

By Representatives Frankel and Jacobs

1 A bill to be entitled
2 An act relating to elder services; creating the
3 "Elder Services District of the Local County
4 Act"; authorizing creation of independent
5 special districts by local ordinance; requiring
6 a referendum; specifying certain contents of
7 ordinances; providing for district boundaries;
8 providing for levy of ad valorem taxes;
9 providing for cooperative agreements among
10 districts; providing for combinations of
11 districts by ordinance; specifying
12 responsibilities and powers of district
13 governing boards; requiring certain reports to
14 the governing body of the county; authorizing
15 fees; providing for employees and for contracts
16 for services; providing for appointment of
17 board members; providing for per diem and
18 travel expenses; providing for members' terms
19 and for bylaws; requiring a bond; providing for
20 meetings and records; providing for
21 indemnification of certain persons; providing
22 procedures and limitations on levy and
23 assessment of ad valorem taxes; requiring
24 publication of an annual financial statement;
25 providing for tax enforcement, delinquencies,
26 and penalties; providing a tax exemption for
27 bonds issued under the act; authorizing
28 issuance of bond anticipation notes; providing
29 for short-term borrowing; providing procedures;
30 authorizing issuance of revenue bonds and
31 general obligation bonds; providing for

1 retirement of bonds and other obligations;
2 requiring an annual report to the board of
3 county commissioners and legislative
4 delegation; requiring certain financial and
5 compliance reporting; providing for dissolution
6 of districts; providing severability;
7 providing an effective date.

8
9 WHEREAS, the Legislature recognizes that it is in the
10 public interest to provide a source of funding for indigent
11 and needy elderly residents of Florida, and

12 WHEREAS, the Legislature seeks to maximize the health
13 and well-being of elderly residents by providing comprehensive
14 planning, funding, and coordination of the delivery of all
15 quality program services, and

16 WHEREAS, the Legislature finds that current services do
17 not fully provide for the increased social service needs of
18 the state's elderly citizens and that the establishment of a
19 special taxing district to fulfill those needs would benefit
20 the residents of Florida, and

21 WHEREAS, the Legislature finds that funding of a
22 program or service by an elder services district is not
23 intended to replace or supplant current funding by other
24 entities, but shall be used to supplement existing funding, as
25 well as fund new or expanded services or programs, NOW,
26 THEREFORE,

27
28 Be It Enacted by the Legislature of the State of Florida:

29
30 Section 1. Short title.--This act may be cited as the
31 "Elder Services District of the Local County Act."

1 Section 2. Creation of independent special
2 districts.--Each county may by ordinance create an independent
3 special district, as defined in ss. 189.403(3) and
4 200.001(8)(e), Florida Statutes, to provide funding and
5 coordination of elder services throughout the county in
6 accordance with this section. The ordinance creating the
7 independent special district shall take effect only upon
8 approval of a majority vote of those qualified electors of the
9 local county voting in a referendum which has been called and
10 held by the board of county commissioners of that county, to
11 be held in conjunction with a state primary or general
12 election.

13 (1) The ordinance creating the independent special
14 district shall provide for the creation of an endowment fund
15 or account, as described in subsection (10) of section 4, to
16 provide a long-term, stable, and growing source of revenue for
17 elder services.

18 (2) The governing board of the district shall be a
19 council on elder services, which may also be known by a
20 similar name as established in the ordinance by the county
21 governing body.

22 Section 3. Boundaries and combinations of elder
23 services districts.--

24 (1) The boundaries of such district shall be
25 coterminous with the boundaries of the county. The county
26 governing body shall obtain approval, by a majority of those
27 electors voting on the question, to annually levy ad valorem
28 taxes which shall not exceed the maximum millage rate
29 authorized by this section. Any district created pursuant to
30 the provisions of this section shall be required to levy and
31 fix millage subject to the provisions of s. 200.065, Florida

1 Statutes. Once such millage is approved by the electorate, the
2 district shall not be required to seek approval of the
3 electorate in future years to levy the previously approved
4 millage.

5 (2) Two or more elder services districts may enter
6 into a cooperative agreement to share administrative costs,
7 including, but not limited to, staff and office space, if a
8 more efficient or effective operation will result. The
9 cooperative agreement shall include provisions on apportioning
10 costs between the districts, keeping separate and distinct
11 financial records for each district, and resolving any
12 conflicts that might arise under the cooperative agreement.

13 (3) Two or more elder services districts may enter
14 into a cooperative agreement to seek grants, to accept
15 donations, or to jointly fund programs serving a multicounty
16 area. The cooperative agreement shall include provisions for
17 the adequate accounting of separate and joint funds.

