| 1  |   |
|----|---|
| 2  | An act relating to the Baker Fire District,                   |
| 3  | Okaloosa County; providing intent; re-creating                |
| 4  | and providing a charter for the district;                     |
| 5  | providing district boundaries; providing                      |
| 6  | purposes; providing definitions; providing for                |
| 7  | the election of a district board of                           |
| 8  | commissioners; providing for terms of office;                 |
| 9  | providing for officers and meetings of the                    |
| 10 | board; providing for commissioners'                           |
| 11 | compensation and expenses; requiring a bond;                  |
| 12 | providing for records; providing general and                  |
| 13 | special powers of the district; exempting                     |
| 14 | district assets and property from taxation;                   |
| 15 | providing requirements and procedures for the                 |
| 16 | levy of ad valorem taxes, non-ad valorem                      |
| 17 | assessments, user charges, and impact fees;                   |
| 18 | providing for referenda; providing for                        |
| 19 | enforcement; providing for requirements and                   |
| 20 | procedures for issuance of bonds; providing for               |
| 21 | expansion and merger of the district                          |
| 22 | boundaries; providing for severability;                       |
| 23 | providing for conflicts; providing an effective               |
| 24 | date.   |
| 25 |   |
| 26 | Be It Enacted by the Legislature of the State of Florida:     |
| 27 |   |
| 28 | Section 1. This act constitutes the codification of           |
| 29 | all ordinances relating to the Baker Fire District. It is the |
| 30 | intent of the Legislature in enacting this act to provide a   |
| 31 | single, comprehensive special act charter for the district,   |
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including all current legislative enactments and any 1 additional authority granted by this act. 2 3 Section 2. The Baker Fire District is re-created and 4 reenacted to read: 5 Section 1. Creation; intent.--The Baker Fire District 6 is recreated as an independent fire control district which 7 shall operate pursuant to this special act and the provisions 8 of chapter 191, Florida Statutes, the Independent Special Fire 9 Control District Act, as it may be amended from time to time, and all other general laws, whether referenced herein or not, 10 which are applicable to independent special districts. 11 12 Section 2. Creation; boundaries.--13 (1) All of the following lands in Okaloosa County 14 shall be incorporated as an independent special fire control district, which shall be a public municipal corporation for 15 the public benefit, with perpetual existence, to be known as 16 17 the Baker Fire District, in which name it may sue and be sued, and lease, own, possess, and convey real and personal 18 19 property, by purchase or gift or otherwise, to carry out the 20 purposes of this act. The lands so incorporated shall include 21 the following: 2.2 23 Begin at Okaloosa/Santa Rosa County line and six 3/4 miles south of the Alabama State Line, 24 thence Easterly and Southeasterly on State 25 26 Forest Road (Peaden Bridge Road then John Riley 27 Barnhill Road) to intersect with Narrows Creek, 28 thence Easterly along Narrows Creek to 29 intersect with State Highway 189, thence run 30 North 3/4 mile along State Highway 189 to 31 intersect with State Forest Road (Shockley 2

