

1 Resolution of the Taxation and Budget Reform Commission  
 2 A resolution proposing the creation of Section 7 of  
 3 Article VIII of the State Constitution to restrict the  
 4 creation of new special taxing districts and to provide  
 5 for the sunset of existing districts.  
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7 Be It Resolved by the Taxation and Budget Reform Commission:  
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9 That the following creation of Section 7 of Article VIII of  
 10 the State Constitution is agreed to and shall be submitted to  
 11 the electors of this state for approval or rejection at the next  
 12 general election or at an earlier special election specifically  
 13 authorized by law for that purpose:

14 ARTICLE VIII

15 LOCAL GOVERNMENT

16 SECTION 7. SPECIAL DISTRICTS.--

17 (a) The duration of a special district created after  
 18 January 5, 2009, which is not accountable to the governing body  
 19 of a county or municipality and which has authority to levy an  
 20 ad valorem tax or assessment is limited to 11 years. Such  
 21 special districts may be reauthorized by the voters for  
 22 additional periods of 11 years or fewer as provided by law.

23 (b) This section does not apply to special districts  
 24 authorized by law to provide for the delivery of urban community  
 25 development services. Such special districts must be created  
 26 upon a petition approved through a process provided by law. In  
 27 addition to other requirements specified by law, a petition must  
 28 contain the written consent to the establishment of the district  
 29 by all landowners whose real property is to be included in the

30 district, or documentation demonstrating that the petitioner has  
 31 control of 100 percent of the real property to be included  
 32 within the district by deed, trust agreement, contract, or  
 33 option.

34  
 35 BE IT FURTHER RESOLVED that the following statement be  
 36 placed on the ballot:

37 CONSTITUTIONAL AMENDMENT

38 ARTICLE VII, SECTION 7

39 REGULATION OF SPECIAL DISTRICTS HAVING AUTHORITY TO LEVY AN  
 40 AD VALOREM TAX OR ASSESSMENT.--This amendment to the State  
 41 Constitution limits the duration of special districts created  
 42 after January 5, 2009, which are not accountable to the  
 43 governing body of a county or municipality and which have  
 44 authority to levy an ad valorem tax or assessment to 11 years.  
 45 The special districts may be reauthorized by the voters for  
 46 additional periods of 11 years or fewer as provided by law. This  
 47 amendment does not apply to community development districts.