

5. Ways in which the special district believes that it could better fulfill its purpose and related responsibilities and a description of the actions that it intends to take during the ensuing fiscal year.

6. Proposed changes to the ordinance or resolution that established the special district and justification for such changes.

7. Any other information reasonably required to provide the reviewing entity with an accurate understanding of the purpose for which the special district exists and how it is fulfilling its responsibilities to accomplish that purpose.

8. Any reasons for the district's noncompliance.

9. Whether the district is currently in compliance.

10. Plans to correct any recurring issues of noncompliance.

11. Efforts to promote transparency, including maintenance of the district's website in accordance with s. 189.069.

(5) If the local general-purpose government convenes a public hearing under this section, it shall provide the department and the Legislative Auditing Committee with a report containing its findings and conclusions within 60 days after completion of the public hearing.

Section 53. Section 189.055, Florida Statutes, is created to read:

189.055 Treatment of special districts.—For the purpose of s. 196.199(1), special districts shall be treated as municipalities.

Section 54. Section 189.069, Florida Statutes, is created to read:

189.069 Special districts; required reporting of information; web-based public access.—

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official Internet website containing the information required by this section in accordance with s. 189.016. Special districts shall submit their official Internet website addresses to the department.

(a) Independent special districts shall maintain a separate Internet website.

(b) Dependent special districts shall be preeminently displayed on the home page of the Internet website of the local general-purpose government that created the special district with a hyperlink to such webpages as are necessary to provide the information required by this section. Dependent special districts may maintain a separate Internet website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
 2. The public purpose of the special district.
 3. The name, address, e-mail address, and, if applicable, the term and appointing authority for each member of the governing body of the special district.
 4. The fiscal year of the special district.
 5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190, as the uniform charter, but must include information relating to any grant of special powers.
 6. The mailing address, e-mail address, telephone number, and Internet website uniform resource locator of the special district.
 7. A description of the boundaries or service area of, and the services provided by, the special district.
 8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.
 9. The primary contact information for the special district for purposes of communication from the department.
 10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.
 11. The budget of each special district, in addition to amendments in accordance with s. 189.418.
 12. The final, complete audit report for the most recent completed fiscal year, and audit reports required by law or authorized by the governing body of the special district.
- (b) The department's Internet website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection (1).

Section 55. Paragraph (e) of subsection (1) and paragraph (c) of subsection (7) of section 11.45, Florida Statutes, are amended to read: