



Community Development District Fact Sheet

- Community Development Districts (CDD's) are local units of special purpose government and are part of the definition of "local governmental entity"
- Primary laws applicable to CDD's are Chapters 189, 190, and much of 218 of the Florida Statutes
- Laws that relate to ethics, public meetings, and public records also apply to CDD's
- Section 190.007(2) of the Florida Statutes requires an annual financial audit
- The Office of the Auditor General is required to perform desk reviews on audit reports submitted by local governmental entities
- The primary entity that is responsible for overseeing a special district is the special district's own governing board
- Each governing board is responsible for ensuring that the special district complies with all applicable laws and conducts its business as authorized by its charter and adopted budget
- When special districts fail to comply with a requirement, state and local agencies – as well as citizens – can take action.
- Citizens can file ethics complaints with the Commission on Ethics
- The entity that created the special district can amend, merge, or dissolve the special district
- The governor may suspend or remove a special district governing body member under certain circumstances
- The chair of a county or municipality may convene a public hearing on any issue of non-compliance concerning any special district it created that fails to file certain financial information with the state
- A primary entity with oversight over all special districts, including CDD's, is the Special District Accountability Program (SDAP) within the Department of Economic Opportunity.