18 (4) Any combination of two or more elder services
19 districts shall be by ordinance, subject to the approval of a
20 majority of the voters of the interested counties.

21 Section 4. The elder services district of each county;
22 district governing board; powers.--The governing board of the
23 elder services district is vested with the authority and
24 responsibility to provide for the comprehensive planning and
25 delivery of appropriate services for the elderly citizens of
26 each county in which such a board is created. For the purposes
27 of this act, "elderly" means those citizens over 65 years of
28 age who are determined by the governing board to be socially
29 or economically needy or at risk of abuse, neglect, or
30 exploitation. For those purposes, the board shall have and
31 may utilize the following powers and authority:

1 (1) To plan, set policy guidelines for, fund,
2 establish, construct, lease, operate, and maintain such
3 facilities as shall be necessary for the use of the elderly of
4 the district. Such facilities shall be established,
5 constructed, leased, owned, operated, and maintained for the
6 preservation of the public health, for the public good, and
7 for the use of the public of the district. The locations of
8 such facilities shall be determined by the board.

9 (2) To fund services for the elderly and allocate and
10 provide funds for other agencies in the county which are
11 operated for the benefit of elders. However, such funding
12 shall be intended to supplement and not supplant existing
13 funding for the elderly.

14 (3) To provide services and facilities jointly with
15 other public or private elderly services providers, and
16 consult and coordinate with other agencies to the end that the
17 overlapping of services will be prevented, with appropriate
18 provisions to reduce the costs of providing service to all
19 users thereof.

20 (4) To provide services to the elderly residents of
21 the district through the utilization of facilities not owned
22 and operated by the district.

23 (5) To adopt an official seal and alter the same at
24 its pleasure.

25 (6) To maintain an office at such place or places as
26 it may designate.

27 (7) To sue and be sued in its own name and to plead
28 and be impleaded, but with all sovereign immunity and
29 limitations provided by the State Constitution or general law.

30 (8) To acquire by purchase, lease, gift, or otherwise,
31 or to obtain options for the acquisition of, any property,

1 real or personal, improved or unimproved, as the board deems
2 proper to carry out the purposes of this act, provided that
3 the district shall not have the power of eminent domain; and
4 to hold and dispose of all assets or property, real or
5 personal, improved or unimproved, upon such terms and for such
6 consideration, or for no consideration, as the board deems
7 proper to carry out the purposes of this act.

8 (9) To plan and fund the construction, acquisition,
9 ownership, leasing, repair, maintenance, extension, expansion,
10 improvement, rehabilitation, renovation, furnishing, and
11 equipping of facilities, and to pay all or any part of the
12 costs thereof from the proceeds of operating revenue, bonds,
13 lease-purchase financing, or other obligations of indebtedness
14 of the district or from any contribution, gift, or donation or
15 other funds of the district for such purpose.

16 (10) To establish an endowment fund which shall
17 provide a long-term, stable, and growing source of revenue for
18 elder services, and to invest and reinvest moneys in the fund.
19 Moneys in the endowment fund in excess of the endowment fund
20 principal shall be available annually for expenditure by the
21 board.

22 (a) The principal of the endowment fund shall be a
23 fixed amount or percentage of the ad valorem taxes levied
24 annually by the district, for a fixed number of years, as
25 specified in the ordinance. The principal of the endowment
26 fund shall not be expended by the board, except:

27 1. The board may, after a public hearing, borrow money
28 from the endowment fund if it determines that expenditure
29 during the current fiscal year is critical to elder services
30 and if it adopts a binding plan to repay the money borrowed no
31 later than the end of the third fiscal year after the current

1 fiscal year. No further money shall be borrowed from the
2 endowment fund until repayment is complete.

3 2. The board may, after a public hearing, request the
4 county to amend the ordinance to reduce the endowment fund
5 principal.

6 (b) Moneys in the endowment fund may also include any
7 legislative appropriations which may be made to the endowment,
8 and such bequests, gifts, grants, and donations as may be
9 solicited for such purpose by the board from public or private
10 sources.

11 (c) All moneys received by the elder services district
12 of the local county shall be deposited in qualified public
13 depositories, as defined in s. 280.02(16), Florida Statutes,
14 with separate and distinguishable accounts established
15 specifically for the board.

16 (d) The endowment fund shall be maintained in a
17 separate account, but may be invested by the board to achieve
18 maximum earnings consistent with the board's fiduciary duties.

19 (e) Money shall be withdrawn only by checks signed by
20 the chair of the board and countersigned by either one member
21 of the board or by a chief executive officer who shall be so
22 authorized by the board.

