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2 An act relating to the Florosa Fire Control
3 District, Okaloosa County; repealing chapter
4 74-543, Laws of Florida, as amended; providing
5 for the creation and boundaries of the Florosa
6 Fire Control District; providing the intent and
7 purposes of this act; providing definitions;
8 providing for the election of a district board
9 of commissioners; providing for terms of
10 office; providing for officers and meetings of
11 the board; providing for commissioners'
12 compensation and expenses; requiring a bond;
13 providing general and special powers of the
14 district; exempting district assets and
15 property from taxation; providing requirements
16 and procedures for the levy of ad valorem
17 taxes, non-ad valorem taxes, assessments, user
18 charges, and impact fees; providing for
19 referenda; providing for enforcement; providing
20 for requirements and procedures for issuance of
21 bonds; providing for referenda; providing for
22 expansion and merger of the district
23 boundaries; providing for severability;
24 providing an effective date.

25
26 Be It Enacted by the Legislature of the State of Florida:

27
28 Section 1. Chapter 74-543, Laws of Florida, is
29 codified, reenacted, amended, and repealed as herein provided.

30 Section 2. The Florosa Fire Control District is
31 re-created and reenacted to read:

1 Section 1. Creation; boundaries.--
2 (1) Upon this act becoming a law, all of the following
3 lands in Okaloosa County shall be incorporated as an
4 independent special fire control district, which shall be a
5 public municipal corporation for the public benefit, with
6 perpetual existence, to be known as the Florosa Fire Control
7 District in which name it may sue and be sued, lease, own,
8 possess, and convey real and personal property, by purchase or
9 gift or otherwise, in order to carry out the purposes of this
10 act. The lands so incorporated shall include the following:

11
12 Beginning at the East line of Section 14,
13 Township 2 South, Range 25 West, which is the
14 West boundary of Hurlburt Air Force Base and
15 including those portions of Sections 14, 15,
16 16, 17, 18, 19, 20, 21 and 22 that lay South of
17 the Eglin Field Military Reservation North of
18 Santa Rosa Sound within Okaloosa County,
19 Florida. All of the above partial sections are
20 contained in Township 2 South, Range 25 West,
21 Okaloosa County, Florida.

22
23 (2) Any lands within a municipality included in the
24 boundaries of the district as described herein shall be
25 excluded from the district and its jurisdiction. If any area,
26 tract, or parcel of land within the boundaries of the district
27 shall hereafter become annexed to a municipality, such area,
28 tract, or parcel of land shall be excluded from the district
29 effective the next January 1 following such annexation by a
30 municipality. Nothing contained in this act shall preclude
31 any municipality from annexing lands to the territorial limits

1 of the municipality even if such land is included within the
2 district.

3 (3) Should any part of the territory covered in this
4 act be held not to be included herein, then this act shall
5 continue in effect as to the balance of the territory.

6 Section 2. Intent.--The purposes of this act are to:

7 (1) Comply with chapter 97-256, Laws of Florida, which
8 calls for the codification of charters of all independent
9 special fire control districts as defined in s. 189.403,
10 Florida Statutes, which were created by special law of local
11 application or general law of local application.

12 (2) Provide standards, direction, and procedures
13 concerning the operation and governance of the special fire
14 control district known as the Florosa Fire Control District.

15 (3) Provide greater uniformity between the Florosa
16 Fire Control District and other independent special fire
17 control districts.

18 (4) Provide greater uniformity in the financing
19 authority of the Florosa Fire Control District without
20 hampering the efficiency and effectiveness of current
21 authorized and implemented methods and procedures of raising
22 revenues.

23 (5) Improve communication and coordination between the
24 Florosa Fire Control District and other local governments with
25 respect to short-range and long-range planning to meet the
26 demands for service delivery while maintaining fiscal
27 responsibility.

28 (6) Provide uniform procedures for electing members of
29 the governing board of the Florosa Fire Control District to
30 ensure greater accountability to the public.

31 Section 3. Definitions.--

1 (1) "Board" means the governing board of the Florosa
2 Fire Control District.

3 (2) "District" means the Florosa Fire Control
4 District, an independent special fire control district as
5 defined in s. 189.403, Florida Statutes.

6 (3) "Elector" means a person who is a resident of the
7 Florosa Fire Control District and is qualified to vote in a
8 general election within Okaloosa County.

9 (4) "Emergency medical service" means basic and
10 advanced life support service as defined in s. 401.23, Florida
11 Statutes.

