

By Senator Rossin

35-721-00

1                                   A bill to be entitled  
2           An act relating to Palm Beach County; providing  
3           for codification of special laws relating to  
4           the Pahokee Water Control District, a special  
5           tax district of the State of Florida composed  
6           of the County of Palm Beach; providing  
7           legislative intent and codifying and reenacting  
8           chapter 10002, Laws of Florida, 1923, chapter  
9           13715, Laws of Florida, 1929, chapter 14779,  
10          Laws of Florida, 1931, chapter 18042, Laws of  
11          Florida, 1937, chapter 19607, Laws of Florida,  
12          1939, chapter 20652, Laws of Florida, 1941,  
13          chapter 22877, Laws of Florida, 1945, chapter  
14          23622, Laws of Florida, 1947, chapter 28440,  
15          Laws of Florida, 1953, chapter 30151, Laws of  
16          Florida, 1955, chapter 57-433, Laws of Florida,  
17          chapter 63-877, Laws of Florida, chapter  
18          71-817, Laws of Florida, chapter 77-618, Laws  
19          of Florida, chapter 80-563, Laws of Florida,  
20          chapter 82-354, Laws of Florida, and chapter  
21          97-335, Laws of Florida; providing for repeal  
22          of all prior inconsistent special acts related  
23          to the Pahokee Water Control District;  
24          providing an effective date.

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

27  
28           Section 1. Pursuant to chapter 97-255, Laws of  
29 Florida, and chapter 98-320, Laws of Florida, this act  
30 constitutes the codification of all special acts relating to  
31 the Pahokee Water Control District, which is an independent

1 special district and political subdivision of the State of  
2 Florida. It is the intent of the Legislature in enacting this  
3 law to provide a single, comprehensive special-act charter for  
4 the district, including all current legislative authority  
5 granted to the district by its several legislative enactments  
6 and any additional authority granted by this act. It is  
7 further the intent of this act to preserve the district's  
8 authority, including the authority to annually assess and levy  
9 against the taxable property in the district.

10       Section 2. Chapter 10002, Laws of Florida, 1923;  
11 chapter 13715, Laws of Florida, 1929; chapter 14779, Laws of  
12 Florida, 1931; chapter 18042, Laws of Florida, 1937; chapter  
13 19607, Laws of Florida, 1939; chapter 20652, Laws of Florida,  
14 1941; chapter 22877, Laws of Florida, 1945; chapter 23622,  
15 Laws of Florida, 1947; chapter 28440, Laws of Florida, 1953;  
16 chapter 30151, Laws of Florida, 1955; chapter 57-433, Laws of  
17 Florida; chapter 63-877, Laws of Florida; chapter 71-817, Laws  
18 of Florida; chapter 77-618, Laws of Florida; chapter 80-563,  
19 Laws of Florida; chapter 82-354, Laws of Florida; and chapter  
20 97-335, Laws of Florida, relating to the Pahokee Water Control  
21 District of Florida, are codified, reenacted, amended, and  
22 repealed as provided in this act.

23       Section 3. The charter of the Pahokee Water Control  
24 District is reenacted to read:

25       Section 1. The creation and organization of the  
26 Pahokee Water Control District created and organized by the  
27 Circuit Court of Palm Beach County under the provisions of  
28 former Article I, Chapter III, Title VII, first Division of  
29 the Revised General Statutes of Florida, are ratified,  
30 validated, and confirmed.

31

1           Section 2. (1) The Pahokee Water Control District  
2 created and organized and by this act, ratified, validated,  
3 and confirmed shall embrace and include all the lands within  
4 the following boundaries:

5           Beginning at a point on the East Beach of Lake  
6 Okeechobee in Palm Beach County, Florida, where  
7 the section line dividing Sections 4 and 9,  
8 Township 42, Range 37, intersects Lake  
9 Okeechobee; thence in a southwesterly direction  
10 along the Lake Shore to where the section line  
11 dividing Sections 24 and 25, Township 42, Range  
12 36, intersects Lake Okeechobee; thence due East  
13 along that section line to where it intersects  
14 the East shore of Pelican Bay; thence southerly  
15 along the shore line to the Township line  
16 dividing Township 42 and Township 43; thence  
17 due East along that Township line to the Palm  
18 Beach Canal; thence following the West bank of  
19 the Palm Beach Canal in a northwesterly  
20 direction to the Northeast corner of Section  
21 19, Township 42, Range 38; thence South to the  
22 Southeast corner of Section 19; thence west to  
23 the Range line dividing Ranges 37 and 38;  
24 thence North along that Range line to the Palm  
25 Beach Canal; thence along the Palm Beach Canal  
26 to the section line dividing Sections 12 and  
27 13, Township 42, Range 37; thence West along  
28 that section line to the Southwest corner of  
29 Section 10, Township 42, Range 37; thence North  
30 to the Northwest corner of Section 10; thence  
31 West to the point of beginning; being Sections