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| 1   | Springs Road) thence run Easterly along State   |
|-----|---|
| 2   | Forest Road (Shockley Springs Road) to          |
| 3   | intersect Bear Branch, continue East along Bear |
| 4   | Branch to intersect Yellow River, thence        |
| 5   | Southerly along Yellow River to intersection    |
| 6   | with Gum Creek, thence Northwesterly along Gum  |
| 7   | Creek to intersect with Old River Road, thence  |
| 8   | South along Old River Road for 1/4 mile to      |
| 9   | intersect with Griffith Cemetery Road, thence   |
| 10  | Southwesterly along Griffith Cemetery Road for  |
| 11  | 1 mile to intersection of North branch of Three |
| 12  | Mile Branch, thence Southerly along Three Mile  |
| 13  | Branch to Mill Creek, thence Southerly along    |
| 14  | South branch of Mill Creek to Garrett Mill      |
| 15  | Road, thence West along Garrett Mill Road 3/8   |
| 16  | mile to intersect State Highway 4, thence       |
| 17  | Northwesterly along State Highway 4 to          |
| 18  | intersect Keyser Mill Road, continue            |
| 19  | Southwesterly along Keyser Mill Road to         |
| 20  | intersect Galliver Cut off (County Road 189),   |
| 21  | thence North along Galliver Cut off to          |
| 22  | Lighthouse Church Road, continue West along     |
| 23  | Lighthouse Church Road to Penny Creek, thence   |
| 24  | Westerly along Penny Creek to Blackwater River, |
| 25  | thence Northwesterly along Blackwater River to  |
| 26  | Okaloosa/Santa Rosa County Line, thence North   |
| 27  | along Okaloosa/Santa Rosa County line for 10    |
| 28  | miles to point of beginning. Okaloosa County,   |
| 29  | Florida.  |
| 30  |   |
| 31  |   |
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| 1  | (2) Any lands within a municipality included in the            |
|----|--|
| 2  | boundaries of the district as described herein shall be        |
| 3  | excluded from the district and its jurisdiction. If any area,  |
| 4  | tract, or parcel of land within the boundaries of the district |
| 5  | shall hereafter become annexed to a municipality, such area,   |
| 6  | tract, or parcel of land shall be excluded from the district   |
| 7  | effective the next January 1 following such annexation by a    |
| 8  | municipality. Nothing contained in this act shall preclude any |
| 9  | municipality from annexing lands to the territorial limits of  |
| 10 | the municipality even if such land is included within the      |
| 11 | district.  |
| 12 | (3) Should any part of the territory covered in this           |
| 13 | act be held not to be included herein, then this act shall     |
| 14 | continue in effect as to the balance of the territory.         |
| 15 | Section 3. IntentThe purposes of this act are to:              |
| 16 | (1) Comply with chapter 97-256, Laws of Florida, which         |
| 17 | calls for the codification of charters of all independent      |
| 18 | special fire control districts as defined in section 191.003,  |
| 19 | Florida Statutes, which were created by special law or general |
| 20 | law of local application.                                      |
| 21 | (2) Provide standards, direction, and procedures               |
| 22 | concerning the operation and governance of the special fire    |
| 23 | control district known as the Baker Fire District.             |
| 24 | (3) Provide greater uniformity between the Baker Fire          |
| 25 | District and other independent special fire control districts. |
| 26 | (4) Provide greater uniformity in the financing                |
| 27 | authority of the Baker Fire District without hampering the     |
| 28 | efficiency and effectiveness of current authorized and         |
| 29 | implemented methods and procedures of raising revenues.        |
| 30 | (5) Improve communication and coordination between the         |
| 31 | Baker Fire District and other local governments with respect   |
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to short-range and long-range planning to meet the demands for 1 2 service delivery while maintaining fiscal responsibility. 3 (6) Provide uniform procedures for electing members of 4 the governing board of the Baker Fire District to ensure 5 greater accountability to the public. 6 Section 4. Definitions.--As used in this act: 7 (1) "Board" means the governing board of the Baker 8 Fire District. 9 (2) "District" means the Baker Fire District, an independent special fire control district as defined in 10 section 191.003, Florida Statutes. 11 12 (3) "Elector" means a person who is a resident of the Baker Fire District and is qualified to vote in a general 13 14 election within Okaloosa County. 15 (4) "Emergency medical service" means basic and advanced life support service as defined in section 401.23, 16 17 Florida Statutes. 18 (5) "Rescue response service" means an initial 19 response to an emergency or accident situation, including, but 20 not limited to, a plane crash, a trench or building collapse, 21 a swimming or boating accident, or a motor vehicle accident. 22 Section 5. District board of commissioners; 23 membership, terms of office, officers, meetings .--(1)(a) The business affairs of the district shall be 24 25 conducted and administered by a five-member board. The board shall be elected in nonpartisan elections by the electors of 26 the district. Except as provided in this act, such elections 27 shall be held at a time and in a manner prescribed by law for 28 29 holding general elections in accordance with section 189.405, Florida Statutes, and each member shall be elected for a term 30 of 4 years and serve until the member's successor assumes 31 5

office. Candidates for the board of the district shall qualify 1 2 with the Okaloosa County Supervisor of Elections. All 3 candidates may qualify by paying a filing fee of at least \$25 4 or by obtaining the signatures of at least 25 registered 5 electors of the district on petition forms provided by the 6 Supervisor of Elections, which petitions shall be submitted 7 and checked in the same manner as petitions filed by 8 nonpartisan judicial candidates pursuant to section 105.035, 9 Florida Statutes. (b) The members of the board shall be elected by the 10 electors of the district in the manner provided in this 11 12 section. The office of each member of the board is designated as being a seat on the board, distinguished from each of the 13 14 other seats by a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does not designate a geographical subdistrict. 15 Each candidate for a seat on the board shall designate, at the 16 17 time the candidate qualifies, the seat on the board for which the candidate is qualifying. The name of each candidate who 18 19 qualifies for election to a seat on the board shall be 20 included on the ballot in a way that clearly indicates the seat for which the candidate is a candidate. The candidate for 21 each seat who receives the most votes cast for a candidate for 22 23 the seat shall be elected to the board. (2) Each member of the board must be a qualified 24 elector at the time he or she qualifies and continually 25 26 throughout his or her term. (3) Each elected member of the board shall assume 27 office 10 days following the member's election. Annually, 28 29 within 60 days after the newly elected members have taken office, the board shall organize by electing from its members 30 31 a chair, a vice chair, a secretary, and a treasurer. The 6

