly stated in the past that the most effective government is closest to the people and serves the people the best. This is a great description of a special district, or a statement that bridges all party lines and helps so many Floridians. Special districts help Floridians when local or state governments were either unable or unwilling to provide crucial services or infrastructure to a community.