12 (5) "Rescue response service" means an initial
13 response to an emergency or accident situation, including, but
14 not limited to, a plane crash, a trench or building collapse,
15 a swimming or boating accident, or a motor vehicle accident.

16 Section 4. District board of commissioners;
17 membership, terms of office, officers, meetings.--

18 (1)(a) The business affairs of the district shall be
19 conducted and administered by a five-member board. The board
20 shall be elected in nonpartisan elections by the electors of
21 the district. Except as provided in this act, such elections
22 shall be held at a time and in a manner prescribed by law for
23 holding general elections in accordance with s. 189.405(2)(a)
24 and (3), Florida Statutes, and each member shall be elected
25 for a term of 4 years and serve until the member's successor
26 assumes office. Candidates for the board of the district
27 shall qualify with the Okaloosa County Supervisor of
28 Elections. All candidates may qualify by paying a filing fee
29 of at least \$25 or by obtaining the signatures of at least 25
30 registered electors of the district on petition forms provided
31 by the Supervisor of Elections which petitions shall be

1 submitted and checked in the same manner as petitions filed by
2 nonpartisan judicial candidates pursuant to s. 105.035,
3 Florida Statutes.

4 (b) The members of the board shall be elected by the
5 electors of the district in the manner provided in this
6 section. The office of each member of the board is designated
7 as being a seat on the board, distinguished from each of the
8 other seats by a numeral: 1, 2, 3, 4, or 5. The numerical
9 seat designation does not designate a geographical
10 subdistrict. Each candidate for a seat on the board shall
11 designate, at the time the candidate qualifies, the seat on
12 the board for which the candidate is qualifying. The name of
13 each candidate who qualifies for election to a seat on the
14 board shall be included on the ballot in a way that clearly
15 indicates the seat for which the candidate is a candidate.
16 The candidate for each seat who receives the most votes cast
17 for a candidate for the seat shall be elected to the board.

18 (2) Each member of the board must be a qualified
19 elector at the time he or she qualifies and continually
20 throughout his or her term.

21 (3) Each elected member of the board shall assume
22 office 10 days following the member's election. Annually,
23 within 60 days after the newly elected members have taken
24 office, the board shall organize by electing from its members
25 a chair, a vice chair, a secretary, and a treasurer. The
26 positions of secretary and treasure may be held by one member.
27 Funds of the district may be disbursed only upon the order or
28 pursuant to resolution of the board. However, a petty cash
29 account may be authorized by the board. The board may give
30 the treasurer additional powers and duties that it deems
31 appropriate.

1 (4) Members of the board may each be paid a salary or
2 honorarium to be determined by at least a majority plus one
3 vote of the board, which salary or honorarium may not exceed
4 \$500 per month for each member. Special notice of any meeting
5 at which the board will consider a salary change for a board
6 member shall be published at least once, at least 14 days
7 prior to the meeting, in a newspaper of general circulation in
8 Okaloosa County. Separate compensation for the board member
9 serving as treasurer may be authorized by like vote so long as
10 total compensation for the board member does not exceed \$500
11 per month. Members may be reimbursed for travel and per diem
12 expenses as provided in s. 112.061, Florida Statutes.

13 (5) If a vacancy occurs on the board due to the
14 resignation, death, or removal of a board member or the
15 failure of anyone to qualify for a board seat, the remaining
16 members may appoint a qualified person to fill the seat until
17 the next general election, at which time an election shall be
18 held to fill the vacancy for the remaining term, if any. The
19 board shall remove any member who has three consecutive
20 unexcused absences from regularly scheduled meetings. The
21 board shall adopt a resolution defining excused and unexcused
22 absences.

23 (6) Each member shall, upon assuming office, take and
24 subscribe to the oath of office prescribed by s. 5(b), Art. II
25 of the State Constitution and s. 876.05, Florida Statutes.
26 Each member, within 30 days of assuming office, must give the
27 Governor a good and sufficient surety bond in the sum of
28 \$5,000, the cost thereof being born by the district,
29 conditioned on the member's faithful performance of his or her
30 duties of office.

31

1 (7) The board shall keep a permanent record book
2 entitled "Record of Proceedings of the Florosa Fire Control
3 District," in which the minutes of all meetings, resolutions,
4 proceedings, certificates, bonds given by commissioners, and
5 corporate acts shall be recorded. The record book shall be
6 open to inspection in the same manner as state, county, and
7 municipal records are open under chapter 119, Florida
8 Statutes, and s. 24, Art. I of the State Constitution. The
9 record book shall be kept at the office or other regular place
10 of business maintained by the board for the Florosa Fire
11 Control District.