positions of secretary and treasure may be held by one member. 1 2 Funds of the district may be disbursed only upon the order or 3 pursuant to resolution of the board. However, a petty cash 4 account may be authorized by the board. The board may give the treasurer additional powers and duties that it deems 5 6 appropriate. 7 (4) Members of the board may each be paid a salary or 8 honorarium to be determined by at least a majority plus one 9 vote of the board, which salary or honorarium may not exceed \$500 per month for each member. Special notice of any meeting 10 at which the board will consider a salary change for a board 11 12 member shall be published at least once, at least 14 days prior to the meeting, in a newspaper of general circulation in 13 14 Okaloosa County. Separate compensation for the board member serving as treasurer may be authorized by like vote so long as 15 total compensation for the board member does not exceed \$500 16 17 per month. Members may be reimbursed for travel and per diem expenses as provided in section 112.061, Florida Statutes. 18 19 (5) If a vacancy occurs on the board due to the 20 resignation, death, or removal of a board member or the 21 failure of anyone to qualify for a board seat, the remaining members may appoint a qualified person to fill the seat until 22 23 the next general election, at which time an election shall be held to fill the vacancy for the remaining term, if any. 24 The board shall remove any member who has three consecutive 25 26 unexcused absences from regularly scheduled meetings. The board shall adopt a resolution defining excused and unexcused 27 absences. 28 29 (6) Each member shall, upon assuming office, take and subscribe to the oath of office prescribed by s. 5(b), Art. II 30 31 of the State Constitution and section 876.05, Florida 7

Statutes. Each member, within 30 days of assuming office, must 1 2 give the Governor a good and sufficient surety bond in the sum 3 of \$5,000, the cost thereof being borne by the district, 4 conditioned on the member's faithful performance of his or her 5 duties of office. 6 The board shall keep a permanent record book (7) 7 entitled "Record of Proceedings of the Baker Fire District," in which the minutes of all meetings, resolutions, 8 9 proceedings, certificates, bonds given by commissioners, and corporate acts shall be recorded. The record book shall be 10 open to inspection in the same manner as state, county, and 11 12 municipal records are open under chapter 119, Florida Statutes, and s. 24, Art. I of the State Constitution. The 13 14 record book shall be kept at the office or other regular place 15 of business maintained by the board for the Baker Fire 16 District. 17 (8) All meetings of the board shall be open to the public, consistent with chapter 286, Florida Statutes, section 18 19 189.417, Florida Statutes, and other applicable general laws. 20 (9) The officers of the board of commissioners shall have the duties usually pertaining to like officers. A record 21 shall be kept of all meetings of the board in a manner 22 consistent with subsection (7), and in such meetings 23 concurrence of a majority of the commissioners shall be 24 necessary to any affirmative action by the board. 25 (10) The books and records of the district shall be 26 audited at least annually, at the expense of the district, as 27 28 outlined in section 11.45, Florida Statutes. 29 Section 6. General powers. -- The district shall have 30 and the board may exercise by majority vote the following 31 powers: 8