23 (f) No funds shall be expended except by check as
24 provided in paragraph (e), except expenditures from a petty
25 cash account, which at no time shall exceed \$100. All
26 expenditures from petty cash shall be recorded on the books
27 and records of the elder services district.

28 (g) No funds of the district, except from petty cash,
29 shall be expended without prior approval of a majority of the
30 voting members of the board.

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1 (11) To provide within 10 days, exclusive of weekends
2 and holidays, after expiration of each quarter-annual period,
3 a financial report to be prepared and filed with the county
4 governing body, which shall include the following:

5 (a) The total expenditures of the board for the
6 quarter-annual period.

7 (b) The total receipts of the board for the
8 quarter-annual period.

9 (c) A statement of funds the board has on hand, has
10 invested, or has deposited with qualified public depositories
11 at the end of the quarter-annual period.

12 (d) The total administrative costs of the board for
13 the quarter-annual period.

14 (12) To provide an annual written report, to be
15 presented no later than January 1 to the governing body of the
16 county. The annual report shall contain, but not be limited
17 to, the following information:

18 (a) Information on the effectiveness of activities,
19 services, and programs offered by the district, including
20 cost-effectiveness.

21 (b) A detailed anticipated budget for continuation of
22 activities, services, and programs offered by the district,
23 and a list of all sources of requested funding, both public
24 and private. The budget shall also describe the endowment
25 fund's principal, revenues, and investments.

26 (c) A description of the degree to which the board's
27 objectives and activities are consistent with the goals of
28 this act.

29 (d) Detailed information on the various programs,
30 services, and activities available to participants and the
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1 degree to which the programs, services, and activities have
2 been successfully used by elders.

3 (e) Information on programs, services, and activities
4 that should be eliminated; programs, services, and activities
5 that should be continued; and programs, services, and
6 activities that should be added to the basic format of the
7 district's services.

8 (13) To prepare, on or before July 1 of each year, a
9 tentative annual budget of the district's expected income and
10 expenditures, including a contingency fund in addition to the
11 endowment fund.

12 (14) To make and execute agreements of lease,
13 contracts, deeds, mortgages, notes, and other instruments
14 necessary or convenient in the exercise of its powers and
15 functions under this act.

16 (15) To lease as lessor or lessee to or from any
17 person, firm, corporation, association, or body, public or
18 private, any facilities or property of any nature for the use
19 of the district to carry out any of the purposes authorized by
20 this act.

21 (16) To pledge or assign any money, rents, charges,
22 fees, or other revenues and any proceeds derived from sales of
23 property, insurance, or condemnation awards.

24 (17) To borrow money and issue bonds, certificates,
25 warrants, notes, or other evidence of indebtedness as provided
26 in this act; to levy such tax as may be authorized; and to
27 charge, collect, and enforce fees and other user charges.

28 (18) To raise, by user charges or fees authorized by
29 resolution of the board, amounts of money which are necessary
30 for the conduct of the district activities and services and to
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1 enforce their receipt and collection in the manner prescribed
2 by resolution not inconsistent with law.

3 (19) To employ administrators, physicians, attorneys,
4 accountants, financial experts, consulting engineers,
5 architects, surveyors, and such other employees and agents as
6 may be necessary in its judgment, and to fix their
7 compensation.

8 (20) To acquire existing facilities and to reimburse
9 any facility for the cost of such facilities in accordance
10 with an agreement between the district and the facility.

11 (21) To acquire existing facilities and to refund,
12 refinance, or satisfy outstanding obligations, mortgages, or
13 advances issued, made, or given by such facilities.

14 (22) To mortgage any facility and the site thereof.

15 (23) To cooperate with, or contract with, other
16 governmental agencies or private individuals or entities as
17 may be necessary, convenient, incidental, or proper in
18 connection with any of the powers, duties, or purposes
19 authorized by this act.

20 (24) To assess and impose upon lands in the district
21 ad valorem taxes as provided by this act.

22 (25) To annually determine and approve a district
23 budget and millage in accordance with chapter 200, Florida
24 Statutes.

25 (26) To adopt and promulgate policies and regulations
26 for the operation of the district.

27 (27) To establish or become part of one or more
28 qualified self-insurance trust funds for the purpose of
29 protecting district assets and operations, as well as related
30 elderly services entities and individuals comprising the
31 elderly services delivery system established at the direction

1 or under the authority of the district. The protection from
2 liability losses includes, without limitation, professional
3 medical malpractice, comprehensive general liability,
4 directors' and officers' liability, workers' compensation
5 liability, medical and health services, life, property, and
6 such other liability exposures as may be permitted by state
7 law, established for the benefit of the officers, directors,
8 employees, and approved agents of the district, as well as
9 such other legal entities or individuals as the district may
10 determine, by board resolution, are carrying out the health
11 care purposes and mandates of the district during the period
12 those entities or individuals are acting within the scope of
13 the authority and duties devolving upon them through an
14 agreement with or direct mandate from the district.