12 (8) All meetings of the board shall be open to the
13 public, consistent with chapter 286, Florida Statutes, s.
14 189.417, Florida Statutes, and other applicable general laws.

15 (9) The officers of the board of commissioners shall
16 have the duties usually pertaining to like officers. A record
17 shall be kept of all meetings of the board in a manner
18 consistent with subsection (7), and in such meetings
19 concurrence of a majority of the commissioners shall be
20 necessary to any affirmative action by the board.

21 (10) The books and records of the district shall be
22 audited at least annually, at the expense of the district, as
23 outlined in s. 11.45, Florida Statutes.

24 Section 5. General powers.--The district shall have
25 and the board may exercise by majority vote, the following
26 powers:

27 (1) To sue and be sued in the name of the district, to
28 adopt and use a seal and authorize the use of a facsimile
29 thereof, and to make and execute contracts and other
30 instruments necessary or convenient to the exercise of its
31 powers.

1 (2) To provide for a pension or retirement plan for
2 its employees. Notwithstanding the prohibition against extra
3 compensation as provided in s. 215.425, Florida Statutes, the
4 board may provide for an extra compensation program, including
5 a lump-sum bonus payment program, to reward outstanding
6 employees whose performance exceeds standards, if the program
7 provides that a bonus payment may not be included in an
8 employee's regular base rate of pay and may not be carried
9 forward in subsequent years.

10 (3) To contract for the services of consultants to
11 perform planning, engineering, legal, or other professional
12 services.

13 (4) To borrow money and accept gifts, to apply for and
14 use grants or loans of money or other property from the United
15 States, the state, a unit of local government, or any person
16 for any district purposes and enter into agreements required
17 in connection therewith, and to hold, use, sell, and dispose
18 of such moneys or property for any district purpose in
19 accordance with the terms of the gift, grant, loan, or
20 agreement relating thereto.

21 (5) To adopt resolutions and procedures prescribing
22 the powers, duties, and functions of the officers of the
23 district, the conduct of the business of the district, the
24 maintenance of records, and the form of other documents and
25 records of the district. The board may also adopt ordinances
26 and resolutions that are necessary to conduct district
27 business, if such ordinances do not conflict with any
28 ordinances of a local general purpose government within whose
29 jurisdiction the district is located. Any resolution or
30 ordinance adopted by the board and approved by referendum vote
31

1 of district electors may only be repealed by referendum vote
2 of district electors.

3 (6) To maintain an office at places it designates
4 within a county or municipality in which the district is
5 located and appoint an agent of record.

6 (7) To acquire, by purchase, lease, gift, dedication,
7 devise, or otherwise, real and personal property or any estate
8 therein for any purpose authorized by this act and to trade,
9 sell, or otherwise dispose of surplus real or personal
10 property. The board may purchase equipment by an installment
11 sales contract if funds are available to pay the current
12 year's installments on the equipment and to pay the amounts
13 due that year on all other installments and indebtedness.

14 (8) To hold, control, and acquire by donation or
15 purchase any public easement, dedication to public use,
16 platted reservation for public purposes, or reservation for
17 those purposes authorized by this act and to use such
18 easement, dedication, or reservation for any purpose
19 authorized by this act consistent with applicable adopted
20 local government comprehensive plans and land development
21 regulations.

22 (9) To lease as lessor or lessee to or from any
23 person, firm, corporation, association, or body, public or
24 private, any facility or property of any nature for the use of
25 the district when necessary to carry out the district's duties
26 and authority under this act.

27 (10) To borrow money and issue bonds, revenue
28 anticipation notes, or certificates payable from and secured
29 by a pledge of funds, revenues, taxes and assessments,
30 warrants, notes, or other evidence of indebtedness, and to
31

1 mortgage real and personal property when necessary to carry
2 out the district's duties and authority under this act.

3 (11) To charge user and impact fees authorized by
4 resolution of the board, in amounts necessary to conduct
5 district activities and services, and to enforce their receipt
6 and collection in the manner prescribed by resolution and
7 authorized by law. However, the imposition of impact fees may
8 only be authorized as provided by subsection (4) of section 8.