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| 1   | (1) To sue and be sued in the name of the district, to                      |
|-----|---|
| 2   | adopt and use a seal and authorize the use of a facsimile                   |
| 3   | thereof, and to make and execute contracts and other                        |
| 4   | instruments necessary or convenient to the exercise of its                  |
| 5   | powers.   |
| б   | (2) To provide for a pension or retirement plan for                         |
| 7   | its employees. In accordance with section 215.425, Florida                  |
| 8   | Statutes, the board may provide for an extra compensation                   |
| 9   | program, including a lump-sum bonus payment program, to reward              |
| 10  | outstanding employees whose performance exceeds standards, if               |
| 11  | the program provides that a bonus payment may not be included               |
| 12  | in an employee's regular base rate of pay and may not be                    |
| 13  | carried forward in subsequent years.  |
| 14  | (3) To contract for the services of consultants to                          |
| 15  | perform planning, engineering, legal, or other professional                 |
| 16  | services.   |
| 17  | (4) To borrow money and accept gifts, to apply for and                      |
| 18  | use grants or loans of money or other property from the United              |
| 19  | States, the state, a unit of local government, or any person                |
| 20  | for any district purposes and enter into agreements required                |
| 21  | in connection therewith, and to hold, use, sell, and dispose                |
| 22  | of such moneys or property for any district purpose in                      |
| 23  | accordance with the terms of the gift, grant, loan, or                      |
| 24  | agreement relating thereto.   |
| 25  | (5) To adopt resolutions and procedures prescribing                         |
| 26  | the powers, duties, and functions of the officers of the                    |
| 27  | district, the conduct of the business of the district, the                  |
| 28  | maintenance of records, and the form of other documents and                 |
| 29  | records of the district. The board may also adopt ordinances                |
| 30  | and resolutions that are necessary to conduct district                      |
| 31  | business, if such ordinances do not conflict with any                       |
|     | 9   |
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ordinances of a local general purpose government within whose 1 jurisdiction the district is located. Any resolution or 2 3 ordinance adopted by the board and approved by referendum vote of district electors may only be repealed by referendum vote 4 of district electors. 5 6 To maintain an office at places it designates (6) 7 within a county or municipality in which the district is 8 located and appoint an agent of record. 9 (7) To acquire, by purchase, lease, gift, dedication, devise, or otherwise, real and personal property or any estate 10 therein for any purpose authorized by this act and to trade, 11 sell, or otherwise dispose of surplus real or personal 12 property. The board may purchase equipment by an installment 13 14 sales contract if funds are available to pay the current year's installments on the equipment and to pay the amounts 15 due that year on all other installments and indebtedness. 16 17 (8) To hold, control, and acquire by donation or purchase any public easement, dedication to public use, 18 19 platted reservation for public purposes, or reservation for 20 those purposes authorized by this act and to use such 21 easement, dedication, or reservation for any purpose authorized by this act consistent with applicable adopted 22 23 local government comprehensive plans and land development 24 regulations. 25 (9) To lease as lessor or lessee to or from any person, firm, corporation, association, or body, public or 26 private, any facility or property of any nature for the use of 27 28 the district when necessary to carry out the district's duties 29 and authority under this act. 30 (10) To borrow money and issue bonds, revenue anticipation notes, or certificates payable from and secured 31 10

by a pledge of funds, revenues, taxes and assessments, 1 warrants, notes, or other evidence of indebtedness, and to 2 3 mortgage real and personal property when necessary to carry out the district's duties and authority under this act. 4 5 (11) To charge user and impact fees authorized by 6 resolution of the board, in amounts necessary to conduct 7 district activities and services, and to enforce their receipt 8 and collection in the manner prescribed by resolution and 9 authorized by law. However, the imposition of impact fees may only be authorized as provided by section 9(4). 10 (12) To exercise the right and power of eminent 11 12 domain, pursuant to chapter 73 or chapter 74, Florida Statutes, over any property within the district, except 13 14 municipal, county, state, special district, or federal property used for a public purpose, for the uses and purposes 15 of the district relating solely to the establishment and 16 17 maintenance of fire stations and fire substations, 18 specifically including the power to take easements that serve 19 such facilities consistent with applicable adopted local 20 government comprehensive plans and land development 21 regulations. 22 (13) To cooperate or contract with other persons or entities, including other governmental agencies, as necessary, 23 convenient, incidental, or proper in connection with providing 24 25 effective mutual aid and furthering any power, duty, or 26 purpose authorized by this act. 27 (14) To assess and impose upon real property in the 28 district ad valorem taxes and non-ad valorem assessments as 29 authorized by this act. 30 (15) To impose and foreclose non-ad valorem assessment liens as provided by this act or to impose, collect, and 31 11

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enforce non-ad valorem assessments pursuant to chapter 197, 1 2 Florida Statutes. 3 (16) To select as a depository for its funds any 4 qualified public depository as defined in section 280.02, 5 Florida Statutes, which meets all the requirements of chapter 6 280, Florida Statutes, and has been designated by the State 7 Treasurer as a qualified public depository, upon such terms 8 and conditions as to the payment of interest upon the funds 9 deposited as the board deems just and reasonable. (17) To provide adequate insurance on all real and 10 personal property, equipment, employees, volunteer 11 12 firefighters, and other personnel. (18) To organize, participate in, and contribute 13 14 monetarily to organizations or associations relating to the delivery of or improvement of fire control, fire prevention, 15 16 and emergency rescue services, or district administration. 17 (19) To promulgate and enforce reasonable fire 18 regulations by resolution. 19 Section 7. Exemption from taxation.--Since the 20 exercise of the powers conferred by this act constitutes 21 action by a political subdivision performing essential public 22 functions and since the property of the district constitutes 23 public property used for public purposes, all assets and properties of the district, including property acquired 24 25 through the foreclosure of any tax or assessment lien, are 26 exempt from all taxes imposed by the state or any political subdivision, agency, or instrumentality of the state. 27 28 Section 8. Special powers. -- The Baker Fire District 29 shall provide for fire suppression and prevention by 30 establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting 31 12

