

throughout the entire district, and not on arbitrary division of funds by source or tax burden within any specific area, whether geographic, political, or otherwise subdivided.

073-80—March 23, 1973

TAXATION

LOCAL AND COUNTY-WIDE PUBLIC LIBRARY DISTRICTS

To: *Douglas G. Hendriksen, Chairman, Merritt Island Public Library Tax District Board, Merritt Island*

Prepared by: *Winifred L. Wentworth, Assistant Attorney General*

QUESTIONS:

1. Do the powers, duties, and responsibilities set forth in the Merritt Island Public Library Tax District Charter pertain only to the one-half mill tax levy authorized by Ch. 65-1289, Laws of Florida?
2. Under Ch. 72-477, Laws of Florida, does the county commission (as the countywide public library district governing board) have the power to withhold a fair share of tax dollars from a special district library if the contract tendered to this district library by the county commission is not acceptable to it?

SUMMARY:

The powers of the Merritt Island Public Library Tax District under its charter relate only to control of its authorized millage together with other funds lawfully granted to it.

The Brevard County Free Public Library Taxing District should determine the method of allocation of its authorized millage under Ch. 72-480, Laws of Florida, for countywide library service without restriction to source of revenue.

Question 1, for reasons detailed below, is answered in the affirmative except to the extent that the control of other funds may be lawfully relinquished to the district by other public or private bodies.

The Merritt Island Public Library Tax District was created by Ch. 65-1289, Laws of Florida, and authorized to impose a tax not to exceed one-half mill on all nonexempt real and tangible personal property within the district, a defined portion of Brevard County. The annual budget is funded by the amount so raised and other amounts "received from the county or from other sources." Section 4, Ch. 65-1289. Section 5 provides the budget "shall be accepted" by the county governing board and a sufficient tax assessment not exceeding one-half mill "shall be made." I find no language indicating any control by this district over taxes (other than its district millage) which might be levied on taxpayers within this area for library purposes, and such would appear to be inconsistent with the general principles by which a special district is governed strictly by its charter authorizations. Previous opinions of this office treat other issues related to district millage control, apparently not raised by your letter, pertaining to county apportionment power under §200.071, F. S., and constitutional problems in special acts affecting aggregate millage limitations. Cf. Ch. 72-477, Laws of Florida; AGO's 071-331, 072-96 and 072-340.

Question 2 is answered by AGO 073-79, indicating that the method of allocation of its authorized millage under Ch. 72-480, Laws of Florida, for countywide library services is within the reasonable discretion of the Brevard County Board of County Commissioners acting as district governing board subject to limitations such as those prescribed by Art. VII, §2 and Art. VIII, §1(h), State Const.