9 (12) To exercise the right and power of eminent
10 domain, pursuant to chapter 73 or chapter 74, Florida
11 Statutes, over any property within the district, except
12 municipal, county, state, special district, or federal
13 property used for a public purpose, for the uses and purposes
14 of the district relating solely to the establishment and
15 maintenance of fire stations and fire substations,
16 specifically including the power to take easements that serve
17 such facilities consistent with applicable adopted local
18 government comprehensive plans and land development
19 regulations.

20 (13) To cooperate or contract with other persons or
21 entities, including other governmental agencies, as necessary,
22 convenient, incidental, or proper in connection with providing
23 effective mutual aid and furthering any power, duty, or
24 purpose authorized by this act.

25 (14) To assess and impose upon real property in the
26 district ad valorem taxes and non-ad valorem assessments as
27 authorized by this act.

28 (15) To impose and foreclose non-ad valorem assessment
29 liens as provided by this act or to impose, collect, and
30 enforce non-ad valorem assessments pursuant to chapter 197,
31 Florida Statutes.

1 (16) To select as a depository for its funds any
2 qualified public depository as defined in s. 280.02, Florida
3 Statutes, which meets all the requirements of chapter 280,
4 Florida Statutes, and has been designated by the State
5 Treasurer as a qualified public depository, upon such terms
6 and conditions as to the payment of interest upon the funds
7 deposited as the board deems just and reasonable.

8 (17) To provide adequate insurance on all real and
9 personal property, equipment, employees, volunteer
10 firefighters, and other personnel.

11 (18) To organize, participate in, and contribute
12 monetarily to organizations or associations relating to the
13 delivery of or improvement of fire control, fire prevention,
14 and emergency rescue services, or district administration.

15 (19) To promulgate and enforce reasonable fire
16 regulations by resolution.

17 Section 6. Exemption from taxation.--Since the
18 exercise of the powers conferred by this act constitutes
19 action by a political subdivision performing essential public
20 functions and since the property of each district constitutes
21 public property used for public purposes, all assets and
22 properties of the district, including property acquired
23 through the foreclosure of any tax or assessment lien, are
24 exempt from all taxes imposed by the state or any political
25 subdivision, agency, or instrumentality of the state.

26 Section 7. Special powers.--The Florosa Fire Control
27 District shall provide for fire suppression and prevention by
28 establishing and maintaining fire stations and fire
29 substations and acquiring and maintaining such firefighting
30 and fire protection equipment deemed necessary to prevent or
31 fight fires. All construction shall be in compliance with

1 applicable state, regional, and local regulations, including
2 adopted comprehensive plans and land development regulations.

3 The board shall have and may exercise any or all of the
4 following special powers relating to facilities and duties
5 authorized by this act:

6 (1) Establish and maintain emergency medical and
7 rescue response services and acquire and maintain rescue,
8 medical, and other emergency equipment, pursuant to the
9 provisions of chapter 401, Florida Statutes, and any
10 certificate of public convenience and necessity or its
11 equivalent issued thereunder.

12 (2) Employ, train, and equip such personnel, and
13 train, coordinate, and equip such volunteer firefighters, as
14 are necessary to accomplish the duties of the district. The
15 board may employ and fix the compensation of a fire chief or
16 chief administrator. The board shall prescribe the duties of
17 such person, which shall include supervision and management of
18 the operations of the district and its employees and
19 maintenance and operation of its facilities and equipment. The
20 fire chief or chief administrator may employ or terminate the
21 employment of such other persons, including, without
22 limitation, professional, supervisory, administrative,
23 maintenance, and clerical employees, as are necessary and
24 authorized by the board. The compensation and other conditions
25 of employment of the officers and employees of the district
26 shall be provided by the board.

27 (3) Conduct public education to promote awareness of
28 methods to prevent fires and reduce the loss of life and
29 property from fires or other public safety concerns.

30 (4) Adopt and enforce fire safety standards and codes
31 and enforce the rules of the State Fire Marshall consistent

1 with the exercise of the duties authorized by chapter 553 or
2 chapter 633, Florida Statutes, with respect to fire
3 suppression and prevention and fire safety code enforcement.

4 (5) Conduct arson investigations and cause-and-origin
5 investigations.

6 (6) Adopt hazardous material safety plans and
7 emergency response plans in coordination with the county
8 emergency management agency as provided in chapter 252,
9 Florida Statutes.

10 (7) Contract with general purpose local government for
11 emergency management planning and services.