and fire protection equipment deemed necessary to prevent or 1 fight fires. All construction shall be in compliance with 2 3 applicable state, regional, and local regulations, including 4 adopted comprehensive plans and land development regulations. 5 The board shall have and may exercise any or all of the 6 following special powers relating to facilities and duties 7 authorized by this act: 8 (1) To establish and maintain emergency medical and 9 rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the 10 provisions of chapter 401, Florida Statutes, and any 11 12 certificate of public convenience and necessity or its 13 equivalent issued thereunder. 14 (2) To employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as 15 are necessary to accomplish the duties of the district. The 16 17 board may employ and fix the compensation of a fire chief or chief administrator. The board shall prescribe the duties of 18 19 such person, which shall include supervision and management of 20 the operations of the district and its employees and maintenance and operation of its facilities and equipment. The 21 fire chief or chief administrator may employ or terminate the 22 employment of such other persons, including, without 23 limitation, professional, supervisory, administrative, 24 maintenance, and clerical employees, as are necessary and 25 26 authorized by the board. The compensation and other conditions of employment of the officers and employees of the district 27 28 shall be provided by the board. 29 To conduct public education to promote awareness (3) 30 of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns. 31 13

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| 1  | (4) To adopt and enforce fire safety standards and             |
|----|--|
| 2  | codes and enforce the rules of the State Fire Marshal          |
| 3  | consistent with the exercise of the duties authorized by       |
| 4  | chapter 553, Florida Statutes, or chapter 633, Florida         |
| 5  | Statutes, with respect to fire suppression and prevention and  |
| 6  | fire safety code enforcement.                                  |
| 7  | (5) To conduct arson investigations and                        |
| 8  | cause-and-origin investigations.                               |
| 9  | (6) To adopt hazardous material safety plans and               |
| 10 | emergency response plans in coordination with the county       |
| 11 | emergency management agency as provided in chapter 252,        |
| 12 | Florida Statutes.  |
| 13 | (7) To contract with general purpose local government          |
| 14 | for emergency management planning and services.                |
| 15 | Section 9. Taxes, non-ad valorem assessments; impact           |
| 16 | fees and user charges  |
| 17 | (1) AD VALOREM TAXES The elected board of                      |
| 18 | commissioners may levy and assess ad valorem taxes on all      |
| 19 | taxable property in the district to construct, operate, and    |
| 20 | maintain district facilities and services, to pay the          |
| 21 | principal of, and interest on, general obligation bonds of the |
| 22 | district, and to provide for any sinking or other funds        |
| 23 | established in connection with such bonds. An ad valorem tax   |
| 24 | levied by the board for operating purposes, exclusive of debt  |
| 25 | service on bonds, may not exceed 3.75 mills. The levy of ad    |
| 26 | valorem taxes pursuant to this section must be approved by     |
| 27 | referendum called by the board. Nothing in this act shall      |
| 28 | require a referendum on the levy of ad valorem taxes in the    |
| 29 | amount as previously authorized by special act, general law of |
| 30 | local application, or county ordinance approved by referendum. |
| 31 | Such tax shall be assessed, levied, and collected in the same  |
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manner as county taxes. The levy of ad valorem taxes approved 1 2 by referendum shall be reported within 60 days after the vote 3 to the Department of Community Affairs. 4 (2) NON-AD VALOREM ASSESSMENTS. -- The elected board of 5 commissioners may levy non-ad valorem assessments to provide 6 funds for the purposes of the district. The rate of such 7 assessments must be fixed by resolution of the board pursuant 8 to the procedures contained in section 10. Non-ad valorem 9 assessment rates set by the board may exceed the maximum rates established by this or any prior special act, any county 10 ordinance, the previous year's resolution, or a referendum in 11 12 an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Non-ad 13 14 valorem assessment rate increases within the personal income 15 threshold are deemed to be within the maximum rate authorized by law at the time of initial imposition. Proposed non-ad 16 17 valorem assessment increases which exceed the rate set the previous fiscal year or the rate previously set by special act 18 19 or county ordinance, whichever is more recent, by more than 20 the average annual growth rate in Florida personal income over the last 5 years, must be approved by referendum of the 21 electors of the district. Non-ad valorem assessments shall be 22 23 imposed, collected, and enforced pursuant to section 10. (3) USER CHARGES.--24 (a) The board may provide a reasonable schedule of 25 26 charges for special emergency services, including fighting 27 fires occurring in or to structures outside the district, motor vehicles, marine vessels, aircraft, or rail cars, or as 28 29 a result of the operation of such motor vehicles or marine vessels, to which the district is called to render such 30 31 15