1           13 and 24, Township 42, Range 37; Sections 8,  
2           9, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23,  
3           24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35,  
4           and 36, in Township 42, Range 37; that part of  
5           Sections 20, 28, and 34, Township 42, Range 38,  
6           lying South and West of the West Palm Beach  
7           Canal; and all of Sections 29, 30, 31, 32, and  
8           33, Township 32, Range 38.

9           (2) The district excludes the following described real  
10          estate situated in the west unit of the Pahokee Water Control  
11          District, more specifically described as follows:

12           Fractional Section 31, 272 Acres, Township 42  
13           South, Range 37 East, also described as Lot 4  
14           and North One-half of Northeast One-quarter,  
15           containing 95 acres, and Lots 1, 2, 3, 5, and  
16           6, and Southeast One-quarter of Northeast  
17           One-quarter, containing 177 acres.

18           (3) The territorial limits of Pahokee Water Control  
19          District shall also include those parcels of land consisting  
20          of 892.65 acres, described as follows:

21           Section 19 and that part of Section 18 lying  
22           South of the West Palm Beach Canal, Township 42  
23           South, Range 38 East, more particularly  
24           described as follows:  
25           Beginning at a point where the south  
26           right-of-way line of Conner's Highway  
27           (designated as State Road No. 716) intersects  
28           the west line of Section 18, Township 42 South,  
29           Range 38 East; thence south along the west line  
30           of Sections 18 and 19 to the southwest corner  
31           of Section 19; thence east along the south line

1           of Section 19 to the southeast corner of that  
2           section; thence north along the east line of  
3           Sections 19 and 18 to a point where the east  
4           line of Section 18 intersects the south  
5           right-of-way line of Conner's Highway; thence  
6           in a northwesterly direction along the south  
7           right-of-way line of Conner's Highway to a  
8           point where that right-of-way line intersects  
9           the west line of Section 18, the same being the  
10          point of beginning.

11          (4) The above-described parcels of land are removed  
12 from within the boundary lines of Pelican Lake Water Control  
13 District, a corporation under the drainage laws of the State  
14 of Florida, existing in Palm Beach County.

15          (5) The Pahokee Water Control District is to consist  
16 of two units, which units shall comprise all of the lands  
17 embraced in the district, as originally created, and shall be  
18 known, respectively, as the East Unit of the Pahokee Water  
19 Control District and the West Unit of the Pahokee Water  
20 Control District. The East Unit consists of all of that land  
21 embraced in the Pahokee Water Control District as originally  
22 created, lying eastwardly and southerly of, and the West Unit  
23 is to be all that land of the Pahokee Water Control District,  
24 as originally created, lying westwardly and northerly of, the  
25 following described line:

26           Commencing at the northwest corner of Section  
27           15, Township 42 South, Range 37 East, and  
28           running thence southerly and along the West  
29           Section Line of that Section to the Southwest  
30           corner of Section 15, which is also the  
31           Northeast corner of Section 21, same township

