

Florida Law on Stewardship Districts

Background research · Westward Expansion investigation · August 5, 2026

Purpose. At the August 4, 2026 Palm Coast City Council meeting, Raydient/Rayonier's team described infrastructure for the proposed westward expansion MPD as being maintained by a “special taxing district,” clarified under council questioning as a “stewardship district.” This brief summarizes what that legal instrument is, how it differs from a Community Development District (CDD), and provides citations for direct review. It is a reference document, not a finished news story — claims below should be independently verified against primary source text before being relied upon in any filing or publication.

The Core Distinction: Stewardship District vs. CDD

Both are special districts under Chapter 189, Florida Statutes (the Uniform Special District Accountability Act). A stewardship district's charter typically borrows its general and special powers from Chapter 190.006–190.041, F.S. — the same uniform charter provisions that govern CDDs. The operative difference is how each is *created*:

- **CDD** — created by local government approval (city or county ordinance/resolution). This is the routine, frequently-used path.
- **Stewardship district** — requires an act of the Florida Legislature: a special act, published as its own chapter in the Laws of Florida. A Bartow city attorney, describing a 2024 stewardship district bill, called it a CDD “on steroids” — broader authority, but a much heavier lift to create.

As of a mid-2025 count, Florida had roughly 1,067 CDDs and only 21 stewardship districts statewide — legislative creation is the rare, heavy-duty version of this tool, not the routine one. (Figure sourced to a secondary compilation; verify against the state's official special district database, DOS/DEO Special District Accountability Program, before citing in copy.)

Taxing and Assessment Authority

This is the distinction that matters most for “who pays” questions:

- **Ad valorem taxation** by a special district requires an elected board (of qualified electors, not merely landowners) *and* a public referendum, per Article VII, Section 9, Florida Constitution.
- **Non-ad-valorem special assessments** (operations & maintenance, debt service) do not require a referendum. The district's board — initially elected by landowners on a one-acre-one-vote basis, not by resident electors — can levy these directly.
- Assessments are commonly collected via the county tax bill under the uniform method in Chapter 197.3632, F.S., with supplemental assessment authority under Chapter 170, F.S.

Statutory & Case Citations

Ch. 189, Fla. Stat. — Uniform Special District Accountability Act — definitions, reporting, oversight for all Florida special districts, including stewardship districts.
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL;=0100-0199/0189/0189ContentsIndex.html

Ch. 190.006–190.041, Fla. Stat. — CDD “uniform charter” provisions commonly incorporated by reference into stewardship district enabling acts for general/special powers.
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL;=0100-0199/0190/0190ContentsIndex.html

§ 197.3632, Fla. Stat. — Uniform method for levying, collecting, and enforcing non-ad valorem special assessments on the county tax bill.
http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search;_String=&URL;=0100-0199/0197/Sections/0197.3632.html

Ch. 170, Fla. Stat. — Supplemental and alternative method of making local municipal special assessments.
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL;=0100-0199/0170/0170ContentsIndex.html

Art. VII, § 9, Fla. Const. — Ad valorem taxation by local governments/districts requires an elected governing body and, for special districts, referendum authorization.
<https://www.flsenate.gov/Laws/Constitution#A7S09>

Comparable Enabling Acts (Pattern Examples)

Five existing stewardship districts, for structural comparison to whatever act Raydient/Rayonier may eventually seek for the westward expansion. As of this brief, no bill number or draft special act for a Palm Coast district has been located — the August 4 meeting colloquy may be the first public reference to one.

District	Enabling Act	Location	Approx. Size
East Nassau Stewardship District	Ch. 2017-206, Laws of Fla.	Nassau County	23,600+ ac.
Lakewood Ranch Stewardship District	Ch. 2005-338, Laws of Fla.	Manatee/Sarasota Co.	25,000+ ac.
North River Ranch Improvement Stewardship District	Ch. 2020-191, Laws of Fla.	Manatee County	n/a
Three Rivers Stewardship District	HB 1175 (2023)	Sarasota County	2,737 ac.
Clear Springs Stewardship District	HB 1611 (2024)	Polk County (Bartow)	17,500 ac.

Open Question for Continued Research

Has Raydient/Rayonier filed, or referenced in any document, a specific bill number or draft special act creating a stewardship district for the westward expansion area? None found as of this brief's preparation — confirm before assuming one exists in any form beyond the verbal reference made at the August 4 meeting.

Background reference document, PalmCoastStorylines.com. Sourcing and citations shown above; verify all statutory citations against current official text before relying on relying on them in any filing, story, or public statement. Source transcript: library/meetings/transcripts/aug-4-2026.en.vtt, approx. 04:25:27–04:29:08.