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emergency service, and may charge a fee for the services 1 2 rendered in accordance with the schedule. 3 (b) The board may provide a reasonable schedule of 4 charges for fighting fires occurring in or at refuse dumps or 5 as a result of an illegal burn, which fire, dump, or burn is 6 not authorized by general or special law, rule, regulation, 7 order, or ordinance and which the district is called upon to 8 fight or extinguish. 9 (c) The board may provide a reasonable schedule of charges for responding to, assisting with, or mitigating 10 emergencies that either threaten or could threaten the health 11 12 and safety of persons, property, or the environment, to which the district has been called, including a charge for 13 14 responding to false alarms. 15 (d) The board may provide a reasonable schedule of charges for inspecting structures, plans, and equipment to 16 17 determine compliance with firesafety codes and standards. (e) The district shall have a lien upon any real 18 19 property, motor vehicle, marine vessel, aircraft, or rail car 20 for any charge assessed under this subsection. 21 (4) IMPACT FEES.--If the general purpose local 22 government has not adopted an impact fee for fire services which is distributed to the district for construction within 23 its jurisdictional boundaries, the board may establish a 24 25 schedule of impact fees for new construction to pay for the 26 cost of new facilities and equipment, the need for which is in whole or in part the result of new construction. The impact 27 28 fees collected by the district under this subsection shall be 29 kept separate from other revenues of the district and must be 30 used exclusively to acquire, purchase, or construct new facilities or portions thereof needed to provide fire 31 16

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protection and emergency services to new construction. As used 1 in this subsection, "new facilities" means land, buildings, 2 3 and capital equipment, including, but not limited to, fire and emergency vehicles, radiotelemetry equipment, and other 4 firefighting or rescue equipment. The board shall maintain 5 6 adequate records to ensure that impact fees are expended only 7 for permissible new facilities or equipment. The board may 8 enter into agreements with general purpose local governments 9 to share in the revenues from fire protection impact fees imposed by such governments. 10 Section 10. Procedures for the levy and collection of 11 12 non-ad valorem assessments. --13 (1) The district may provide for the levy of non-ad 14 valorem assessments under this act on the lands and real 15 estate benefited by the exercise of the powers authorized by this act, or any part thereof, for all or any part of the cost 16 17 thereof. In addition to the provisions set forth under this act, the district shall also be entitled to exercise all other 18 19 rights and powers regarding the levy and collection of 20 additional non-ad valorem assessments as provided for under 21 chapter 191, Florida Statutes. The rate of assessment shall be fixed by 22 (2) 23 resolution of the board of commissioners on or before June 1 24 of each year as follows: 25 (a) Seventy-seven dollars annually shall be assessed 26 against commercial buildings and commercial businesses. For the purpose of determining a commercial business, it is the 27 28 specific intent of this act to tax individual businesses which 29 are within a common building which are separated by walls, partitions, or custom. The purchase of a county occupational 30 license shall be evidence of the existence of a business. 31 17

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Apartment buildings, motels, condominiums, mobile home parks, 1 and other multiple family residences shall not be considered 2 3 commercial buildings. 4 (b) Each residential dwelling unit, including mobile 5 homes situated on any parcel of land within the district, 6 shall pay \$47 annually. 7 (c) The non-ad valorem assessment amounts established 8 under paragraphs (a) and (b) shall be subject to annual 9 increases, as may be approved by the board of commissioners as provided for under section 9(2). 10 (3) The board of commissioners may adopt by resolution 11 12 the current tax assessment and collection roll compiled and prepared by the tax assessor of Okaloosa County, and may adopt 13 14 a resolution fixing the levy on each lot or parcel of land 15 subject to taxation in the district, or may, at its 16 discretion, prepare or cause to be prepared an assessment and 17 collection roll setting forth a description of each lot or parcel of land subject to taxation in the district together 18 19 with the amount of assessment fixed by resolution, and shall, 20 before June 1 of each year, deliver the roll to the tax assessor for collection. All assessments shall be made against 21 the land subject to such assessments and the roll shall set 22 23 forth the names of the respective owners of such lands. (4) Any property owner in the district shall have the 24 right to file a protest in writing between June 10 and 20 of 25 26 each year against the proposed assessments and the amount or rate thereof, and to appear before the board in support of 27 such protest at an opening meeting or meetings which shall be 28 29 held to hear and consider such protests and make adjustments 30 to the roll. 31 18