15 (28) To provide for reimbursement to providers or
16 facilities of services for the elderly.

17 (29) To establish criteria for the provision of
18 services for the elderly pursuant to this act.

19 (30) To exempt the elder services district of each
20 county from the payment of any fees, taxes, or increment
21 revenue to community redevelopment agencies established
22 pursuant to part III of chapter 163, Florida Statutes.

23 (31) To establish and appoint members to such boards,
24 committees, or advisory bodies as the board deems appropriate.

25 (32) To do all things necessary to carry out the
26 purposes of this act.

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28 All of the foregoing powers are found and declared to be a
29 public purpose and necessary for the preservation of the
30 public health, for the public good, and for the welfare of the
31 elderly residents of the district.

1 Section 5. District board; membership; procedures.--
2 (1) The elder services district of each county shall
3 be governed by a board which shall be composed of seven
4 members. The appointing authority shall consider the diverse
5 geographic areas of the county in selecting individuals to
6 serve on the board, all of whom must live in the local county.
7 For purposes of this act, "board" means the seven members of
8 the governing board of the elder services district of a local
9 county. The members of the board shall be appointed as
10 follows:
11 (a) Three members shall be appointed by the local area
12 agency on aging, established pursuant to the Older American
13 Act of 1963.
14 (b) One member shall be appointed by the Governor.
15 (c) One member shall be a member of the board of
16 county commissioners of the local county, appointed by
17 majority vote of the county commissioners.
18 (d) One member shall be the director of the county
19 health department.
20 (e) One member shall be the director of the district
21 office of the Department of Children and Family Services.
22 (2) Any vacancies on the board for whatever cause
23 shall be filled in the same manner as for an initial
24 appointment.
25 (3) Board members shall receive no compensation for
26 services as such; but, while acting for the district, they
27 shall receive their actual expenses, including subsistence,
28 lodging, travel, and other expenses in the amount actually
29 incurred, as approved by the board.
30 (4) Each member of the board shall serve for a term of
31 4 years or until a successor is appointed, except that three

1 of the initial appointees shall serve for a term of 2 years.
2 To provide for these staggered appointments, two of the three
3 initial appointees by the area agency on aging shall serve a
4 term of 2 years, and the initial appointee of the local board
5 of the county commissioners shall serve for a term of 2 years.
6 The director of the county health department and the director
7 of the district office of the Department of Children and
8 Family Services shall serve for as long as they hold office.

9 (5) Each appointment to the board shall be made on or
10 before August 30 of the year in which the term of office is to
11 commence. The term of office of each board member shall be
12 construed to commence on October 1 of the year of appointment
13 and terminate on September 30 of the year of the end of his or
14 her term.

15 (6) A member of the board may not serve more than two
16 consecutive 4-year terms, except for the director of the
17 county health department and the director of the district
18 office of the Department of Children and Family Services.

19 (7) The members of each board shall elect from among
20 themselves a chair, vice chair, and secretary. The chair shall
21 preside at all meetings of the board, except that the vice
22 chair may preside in the absence of the chair. The chair, vice
23 chair, and secretary shall each have an official vote in all
24 matters considered by the board. The board is authorized to
25 adopt bylaws providing for the orderly governance and
26 operation of district affairs.

27 (8) The board shall meet regularly as determined by
28 its bylaws.

29 (9) Each member of the board shall give bond to the
30 Governor for the faithful performance of his or her duties, in
31 the sum of \$5,000 with a surety company qualified to do

1 business in the state, as surety, which bond shall be approved
2 and kept by the clerk of the circuit court of the local
3 county. The premiums on the bonds shall be paid as part of the
4 expenses of the board.

5 (10) Four board members shall constitute a quorum, and
6 a vote of at least three members shall be necessary to
7 complete the transaction of any business of the district. The
8 board members shall cause true and accurate minutes and
9 records to be kept of all business transacted by them and
10 shall keep full, true, and complete books of accounts and
11 minutes. The minutes, records, and books of accounts shall at
12 all reasonable times be open and subject to public inspection,
13 and any person desiring to inspect them may make or procure a
14 copy of them, or such portion thereof as such person may
15 desire, at a reasonable cost determined by the board.

16 (11) All members of the board shall comply with the
17 provisions of state laws, including the Code of Ethics for
18 Public Officers and Employees, part III of chapter 112,
19 Florida Statutes.