1       and range; thence westerly along the north line  
2       of Section 21 to the northwest corner of that  
3       section, which is also the northeast corner of  
4       Section 20, same township and range; thence  
5       southerly and along the lines dividing Sections  
6       21 and 20, and continuing in the same line  
7       which divides Sections 28 and 29, and 33 and  
8       32, same township and range, to the southerly  
9       line of Township 42 South; however, the outlet  
10       canal and spoil bank thereof shall exclusively  
11       be in and be part and parcel of the West Unit;  
12       further, neither the separation of the district  
13       into two units, nor any of the other provisions  
14       of this act respecting the rights, privileges,  
15       and directions contained in this act shall in  
16       any way affect, impair, change, lessen, or  
17       destroy the status, priority, validity, or lien  
18       of any of the bonds and the security underlying  
19       the same, heretofore issued for the purpose of  
20       carrying out the Plan of Improvement heretofore  
21       adopted for the Pahokee Water Control District  
22       and the taxes and assessments levied for the  
23       payment of interest and principal due and to  
24       become due upon the bonds heretofore issued,  
25       and that all bonds authorized herein and  
26       hereafter authorized shall be subject to bonds  
27       now outstanding and the taxes herein provided,  
28       or to be provided, for the retirement of bonds  
29       herein provided, shall be a junior lien to the  
30       taxes heretofore provided for bonds now  
31       outstanding.

1           Section 3. All indebtedness of the Pahokee Water  
2 Control District hereafter to be incurred shall not be  
3 contracted by the district as a whole, but shall be incurred  
4 and contracted only with reference to either of the units  
5 thereof severally, considering and treating these units for  
6 that purpose the same as though each unit constituted in  
7 itself a separate drainage district; and for that purpose,  
8 each of the units shall have all the powers, rights, and  
9 privileges that are conferred by general law upon a water  
10 control district; and in the creation of indebtedness and the  
11 issuance of bonds hereafter made, the lien of such  
12 indebtedness or bonds shall be wholly and only upon the land  
13 comprising the unit that is to be benefitted by the  
14 expenditure of the moneys for which the indebtedness has been  
15 incurred or bonds have been issued, and that shortly after the  
16 incurring of the indebtedness and the issuance of the bonds  
17 have been authorized by majority vote of the acreage of the  
18 land lying within that particular unit. All indebtedness  
19 thereafter incurred, and bonds issued with reference to either  
20 of the units, shall be paid both as to the principal and  
21 interest from taxes to be thereafter levied and assessed  
22 solely upon the lands in the particular unit that has  
23 authorized the incurring of the indebtedness by majority  
24 acreage vote. If any of the indebtedness so incurred is  
25 expended for purposes that require an annual appropriation for  
26 maintenance, that annual appropriation for maintenance must  
27 also be solely and wholly derived from maintenance taxes  
28 assessed and levied only upon the lands lying in that unit and  
29 expended solely for the benefit of such unit.

30           Section 4. The Board of Supervisors of the Pahokee  
31 Water Control District shall be composed of three citizens of

1 the United States, who must be resident freeholders of the  
2 State of Florida.

3 Section 5. The Board of Supervisors of the Pahokee  
4 Water Control District shall levy and impose upon all of the  
5 lands, including lands held by the Trustees of the Internal  
6 Improvement Fund, or its successor, lying and being situate  
7 within the boundaries of the district, a tax per acre, per  
8 annum, for each year, and such tax shall be known and  
9 designated a maintenance tax. The proceeds of the maintenance  
10 tax shall be used for purposes for which maintenance taxes are  
11 authorized to be levied by chapter 298, Florida Statutes.

12 Section 6. All indebtedness that is incurred  
13 hereafter, but not provided for in, but that may be incident  
14 to, the original Water Control Plan whether or not authorized  
15 by this act, may be incurred only as a separate and distinct  
16 indebtedness for either one or the other of the units for the  
17 benefit of which the indebtedness is incurred and such  
18 indebtedness, both as to principal and interest, may be paid  
19 only from taxes levied and imposed upon the lands in the  
20 respective units for which such indebtedness has been  
21 incurred.

22 Section 7. This act does not affect or change the  
23 boundaries of the Pahokee Water Control District, as  
24 heretofore established, its Water Control Plan or any action  
25 taken in respect thereto, or its supervisors, or officers, or  
26 their rights, powers, and duties, and all the provisions of  
27 any general law or laws applicable to the Pahokee Water  
28 Control District continue in effect except as otherwise  
29 expressly provided in this act.

30 Section 8. All acts and proceedings of the Circuit  
31 Court of Palm Beach County taken by, for, and on behalf of the



1 district since its creation; all acts and proceedings of the  
2 board of supervisors, the commissioners, and other officers  
3 and agents of the district, and of Palm Beach County, acting  
4 for and on behalf of the district; and any and all tax levies  
5 and assessments that have been made by the board of  
6 supervisors for and on behalf of the district are ratified,  
7 validated, and confirmed.