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Immediately after the adjustment period the board 1 (5) 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 by the board of commissioners of the <u>district</u> and to collect 9 such assessments according to the assessment roll and deliver 10 the proceeds of such collection, less the statutory fee, 11 12 monthly to the board of commissioners, taking their receipts for such funds. The tax collector shall, upon delivery of such 13 14 funds to the board of commissioners, furnish them with a 15 description of the lands for which such payments are made. (6) Such special assessments shall be a lien upon the 16 17 land so assessed along with county taxes until paid and, if the same become delinquent, shall be considered a part of the 18 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. (7) Such special assessments shall be of equal benefit 22 23 to all property with fire protection being provided by the Baker Fire District pursuant to the provisions of this act. 24 The fiscal year for the district shall be from 25 (8) 26 October 1 to September 30 of each year. Section 11. District issuance of bonds, notes, bond 27 28 anticipation notes, or other evidences of indebtedness .--29 (1) The district may issue general obligation bonds, assessment bonds, revenue bonds, notes, bond anticipation 30 notes, or other evidences of indebtedness to finance all or a 31 19

part of any proposed improvements authorized to be undertaken 1 under this act or under general or special law, provided the 2 3 total annual payments for the principal and interest on such 4 indebtedness shall not exceed 50 percent of the total annual 5 budgeted revenues of the district. The bonds shall be issued 6 in such denominations, mature on such dates and in such 7 amounts, and may be subject to optional and mandatory 8 redemption as determined by resolutions adopted by the board. 9 Bonds of the district may bear interest at a fixed, floating, or adjustable rate and may be issued as interest-bearing 10 bonds, interest-accruing bonds, or zero coupon bonds at such 11 12 rate or rates, not exceeding the maximum rate permitted by general law, as determined by resolution of the board. 13 14 Principal and interest shall be payable in the manner determined by the board. The bonds shall be signed by manual 15 or facsimile signature of the chair or vice chair of the 16 17 board, attested with the seal of the district and by the manual or facsimile signature of the secretary or assistant 18 19 secretary of the board. 20 (2) The bonds shall be payable from the non-ad valorem 21 assessments or other non-ad valorem revenues, including, without limitation, user fees or charges or rental income 22 authorized to be levied, collected, or received pursuant to 23 this act or general law. General obligation bonds payable from 24 ad valorem taxes may also be issued by the district, but only 25 26 after compliance with s. 12, Art. VII of the State Constitution. Subject to referendum approval, a district may 27 28 pledge its full faith and credit for the payment of principal 29 and interest on such general obligation bonds and for any 30 reserve funds provided therefor and may unconditionally and irrevocably pledge itself to levy ad valorem taxes on all 31 20

property in the district to the extent necessary for the 1 payment thereof. The district is authorized, after notice and 2 3 opportunity to be heard has been afforded to those affected, 4 to impose, charge, and collect non-ad valorem revenues in 5 connection with any of the improvements authorized under this 6 act and to pledge the same for the payment of bonds. 7 (3) In connection with the sale and issuance of bonds, 8 the district may enter into any contracts which the board 9 determines to be necessary or appropriate to achieve a desirable effective interest rate in connection with the bonds 10 by means of, but not limited to, contracts commonly known as 11 12 investment contracts, funding agreements, interest rate swap agreements, currency swap agreements, forward payment 13 14 conversion agreements, futures, or contracts providing for 15 payments based on levels of or changes in interest rates, or contracts to exchange cash flows or a series of payments, or 16 17 contracts, including, without limitation, options, puts, or calls, to hedge payment, rate, spread, or similar exposure. 18 19 Such contracts or arrangements may also be entered into by the 20 district in connection with, or incidental to, entering into 21 any agreement which secures bonds or provides liquidity therefor. Such contracts and arrangements shall be made upon 22 the terms and conditions established by the board, after 23 giving due consideration to the credit worthiness of the 24 25 counter parties, where applicable, including any rating by a 26 nationally recognized rating service or any other criteria as 27 may be appropriate. 28 (4) In connection with the sale and issuance of the 29 bonds, or the entering into any of the contracts or 30 arrangements referred to in subsection (3), the district may enter into such credit enhancement or liquidity agreements, 31 21