20 (12) As soon as practicable after the members are
21 appointed and officers elected, the board shall:

22 (a) Identify and assess the needs of elders in the
23 county served by the board and submit to the governing body of
24 the county a written description of:

25 1. The activities, services, and opportunities to be
26 provided to the elders.

27 2. The anticipated schedule for providing those
28 activities, services, and opportunities.

29 3. The manner in which elders will be served,
30 including a description of arrangements and agreements to be
31 made with community organizations, state and local agencies,

1 federal agencies, public assistance agencies, the courts, and
2 other applicable public and private agencies and
3 organizations.

4 4. The special outreach efforts to be undertaken to
5 provide services to elders.

6 5. The manner in which the council will seek and
7 provide funding for unmet needs.

8 6. The strategy to be used for interagency
9 coordination to maximize existing human and fiscal resources.

10 (b) Provide training and orientation to all new
11 members sufficient to allow them to perform their duties.

12 (c) Make and adopt bylaws and regulations for the
13 board's guidance, operation, governance, and maintenance,
14 provided such bylaws and regulations are not inconsistent with
15 federal or state laws or county ordinances.

16 Section 6. Indemnification of members of the board,
17 officers, employees, and others.--

18 (1) The district shall have power to indemnify any
19 person who was or is a party, or is threatened to be made a
20 party, to any threatened, pending, or completed action, suit,
21 or proceeding, whether civil, criminal, administrative, or
22 investigative, other than an action by, or in the right of,
23 the district, by reason of the fact that such person is or was
24 an agent of the district, against expenses, including
25 attorney's fees, judgments, fines, and amounts paid in
26 settlement actually and reasonably incurred by the person in
27 connection with such action, suit, or proceeding, including
28 any appeal thereof, if the person acted in good faith and in a
29 manner the person reasonably believed to be in, or not opposed
30 to, the best interests of the district and, with respect to
31 any criminal action or proceeding, had no reasonable cause to

1 believe this conduct was unlawful. The district shall also
2 have the power to indemnify any such person against any loss
3 of wages or earnings suffered during his or her defense,
4 provided that, in the opinion of the board, those losses were
5 directly attributable to that defense. The termination of any
6 action, suit, or proceeding by judgment, order, settlement, or
7 conviction or upon a plea of nolo contendere or its equivalent
8 shall not, of itself, create presumption that the person did
9 not act in good faith and in a manner which the person
10 reasonably believed to be in, or not opposed to, the best
11 interests of the district or, with respect to any criminal
12 action or proceeding, had reasonable cause to believe that his
13 or her conduct was lawful.

14 (2) The district shall have the power to indemnify any
15 person who was or is a party, or is threatened to be made a
16 party, to any threatened, pending, or completed action or suit
17 by or in the right of the district to procure a judgment in
18 its favor by reason of the fact that the person is or was an
19 agent of the district, against expenses, including attorney's
20 fees, actually and reasonably incurred by the person in
21 connection with the defense or settlement of such action or
22 suit, including any appeal thereof, if the person acted in
23 good faith and in a manner the person reasonably believed to
24 be in, or not opposed to, the best interests of the district.
25 The district shall also have the power to indemnify any such
26 person against any such loss of wages or earnings suffered
27 during his or her defense, provided that, in the opinion of
28 the commissioners of the district, those losses were directly
29 attributable to that defense. No indemnification under this
30 subsection shall be made in respect of any claim, issue, or
31 matter as to which such person has been adjudged to be liable

1 for negligence or misconduct in the performance of his or her
2 duty to the district unless, and only to the extent that, the
3 court in which such action or suit was brought shall determine
4 upon application that, despite the adjudication of liability
5 but in view of all circumstances of the case, such person is
6 fairly and reasonably entitled to indemnification for such
7 expenses, which such court shall deem proper.

8 (3) If any person has been determined by the district
9 to be an agent entitled to compensation under these indemnity
10 provisions and to the extent that such agent of the district
11 has been successful on the merits or otherwise in defense of
12 any action, suit, or proceeding referred to in subsection (1)
13 or subsection (2) or in defense of any claim, issue, or matter
14 therein, such person shall be indemnified against expenses,
15 including attorney's fees, actually and reasonably incurred by
16 him or her in connection therewith. Any such successful agent
17 shall also be indemnified against any loss of wages or
18 personal service earnings suffered during his or her defense,
19 provided that, by the vote of the board acting through a
20 quorum consisting of members who are not parties to such
21 action, suit, or proceeding, it is determined that those
22 losses were directly attributable to the time involved in that
23 defense. If, however, a quorum of disinterested members cannot
24 be convened, the decision shall be made by independent legal
25 counsel, who may be legal counsel for the district.