8 Section 9. The Board of Supervisors of the Pahokee  
9 Water Control District may construct such dikes, dams, and  
10 levees within Section 25, Township 42, Range 36; and across  
11 Pelican Bay; and along the shoreline or near thereto, of the  
12 waters of Lake Okeechobee and Pelican Bay, bordering the  
13 district, as it deems necessary or useful in its general plan  
14 of drainage.

15 Section 10. The Board of Supervisors of the Pahokee  
16 Water Control District may issue bonds, either with or without  
17 coupons, in denominations of \$1,000 each, or any multiple  
18 thereof, bearing interest from date of issuance at the lesser  
19 of the rate permitted by general law or a rate not to exceed  
20 an average net interest cost rate which shall be computed  
21 monthly by adding 150 basis points to the 20 "Bond-Buyer"  
22 Average Yield Index published immediately preceding the first  
23 day of each calendar month, payable semi-annually. Each bond  
24 shall mature within 30 years from its issuance, both principal  
25 and interest payable at a convenient banking house or trust  
26 company's office, to be named in the bonds, which bonds shall  
27 be signed by the President of the Board of Supervisors,  
28 attested with the seal of the district and by the signature of  
29 the Secretary of the Board. All bonds must be authorized by  
30 resolution of the Board of Supervisors and must be executed  
31 and delivered to the Treasurer of the district, who shall sell

1 the same in such quantities on such dates, and on such terms  
2 as the Board of Supervisors deems necessary to meet the  
3 payments for the restoration work. All such bonds shall be  
4 sold at public sale and shall be awarded to the bidder  
5 offering to purchase such bonds at the lowest net interest  
6 rate, which shall be determined by deducting the total amount  
7 of premium or adding the total amount of discount bid to the  
8 aggregate interest to be paid. The bonds must state on their  
9 face the purpose for which they are issued and shall be  
10 payable out of, and shall constitute a first lien on, the  
11 moneys derived from the restoration tax provided for in this  
12 act.

13 Section 11. The annual installments of total taxes to  
14 be levied and assessed annually by the Pahokee Water Control  
15 District upon all of the lands within the district, pursuant  
16 to the provisions of Article I, Chapter III, Title VII, first  
17 Division of the Revised General Statutes of the State of  
18 Florida 1920, (General Drainage Law), and acts amendatory  
19 thereof and supplemental thereto, constitute the "General Debt  
20 Service Tax."

21 Section 12. (1) There are established for the Pahokee  
22 Water Control District and the East Unit and West Unit thereof  
23 the following separate and distinct funds:

24 (a) The General Debt Service Fund, into which shall be  
25 paid the proceeds of the annual installments of total taxes,  
26 assessments heretofore levied and assessed, and the proceeds  
27 of the General Debt Service Tax to be levied and assessed  
28 hereafter upon all of the lands within the Pahokee Water  
29 Control District.

30 (b) The East Unit Debt Service Fund, into which shall  
31 be paid the proceeds of the flat taxes heretofore levied and

1 assessed upon the lands within the East Unit of the district  
2 and the proceeds of the East Unit Debt Service Tax authorized  
3 to be levied for the year 1937 and subsequent years.

4 (c) The East Unit Reserve Fund, into which shall be  
5 paid or transferred from the East Unit Debt Service Fund in  
6 each year a sum equal to 1.25 percent of the principal amount  
7 of bonds of the East Unit then outstanding, until the sum of  
8 \$7,000 has been accumulated in the East Unit Reserve Fund.

9 Thereafter, if the amount in the reserve fund should be  
10 reduced or depleted below \$7,000 by any expenditures or  
11 payments therefrom, or for any other reason, the board shall  
12 make such provision in the next annual East Unit Debt Service  
13 Tax levy or levies, as is required adequately to restore or  
14 replenish the reserve fund; however, the board is not required  
15 to transfer or pay from the East Unit Debt Service Fund into  
16 the East Unit Reserve Fund in any year an amount in excess of  
17 \$1,500.

18 (d) The West Unit Debt Service Fund, into which shall  
19 be paid the proceeds of the flat taxes heretofore levied and  
20 assessed upon the lands within the boundaries of the West  
21 Unit.