12 Section 8. Taxes, non-ad valorem assessments; impact
13 fees and user charges.--

14 (1) AD VALOREM TAXES.--The elected board of
15 commissioners may levy and assess ad valorem taxes on all
16 taxable property in the district to construct, operate, and
17 maintain district facilities and services, to pay the
18 principal of, and interest on, general obligation bonds of the
19 district, and to provide for any sinking or other funds
20 established in connection with such bonds. An ad valorem tax
21 levied by the board for operating purposes, exclusive of debt
22 service on bonds, may not exceed 3.75 mills. This district has
23 the authority to levy and assess ad valorem taxes to provide
24 funds for the general purposes of the district in an amount
25 not exceeding 1.00 mill as approved by referendum of the
26 electors of the district when it was created in November 1974,
27 under the authority of chapter 74-543, Laws of Florida. The
28 levy of ad valorem taxes pursuant to this section must be
29 approved by referendum called by the board when the proposed
30 levy of ad valorem taxes exceeds the amount as authorized in
31 the referendum under the prior special act as referenced

1 above. Nothing in this act shall require a referendum on the
2 levy of ad valorem taxes in the amount as previously
3 authorized by special act, general law of local application,
4 or county ordinance approved by referendum. Such tax shall be
5 assessed, levied, and collected in the same manner as county
6 taxes. The levy of ad valorem taxes approved by referendum
7 shall be reported within 60 days after the vote to the
8 Department of Community Affairs.

9 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
10 commissioners may levy non-ad valorem assessments to provide
11 funds for the purposes of the district. The rate of such
12 assessments must be fixed by resolution of the board pursuant
13 to the procedures contained in section 9. Non-ad valorem
14 assessment rates set by the board may exceed the maximum rates
15 established by this or any prior special act, any county
16 ordinance, the previous year's resolution, or a referendum in
17 an amount not to exceed the average annual growth rate in
18 Florida personal income over the previous 5 years. Non-ad
19 valorem assessment rate increases within the personal income
20 threshold are deemed to be within the maximum rate authorized
21 by law at the time of initial imposition. Proposed non-ad
22 valorem assessment increases which exceed the rate set the
23 previous fiscal year or the rate previously set by special act
24 or county ordinance, whichever is more recent, by more than
25 the average annual growth rate in Florida personal income over
26 the last 5 years, must be approved by referendum of the
27 electors of the district. Non-ad valorem assessments shall be
28 imposed, collected, and enforced pursuant to section 9.

29 (3) USER CHARGES.--

30 (a) The board may provide a reasonable schedule of
31 charges for special emergency services, including fighting

1 fires occurring in or to structures outside the district,
2 motor vehicles, marine vessels, aircraft, or rail cars, or as
3 a result of the operation of such motor vehicles or marine
4 vessels, to which the district is called to render such
5 emergency service, and may charge a fee for the services
6 rendered in accordance with the schedule.

7 (b) The board may provide a reasonable schedule of
8 charges for fighting fires occurring in or at refuse dumps or
9 as a result of an illegal burn, which fire, dump, or burn is
10 not authorized by general or special law, rule, regulation,
11 order, or ordinance and which the district is called upon to
12 fight or extinguish.

13 (c) The board may provide a reasonable schedule of
14 charges for responding to, assisting with, or mitigating
15 emergencies that either threaten or could threaten the health
16 and safety of persons, property, or the environment, to which
17 the district has been called, including a charge for
18 responding to false alarms.

19 (d) The board may provide a reasonable schedule of
20 charges for inspecting structures, plans, and equipment to
21 determine compliance with firesafety codes and standards.

22 (e) The district shall have a lien upon any real
23 property, motor vehicle, marine vessel, aircraft, or rail car
24 for any charge assessed under this subsection.

25 (4) IMPACT FEES.--If the general purpose local
26 government has not adopted an impact fee for fire services
27 which is distributed to the district for construction within
28 its jurisdictional boundaries, the board may establish a
29 schedule of impact fees for new construction to pay for the
30 cost of new facilities and equipment, the need for which is in
31 whole or in part the result of new construction. The impact

1 fees collected by the district under this subsection shall be
2 kept separate from other revenues of the district and must be
3 used exclusively to acquire, purchase, or construct new
4 facilities or portions thereof needed to provide fire
5 protection and emergency services to new construction. As used
6 in this subsection, "new facilities" means land, buildings,
7 and capital equipment, including, but not limited to, fire and
8 emergency vehicles, radio-telemetry equipment, and other
9 firefighting or rescue equipment. The board shall maintain
10 adequate records to ensure that impact fees are expended only
11 for permissible new facilities or equipment. The board may
12 enter into agreements with general purpose local governments
13 to share in the revenues from fire protection impact fees
14 imposed by such governments.