26 (4) Any indemnification under subsections (1)-(3),
27 unless pursuant to a determination by a court, shall be made
28 by the district only as authorized in the specific case, upon
29 a determination that indemnification of the agent of the
30 district is proper in the circumstances because the agent has
31 met the applicable standard of conduct set forth in

1 subsections (1)-(3). Such determination shall be made by the
2 board, acting through a quorum consisting of members who are
3 not parties to such action, suit, or proceeding, or, if that
4 is not possible, by independent legal counsel, who may be the
5 legal counsel of the district.

6 (5) Expenses, including attorney's fees, and lost
7 wages or earnings incurred in defending a civil or criminal
8 action, suit, or proceeding may be paid by the district in
9 advance of the final disposition of such action, suit, or
10 proceeding upon a preliminary determination following one of
11 the procedures set forth in subsections (1)-(3) that the agent
12 of the district met the applicable standards of conduct set
13 forth in subsections (1)-(3) and upon receipt of an
14 undertaking by or on behalf of the agent of the district to
15 repay such amount, unless it shall be ultimately determined
16 that the agent is entitled to be indemnified by the district
17 as authorized in this section.

18 (6) Indemnification as provided in this section shall
19 continue as to a person who has ceased to be an agent of the
20 district and shall inure to the benefit of the heirs,
21 executors, and administrators of such person.

22 (7) As used in this section, the term "agent of the
23 district" means a board member, officer, or employee,
24 including persons employed by the district to provide
25 executive, physician, nursing, dental, paramedical, technical,
26 business, management, legal, and other supporting services for
27 the district, together with such other approved agents of the
28 district or subdistricts as well as such other legal entities
29 or individuals, as the district may determine by board
30 resolution are carrying out the health care purposes and
31 mandates of the district during the period those entities or

1 individuals are acting within the scope of the authority and
2 duties devolving upon them through an agreement with or direct
3 mandate from the district or subdistricts, excluding medical
4 malpractice claims asserted individually against such persons,
5 but including a person serving at the direction of the board.
6 All such agents of the district, in order to be entitled to
7 indemnification for the liability arising out of the act in
8 question, shall have been acting within the scope of their
9 employment on district-related or subdistrict-related
10 business.

11 (8) The district shall have power to purchase and
12 maintain insurance on behalf of such agents of the district as
13 the board may, from time to time, deem appropriate, against
14 any liability asserted against the agent of the district and
15 incurred by the agent of the district in any such capacity or
16 arising out of his or her status as agent of the district,
17 whether or not the district would have the power to indemnify
18 the agent against such liability under the provisions of this
19 section. This subsection, however, is not intended to be a
20 waiver of sovereign immunity or a waiver of any other defense
21 or immunity to such lawsuits.

22 Section 7. Taxes.--

23 (1) AD VALOREM TAXES.--The board shall have the power
24 to levy and assess an ad valorem tax on all the taxable
25 property in the district for the purposes and needs of the
26 district incurred in exercising the powers and for the
27 purposes set forth in this act, including, but not limited to,
28 the power to fund the construction, operation, and maintenance
29 of assessable improvements, to pay the principal of, and
30 interest on, any bonds of the district, and to provide for any
31 sinking or other funds established in connection with any such

1 bonds. The ad valorem tax levied by the board for district
2 purposes shall not exceed 0.5 mill.

3 (2) PROCEDURE.--The levy by the board of the taxes
4 authorized by any provision of this act shall be in accordance
5 with the procedure set forth in the State Constitution and
6 general law.

7 (3) FINANCIAL STATEMENT.--At least once each year the
8 board shall cause to be published, in a newspaper of general
9 circulation published in the district, a complete detailed
10 statement of all moneys received and disbursed by it since the
11 creation of the district as to the first published statement
12 and since the last published statement as to any other year.
13 Such statement shall also show the balance on hand at the time
14 of the published statement and shall show a complete statement
15 of the financial condition of the district.

16 (4) ENFORCEMENT OF TAXES.--The collection and
17 enforcement of all taxes levied by the district shall be at
18 the same time and in like manner as the collection and
19 enforcement of county taxes. The provisions of the Florida
20 Statutes relating to liens for taxes and the enforcement
21 thereof; the sale of lands for unpaid and delinquent taxes;
22 the issuance, sale, and delivery of tax certificates for such
23 unpaid and delinquent county taxes; the redemption thereof;
24 the issuance to individuals of tax deeds based thereon; and
25 all other procedures in connection therewith shall be
26 applicable to the district to the same extent as if such
27 statutory provisions were expressly set forth in this act. All
28 taxes shall be subject to the same discounts as county taxes.