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with such payment, interest rate, security, default, remedy, 1 2 and any other terms and conditions as the board shall 3 determine. 4 (5) Notwithstanding any provision of law relating to 5 the investment or reinvestment of surplus funds of any 6 governmental unit, proceeds of the bonds and any money set 7 aside or pledged to secure payment of the principal, or 8 premium, if any, and interest on the bonds, or any of the 9 contracts entered into pursuant to subsection (3), may be invested in securities or obligations described in the 10 resolution providing for the issuance of bonds. 11 12 (6) The bonds shall be sold in any manner not inconsistent with general law, shall show the purpose for 13 14 which they are issued, and shall be payable out of the money 15 pledged therefor. The funds derived from the sale of said bonds or any contract or arrangement shall be used for the 16 17 purpose of paying the cost of the services or improvements and such costs, expenses, fees, and salaries as may be authorized 18 19 by law. 20 (7) Non-ad valorem assessments or any portion thereof levied to pay the principal on bonds issued pursuant to this 21 act with respect to improvements financed therewith shall not 22 23 exceed the benefits assessed regarding such works or improvements. If the bonds are sold at a discount, the amount 24 of the discount shall be treated as interest, not as 25 26 principal. Premiums payable upon the redemption of bonds shall also be treated as interest. Interest to accrue on account of 27 issuing bonds shall not be construed as a part of the costs of 28 29 the works or improvements in determining whether or not the costs of making such improvements are equal to or in excess of 30 31 the benefits assessed. If the property appraiser and tax 2.2

collector deduct their fees and charges from the amount of 1 2 non-ad valorem assessments levied and collected, and if the 3 landowners receive the statutorily permitted discount for 4 early payment of such non-ad valorem assessments, the amount 5 of such fees, charges, and discount shall not be included in 6 the amount of non-ad valorem assessments levied by the 7 district in determining whether such assessments are equal to 8 or in excess of the benefits assessed. 9 (8) The district may, whenever in the judgment of the board it is advisable and in the best interests of the 10 landowners in the district, issue bonds to refund any or all 11 12 of the then outstanding bonded indebtedness of the district. (9) The principal amount of refunding bonds may be in 13 14 any amount not in excess of the benefits assessed against the 15 lands with respect to which the refunded bonds were issued less the principal amount of the refunded bonds previously 16 17 paid from non-ad valorem assessments. The proceeds of such refunding bonds shall be used only to pay the principal, 18 19 premium, if any, and interest on the bonds to be refunded and 20 any discount or expense of the sale of the refunding bonds and to provide a debt service reserve fund for the refunding 21 bonds. The district may also use other available revenues to 22 23 pay costs associated with the issuance or administration of the refunding bonds. 24 (10) Assessments shall be levied for the payment of 25 26 the refunding bonds in the same manner as the assessments levied for the refunded bonds and the refunding bonds shall be 27 28 secured by the same lien as the refunded bonds, and any 29 additional interest which accrues on account of the refunding bonds shall be included and added to the original assessment 30 and shall be secured by the same lien, provided any interest 31 23

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accrued shall not be considered as a part of the cost of 1 2 construction in determining whether the assessment exceeds the 3 benefits assessed. 4 (11) No proceedings shall be required for the issuance of bonds or refunding bonds other than those provided by this 5 6 section and by general law. 7 Section 12. District expansion and merger .--8 (1) The boundaries of the district may be modified, 9 extended, or enlarged upon approval or ratification by the 10 Legislature. (2) The merger of the district with all or portions of 11 12 other independent or dependent fire control districts is effective only upon ratification by the Legislature. The 13 14 district may not, solely by reason of a merger with another governmental entity, increase ad valorem taxes on property 15 within the original limits of the district beyond the maximum 16 17 established by this act, unless approved by the electors of the district by referendum. 18 19 Section 3. If any clause, section, or provision of 20 this act shall be declared unconstitutional or invalid for any 21 reason, it shall be eliminated from this act, and the remaining portion of the act shall be in full force and effect 22 23 and be as valid as if such invalid portion thereof had not been incorporated therein. 24 Section 4. In the event of a conflict of the 25 26 provisions of this act with the provisions of any other act the provisions of this act shall control to the extent of such 27 28 conflict. 29 Section 5. This act shall take effect upon becoming a 30 law. 31 24