15 Section 9. Procedures for the levy and collection of
16 non-ad valorem assessments.--

17 (1) The district may provide for the levy of non-ad
18 valorem assessments under this act on the lands and real
19 estate benefited by the exercise of the powers authorized by
20 this act, or any part thereof, for all or any part of the cost
21 thereof. In addition to the provisions set forth under this
22 act, the district shall also be entitled to exercise all other
23 rights and powers regarding the levy and collection of
24 additional non-ad valorem assessments as provided for under
25 chapter 191, Florida Statutes.

26 (2) The rate of assessment shall be fixed by
27 resolution of the board of commissioners on or before June 1
28 of each year and shall not in any event exceed one (1) mill
29 with the following exceptions:

30 (a) Fifty dollars annually shall be assessed against
31 commercial buildings with premises of 10,000 square feet or

1 less, and \$75 annually shall be assessed against commercial
2 businesses and commercial buildings with premises over 10,000
3 square feet. For the purpose of determining a commercial
4 business, it is the specific intent of this act to tax
5 individual businesses which are within a common building which
6 are separated by walls, partitions, or custom. The purchase of
7 a county occupational license shall be evidence of the
8 existence of a business. Apartment buildings, motels,
9 condominiums, mobile home parks, and other multiple family
10 residences shall not be considered commercial buildings.

11 (b) Each residential dwelling (including mobile homes
12 situated on any parcel of land within said district) shall pay
13 \$25 annually, provided that any structure of less than 200
14 square feet located on the same lot as a dwelling subject to
15 the tax imposed under this paragraph shall not be subject to
16 tax under this paragraph. It is expressly understood that
17 mobile home parks with occupational licenses or multiunit
18 dwellings are not included in this category and shall be
19 treated under paragraph (d).

20 (c) Six dollars per acre or fraction thereof shall be
21 assessed annually against each vacant lot and each acre or
22 fraction thereof of subdivided acreage situated within the
23 district. The term "vacant lot" as used in this paragraph
24 shall not include vacant spaces in mobile home parks.

25 (d) The rates for apartment buildings, motels,
26 condominiums, mobile home parks, and other multiple family
27 residences shall be as follows:

- 28 1. Two to 9 units or lots, \$25 each annually.
- 29 2. Ten to 24 units or lots, \$20 each annually.
- 30 3. Twenty-five to 50 units or lots, \$18 each annually.
- 31 4. Over 50 units or lots, \$15 each annually.

1
2 The total number of units or lots shall be the basis for
3 determining the rate which applies to each individual unit or
4 lot.

5 (e) The non-ad valorem assessment amounts as
6 established under paragraphs (2)(a)-(d) shall be subject to
7 annual increases, as may be approved by the board of
8 commissioners as provided for under subsection (2) of section
9 8.

10 (3) The board of commissioners may adopt by resolution
11 the current tax assessment and collection roll compiled and
12 prepared by the tax assessor of Okaloosa County and may adopt
13 a resolution fixing the levy on each lot or parcel of land
14 subject to taxation in the district, or may, at its
15 discretion, prepare or cause to be prepared an assessment and
16 collection roll setting forth a description of each lot or
17 parcel of land subject to taxation in the district together
18 with the amount of assessment fixed by resolution, and shall,
19 before June 1 of each year, deliver the roll to the tax
20 assessor for collection. All assessments shall be made
21 against the land subject to such assessments and the roll
22 shall set forth the names of the respective owners of such
23 lands.

24 (4) Any property owner in the district shall have the
25 right to file a protest in writing between June 10 and 20 of
26 each year against the proposed assessments and the amount or
27 rate thereof, and to appear before the board in support of
28 such protest at an opening meeting or meetings which shall be
29 held to hear and consider such protests and make adjustments
30 to the roll.