29 (5) WHEN UNPAID TAX IS DELINQUENT; PENALTY.--All taxes
30 provided for in this act shall become delinquent and bear
31

1 penalties on the amount of such taxes in the same manner as
2 county taxes.

3 (6) TAX EXEMPTION.--All bonds issued under this act
4 and interest paid thereon and all fees, charges, and other
5 revenues derived by the district from the services provided by
6 this act are exempt from all taxes by the state or by any
7 political subdivision, agency, or instrumentality thereof to
8 the extent allowed by general law.

9 Section 8. Short-term borrowing; bonds.--

10 (1) ISSUANCE OF BOND ANTICIPATION NOTES.--In addition
11 to the other powers provided for in this act, the district
12 shall have the power to borrow money in anticipation of the
13 sale of bonds and to issue bond anticipation notes in a
14 principal sum not to exceed the authorized maximum amount of
15 such bond issue. Such notes shall be in such denomination or
16 denominations, and bear interest at such rate, as the board
17 may determine in compliance with general law, shall mature at
18 such time or times not later than 5 years from the date of
19 issuance, and shall be in such form and executed in such
20 manner as the board shall prescribe. Such notes may be sold at
21 either public or private sale or, if such notes shall be
22 renewal notes, may be exchanged for notes then outstanding on
23 such terms as the board shall determine. Such notes shall be
24 paid from the proceeds of such bonds when issued. The board
25 may, in its discretion, in lieu of retiring the notes by means
26 of bonds, retire them by means of current revenues or from any
27 taxes or assessments levied for the payment of such bonds, but
28 in such event a like amount of the bonds authorized shall not
29 be issued.

30 (2) SHORT-TERM BORROWING.--The district at any time
31 may obtain loans, in such amount and on such terms and

1 conditions as the board may approve, for the purpose of paying
2 any of the expenses of the district or any costs incurred or
3 that may be incurred in connection with any of the projects of
4 the district, which loans shall bear such interest as the
5 board may determine in compliance with general law, and may be
6 payable from and secured by a pledge of such funds, revenues,
7 taxes, and assessments as the board may determine. The
8 district may issue negotiable notes, warrants, or other
9 evidence of debt to be payable at such times as the board may
10 deem advisable, to bear such interest as the board may
11 determine to be in compliance with general law, and to be sold
12 or discounted at such prices not less than 95 percent of par
13 value and on such terms as the board may deem advisable. The
14 board shall have the right to provide for the payment thereof
15 by pledging the whole or any part of the funds, revenues,
16 taxes, and assessments of the district. The approval of the
17 electors residing in the district shall not be necessary
18 except when required by the State Constitution.

19 (3) AUTHORIZATION AND FORMS OF BONDS.--Any general
20 obligation bonds or revenue bonds may be authorized by
21 resolution or resolutions of the board which shall be adopted
22 by a majority of all the members thereof then in office. Such
23 resolution or resolutions may be adopted at the same meeting
24 at which they are introduced and need not be published or
25 posted. The board may, by resolution, authorize the issuance
26 of bonds and fix the aggregate amount of bonds to be issued;
27 the purpose or purposes for which the moneys derived therefrom
28 shall be expended; the rate or rates of interest, in
29 compliance with general law; the denomination of the bonds;
30 whether or not the bonds are to be issued in one or more
31 series; the date or dates of maturity, which shall not exceed

1 40 years from their respective dates of issuance; the medium
2 of payment; the place or places within or without the state
3 where payment shall be made; registration privileges;
4 redemption terms and privileges, whether with or without
5 premium; the manner of execution; the form of the bonds; the
6 manner of execution of bonds; and any and all other terms,
7 covenants, and conditions thereof and establishment of revenue
8 or other funds. Such authorizing resolution shall further
9 provide that such bonds shall be executed in accordance with
10 chapter 279, Florida Statutes, the Registered Public
11 Obligations Act of Florida. The seal of the district may be
12 affixed, lithographed, engraved, or otherwise reproduced in
13 facsimile on such bonds. In case any officer whose signature
14 shall appear on any bonds or coupons shall cease to be such
15 officer before the delivery of such bonds, such signature or
16 facsimile shall nevertheless be valid and sufficient for all
17 purposes the same as if the officer had remained in office
18 until such delivery.

19 (4) ISSUANCE OF ADDITIONAL BONDS.--The board may
20 authorize the issuance of additional bonds, upon such terms
21 and conditions as the board may provide in the resolution
22 authorizing the issuance thereof, but only in compliance with
23 the resolution or other proceedings authorizing the issuance
24 of the original bonds.