22 (e) The East Unit maintenance fund, into which shall  
23 be paid the proceeds of the maintenance tax heretofore levied  
24 upon the lands within the East Unit and the maintenance tax  
25 which is levied upon the lands within the East Unit.

26 (f) The West Unit Maintenance Fund, into which shall  
27 be paid the proceeds of the maintenance tax heretofore levied  
28 upon the lands within the West Unit and the maintenance tax  
29 which is levied upon the lands within the West Unit.

30 (2) The board may establish from time to time such  
31 other funds for the moneys of the district and the East and

1 West Units thereof as the board determines to be necessary,  
2 advisable, or expedient.

3 (3) Each of the funds created pursuant to this act  
4 shall be held inviolate and the moneys from time to time in  
5 each of such funds shall be used only for the purposes to  
6 which they are required to be devoted in accordance with the  
7 provisions of this act.

8 (4) The General Debt Service Fund shall be used  
9 exclusively for the payment of principal of and interest on  
10 any bonds of the district (as distinguished from any bonds of  
11 either Unit of the district) which are outstanding; any bonds  
12 and interest thereon which are subsequently issued for the  
13 purpose of refunding any of such bonds; interest coupons and  
14 interest thereon outstanding, or any bonds and interest  
15 thereon which are issued in exchange for any such bonds,  
16 interest coupons, or interest thereon; and for the maintenance  
17 of any Reserve or Sinking Fund that is established by  
18 resolution of the board for the purpose of paying the  
19 principal of and interest on any such bonds.

20 (5) The East Unit Debt Service Fund shall be used  
21 exclusively for the payment of principal of and interest on  
22 any bonds outstanding which are obligations solely of the East  
23 Unit of the district; or any bonds and interest thereon which  
24 are subsequently issued for the purpose of refunding any such  
25 bonds, interest coupons, and interest thereon; any bonds or  
26 interest thereon which are issued in exchange for any of such  
27 bonds, interest coupons, or interest thereon; or for the  
28 maintenance of the East Unit Reserve Funds provided in this  
29 act.

30 (6) The East Unit Reserve Fund shall be used  
31 exclusively for the payment of the principal of and interest

1 on the bonds which are payable from the proceeds of the East  
2 Unit Debt Service Tax when the moneys in the East Unit Debt  
3 Service Fund are insufficient for that purpose. The board may  
4 invest the moneys of the East Unit Reserve Fund in obligations  
5 of the United States or in obligations guaranteed as to  
6 principal and interest by the United States, or in the next  
7 maturing bonds of the East Unit which are payable solely from  
8 the proceeds of the East Unit Debt Service Tax at a price not  
9 to exceed the par value thereof. The board may sell and  
10 dispose of any securities in which the East Unit Reserve Fund  
11 has invested and may reinvest the proceeds thereof from time  
12 to time in conformity with the provisions of this section as  
13 it deems expedient. All sums of money that are realized by the  
14 board from the investments and reinvestments of the East Unit  
15 Reserve Fund shall be added to and become a part of the East  
16 Unit Reserve Fund.

17 (7) The West Unit Debt Service Fund shall be used  
18 exclusively for the payment of principal of and interest on  
19 any bonds outstanding which are obligations solely of the West  
20 Unit of the district. If any moneys remain in the West Unit  
21 Debt Service Fund after payment in full of all the bonds and  
22 interest thereon which are obligations solely of the West  
23 Unit, the board shall transfer such moneys to the West Unit  
24 Maintenance Fund.

25 (8) The East Unit Maintenance Fund shall be used  
26 exclusively by the unit for the purposes for which the  
27 maintenance tax is by law authorized to be levied. However, if  
28 a cash surplus remains in the East Unit Maintenance Fund on  
29 June 30 of any year which has not been pledged or appropriated  
30 to the payment of any obligations that are payable from that  
31 fund and which, in the judgment of the board, is not needed

1 for any of the purposes for which the East Unit Maintenance  
2 Fund is to be expended under the provisions of this act, such  
3 cash surplus may be transferred by the board to the East Unit  
4 Debt Service Fund and be used for the purposes of the East  
5 Unit Debt Service Fund, as provided in this act.