31

1 (5) Immediately after the adjustment period the board
2 of commissioners shall adopt a resolution fixing the rate of
3 special assessment and shall note the amount of the levy
4 against each parcel of property described in the tax roll and
5 shall transmit the tax roll and a certified copy of the
6 resolution to the county tax assessor on or before July 1 each
7 year. It shall be the duty of the tax collector of Okaloosa
8 County to include in the county tax roll the assessments made
9 by the board of commissioners of the district and to collect
10 such assessments according to the assessment roll and deliver
11 the proceeds of such collection, less the statutory fee,
12 monthly to the board of commissioners, taking their receipts
13 for such funds. The tax collector shall, upon delivery of such
14 funds to the board of commissioners, furnish them with a
15 description of the lands for which such payments are made.

16 (6) Such special assessments shall be a lien upon the
17 land so assessed along with county taxes until paid and, if
18 the same become delinquent, shall be considered a part of the
19 county tax, subject to the same penalties, charges, fees, and
20 remedies for enforcement and collection and shall be enforced
21 and collected as provided by law.

22 (7) Such special assessments shall be of equal benefit
23 to all property with fire protection being provided by the
24 Florosa Fire Control District pursuant to the provisions of
25 this act.

26 (8) The fiscal year for the district shall be from
27 October 1 to September 30 of each year.

28 Section 10. District issuance of bonds, notes, bond
29 anticipation notes, or other evidences of indebtedness.--

30 (1) The district may issue general obligation bonds,
31 assessment bonds, revenue bonds, notes, bond anticipation

1 notes, or other evidences of indebtedness to finance all or a
2 part of any proposed improvements authorized to be undertaken
3 under this act or under general or special law, provided the
4 total annual payments for the principal and interest on such
5 indebtedness shall not exceed 50 percent of the total annual
6 budgeted revenues of the district. The bonds shall be issued
7 in such denominations, mature on such dates and in such
8 amounts, and may be subject to optional and mandatory
9 redemption as determined by resolutions adopted by the board.
10 Bonds of the district may bear interest at a fixed, floating,
11 or adjustable rate and may be issued as interest-bearing
12 bonds, interest-accruing bonds, or zero coupon bonds at such
13 rate or rates, not exceeding the maximum rate permitted by
14 general law, as determined by resolution of the board.
15 Principal and interest shall be payable in the manner
16 determined by the board. The bonds shall be signed by manual
17 or facsimile signature of the chair or vice chair of the
18 board, attested with the seal of the district and by the
19 manual or facsimile signature of the secretary or assistant
20 secretary of the board.

21 (2) The bonds shall be payable from the non-ad valorem
22 assessments or other non-ad valorem revenues, including,
23 without limitation, user fees or charges or rental income
24 authorized to be levied, collected, or received pursuant to
25 this act or general law. General obligation bonds payable from
26 ad valorem taxes may also be issued by the district, but only
27 after compliance with s. 12, Art. VII of the State
28 Constitution. Subject to referendum approval, a district may
29 pledge its full faith and credit for the payment of principal
30 and interest on such general obligation bonds and for any
31 reserve funds provided therefor and may unconditionally and

1 irrevocably pledge itself to levy ad valorem taxes on all
2 property in the district to the extent necessary for the
3 payment thereof. The district is authorized, after notice and
4 opportunity to be heard has been afforded to those affected,
5 to impose, charge, and collect non-ad valorem revenues in
6 connection with any of the improvements authorized under this
7 act and to pledge the same for the payment of bonds.

8 (3) In connection with the sale and issuance of bonds,
9 the district may enter into any contracts which the board
10 determines to be necessary or appropriate to achieve a
11 desirable effective interest rate in connection with the bonds
12 by means of, but not limited to, contracts commonly known as
13 investment contracts, funding agreements, interest rate swap
14 agreements, currency swap agreements, forward payment
15 conversion agreements, futures, or contracts providing for
16 payments based on levels of or changes in interest rates, or
17 contracts to exchange cash flows or a series of payments, or
18 contracts, including, without limitation, options, puts, or
19 calls, to hedge payment, rate, spread, or similar exposure.
20 Such contracts or arrangements may also be entered into by the
21 district in connection with, or incidental to, entering into
22 any agreement which secures bonds or provides liquidity
23 therefor. Such contracts and arrangements shall be made upon
24 the terms and conditions established by the board, after
25 giving due consideration to the credit worthiness of the
26 counter parties, where applicable, including any rating by a
27 nationally recognized rating service or any other criteria as
28 may be appropriate.

29 (4) In connection with the sale and issuance of the
30 bonds, or the entering into any of the contracts or
31 arrangements referred to in subsection (3), the district may

1 enter into such credit enhancement or liquidity agreements,
2 with such payment, interest rate, security, default, remedy,
3 and any other terms and conditions as the board shall
4 determine.