25 (5) REFUNDING BONDS.--The district shall have the
26 power to issue bonds to provide for the retirement or
27 refunding of any bonds or obligations of the district that at
28 the time of such issuance are or subsequently thereto become
29 due and payable, or that at the time of issuance have been
30 called or are or will be subject to call for redemption within
31 10 years thereafter, or the surrender of which can be procured

1 from the holders thereof at prices satisfactory to the board.
2 Refunding bonds may be issued at any time when in the judgment
3 of the board such issuance will be advantageous to the
4 district. No approval of the qualified electors residing in
5 the district shall be required for the issuance of refunding
6 bonds, except in the cases in which such approval is required
7 by the State Constitution. The board may by resolution confer
8 upon the holders of such refunding bonds all rights, powers,
9 and remedies to which the holders would be entitled if they
10 continued to be the owners and had possession of the bonds for
11 the refinancing of which such refunding bonds are issued,
12 including, but not limited to, the preservation of the lien of
13 such bonds on the revenues of any project or on pledged funds,
14 without extinguishment, impairment, or diminution thereof. The
15 provisions of this act pertaining to bonds of the district
16 shall, unless the context otherwise requires, govern the
17 issuance of refunding bonds, the form and other details
18 thereof, the rights of the holders thereof, and the duties of
19 the district board with respect thereto.

20 (6) REVENUE BONDS.--The district shall have the power
21 to issue revenue bonds from time to time without limitation as
22 to amount. Such revenue bonds may be secured by, or payable
23 from, the gross or net pledge of the revenues to be derived
24 from any revenue-producing undertaking or activity of the
25 district, or from any other sources or pledged security. Such
26 bonds shall not constitute an indebtedness of the district,
27 and the approval of the qualified electors shall not be
28 required unless such approval is required by the State
29 Constitution.

30 (7) GENERAL OBLIGATION BONDS.--
31

1 (a) The district shall have the power from time to
2 time to issue general obligation bonds to finance or refinance
3 capital projects to refund outstanding bonds. Except for
4 refunding bonds, no general obligation bonds shall be issued
5 unless the bonds are issued to finance or refinance a capital
6 project and the issuance has been approved at an election held
7 in accordance with the requirements for such election as
8 prescribed by the State Constitution. Such elections shall be
9 called by the board. The expenses of calling and holding an
10 election shall be expenses of the district, and the district
11 shall reimburse the county for any expenses the county incurs
12 in the calling or holding of such election.

13 (b) The district may pledge its full faith and credit
14 for the payment of the principal and interest on such general
15 obligation bonds and for any reserve funds provided therefor
16 and may unconditionally and irrevocably pledge itself to levy
17 ad valorem taxes on all taxable property in the district, to
18 the extent necessary for the payment thereof, without
19 limitations as to rate or amount.

20 (c) If the board determines to issue general
21 obligation bonds for more than one capital project, the
22 approval of the issuance of the bonds for each and all such
23 projects may be submitted to the electors on one ballot. The
24 failure of the electors to approve the issuance of bonds for
25 any one or more capital projects shall not defeat the approval
26 of bonds for any capital project which has been approved by
27 the electors.

28 (8) LIMITATION ON ISSUANCE OF BONDS.--

29 (a) Ad valorem funding shall not be used to support
30 the issuance of bonds, unless the bond issue has been approved
31 by referendum.

1 (b) Annual debt service as a percentage of total
2 revenue from millage must be less than 10 percent of all
3 district revenue.

4 (9) ADDITIONAL AUTHORITY.--The district shall have the
5 authority to determine whether to issue taxable or tax-exempt
6 bonds under this section and whether the bonds are to bear
7 interest at a fixed rate or variable rate or rates, and the
8 district shall have the authority to determine the security
9 for the bonds, including any credit enhancements.

10 Section 9. Report to county commissioners and
11 legislative delegation.--

12 (1) The district shall annually submit a report,
13 including its budget, to the local board of county
14 commissioners and to the local legislative delegation.

15 (2) Any district created pursuant to the provisions of
16 this act shall comply with all other statutory requirements of
17 general application which relate to the filing of any
18 financial reports or compliance reports required under part
19 III of chapter 218, Florida Statutes, or any other report or
20 documentation required by law, including the requirements of
21 ss. 189.415, 189.417, and 189.418, Florida Statutes.

22 Section 10. Dissolution of elder services
23 districts.--Any district created pursuant to the provisions of
24 this act may be dissolved by the county governing body by
25 ordinance subject to the approval of the electorate. If any
26 district is dissolved pursuant to the provisions of this
27 section, each county shall first obligate itself to assume the
28 debts, liabilities, contracts, and outstanding obligations of
29 the district within the total millage available to the county
30 governing body for all county and municipal purposes as
31 provided for under s. 9, Art. VII of the State Constitution.