5 (5) Notwithstanding any provision of law relating to
6 the investment or reinvestment of surplus funds of any
7 governmental unit, proceeds of the bonds and any money set
8 aside or pledged to secure payment of the principal, or
9 premium, if any, and interest on the bonds, or any of the
10 contracts entered into pursuant to subsection (3), may be
11 invested in securities or obligations described in the
12 resolution providing for the issuance of bonds.

13 (6) The bonds shall be sold in any manner not
14 inconsistent with general law, shall show the purpose for
15 which they are issued, and shall be payable out of the money
16 pledged therefor. The funds derived from the sale of said
17 bonds or any contract or arrangement shall be used for the
18 purpose of paying the cost of the services or improvements and
19 such costs, expenses, fees, and salaries as may be authorized
20 by law.

21 (7) Non-ad valorem assessments or any portion thereof
22 levied to pay the principal on bonds issued pursuant to this
23 act with respect to improvements financed therewith shall not
24 exceed the benefits assessed regarding such works or
25 improvements. If the bonds are sold at a discount, the amount
26 of the discount shall be treated as interest, not as
27 principal. Premiums payable upon the redemption of bonds
28 shall also be treated as interest. Interest to accrue on
29 account of issuing bonds shall not be construed as a part of
30 the costs of the works or improvements in determining whether
31 or not the costs of making such improvements are equal to or

1 in excess of the benefits assessed. If the property appraiser
2 and tax collector deduct their fees and charges from the
3 amount of non-ad valorem assessments levied and collected, and
4 if the landowners receive the statutorily permitted discount
5 for early payment of such non-ad valorem assessments, the
6 amount of such fees, charges, and discount shall not be
7 included in the amount of non-ad valorem assessments levied by
8 the district in determining whether such assessments are equal
9 to or in excess of the benefits assessed.

10 (8) The district may, whenever in the judgment of the
11 board it is advisable and in the best interests of the
12 landowners in the district, issue bonds to refund any or all
13 of the then outstanding bonded indebtedness of the district.

14 (9) The principal amount of refunding bonds may be in
15 any amount not in excess of the benefits assessed against the
16 lands with respect to which the refunded bonds were issued
17 less the principal amount of the refunded bonds previously
18 paid from non-ad valorem assessments. The proceeds of such
19 refunding bonds shall be used only to pay the principal,
20 premium, if any, and interest on the bonds to be refunded and
21 any discount or expense of the sale of the refunding bonds and
22 to provide a debt service reserve fund for the refunding
23 bonds. The district may also use other available revenues to
24 pay costs associated with the issuance or administration of
25 the refunding bonds.

26 (10) Assessments shall be levied for the payment of
27 the refunding bonds in the same manner as the assessments
28 levied for the refunded bonds and the refunding bonds shall be
29 secured by the same lien as the refunded bonds, and any
30 additional interest which accrues on account of the refunding
31 bonds shall be included and added to the original assessment

1 and shall be secured by the same lien, provided any interest
2 accrued shall not be considered as a part of the cost of
3 construction in determining whether the assessment exceeds the
4 benefits assessed.

5 (11) No proceedings shall be required for the issuance
6 of bonds or refunding bonds other than those provided by this
7 section and by general law.

8 Section 11. District expansion and merger.--

9 (1) The boundaries of the district may be modified,
10 extended, or enlarged upon approval or ratification by the
11 Legislature.

12 (2) The merger of the district with all or portions of
13 other independent special districts or dependent fire control
14 districts is effective only upon ratification by the
15 Legislature. The district may not, solely by reason of a
16 merger with another governmental entity, increase ad valorem
17 taxes on property within the original limits of the district
18 beyond the maximum established by the district's enabling
19 legislation, unless approved by the electors of the district
20 by referendum.

21 Section 3. If any clause, section, or provision of
22 this act shall be declared unconstitutional or invalid for any
23 reason, it shall be eliminated from this act, and the
24 remaining portion of the act shall be in full force and effect
25 and be as valid as if such invalid portion thereof had not
26 been incorporated therein.

27 Section 4. Chapter 74-543, Laws of Florida, Chapter
28 80-551, Laws of Florida, Chapter 84-488, Laws of Florida, and
29 Chapter 89-517, Laws of Florida, are repealed.

30 Section 5. This act shall take effect upon becoming a
31 law.