6 (9) The West Unit Maintenance Fund shall be used  
7 exclusively by the unit for the purposes for which the  
8 maintenance tax is by law authorized to be levied. However, if  
9 a cash surplus remains in the West Unit Maintenance Fund on  
10 June 30 of any year which has not been pledged or appropriated  
11 to the payment of any obligations that are payable from such  
12 fund and which, in the judgment of the board, is not needed  
13 for any of the purposes for which the West Unit Maintenance  
14 Fund is to be expended under the provisions of this act, such  
15 cash surplus may be transferred by the board to the West Unit  
16 Debt Service Fund and be used for the purposes of the West  
17 Unit Debt Service Fund, as provided in this act.

18 Section 13. (1) Prior to May 1 each year, the board  
19 shall cause to be prepared a budget showing the debt service  
20 requirements of the district and of the East Unit thereof and  
21 the requirements of each unit or district for maintenance,  
22 operation, and administration during the year beginning on  
23 November 1 and ending the succeeding October 31. The budget  
24 must show in detail the following:

25 (a) GENERAL DEBT SERVICE.--

26 1. The principal amount of bonds payable from the  
27 proceeds to the general debt service tax which will mature  
28 during such years.

29 2. The amount of interest which will become due during  
30 such year on all outstanding bonds of the district payable  
31 from the proceeds of the general debt service tax.

1           3. The amount to be paid during such year into any  
2 reserve or sinking fund that is established by resolution of  
3 the board of supervisors for the payment of the principal of  
4 and interest on bonds of the district which are payable from  
5 the proceeds of the general debt service tax.

6           4. The amount of money, if any, in the General Debt  
7 Service Fund of the district representing an unexpended  
8 balance on the budget for general debt service purposes for  
9 any previous years.

10          5. The amount estimated to be collected during such  
11 year from delinquent general debt service taxes.

12          6. The estimated percentage of delinquencies in  
13 general debt service tax collections for such year.

14          7. The amount of general debt service tax per acre  
15 necessary to be levied for such year.

16           (b) EAST UNIT DEBT SERVICE.--

17           1. The principal amount of bonds payable from the  
18 proceeds of the East Unit Debt Service Tax which will mature  
19 during such year.

20           2. The amount of interest which will become due during  
21 such year on all outstanding bonds payable from proceeds of  
22 the East Unit Debt Service Tax.

23           3. The amount to be paid into the East Unit Reserved  
24 Fund during such year, as required by this act.

25           4. The amount of money, if any, in the East Unit Debt  
26 Service Fund representing an unexpended balance of the budget  
27 for East Unit debt service purposes for any previous years.

28           5. The amount estimated to be collected during such  
29 year from delinquent East Unit Debt Service Taxes.

30           6. The estimated percentage of delinquencies in East  
31 Unit Debt Service Tax collections for such year.

1           7. The amount of East Unit Debt Service Tax per acre  
2 necessary to be levied upon the lands within the East Unit for  
3 such year.

4           (c) EAST UNIT DEBT SERVICE.--

5           1. The principal amount of bonds payable from the  
6 proceeds of the East Unit Debt Service Tax which will mature  
7 during such year.

8           2. The amount of interest which will become due during  
9 such year on all outstanding bonds payable from proceeds of  
10 the East Unit Debt Service Tax.

11           3. The amount to be paid into the East Unit Reserve  
12 Fund during such year, as required by this act.

13           4. The amount of money, if any, in the East Unit Debt  
14 Service Fund representing an unexpended balance of the budget  
15 for East Unit debt service purposes for any previous years.

16           5. The amount estimated to be collected during such  
17 year from delinquent East Unit Debt Service Taxes.

18           6. The estimated percentage of delinquencies in East  
19 Unit Debt Service Tax collections for such year.

20           7. The amount of East Unit Debt Service Tax per acre  
21 necessary to be levied upon the lands within the East Unit for  
22 such year.

23           (d) MAINTENANCE.--

24           1. The amount of money which will be needed during  
25 such year for the purpose of paying the cost of administration  
26 and the cost of maintaining, operating, preserving, and  
27 rendering efficient the ditches, canals, drains, levees, and  
28 other improvements of the East Unit and of the West Unit,  
29 including any amount for emergencies and contingencies not to  
30 exceed 20 percent of the estimated cost of such  
31 administration, operation, and maintenance.



1           2. The amount of money, if any, in the maintenance  
2 fund for each unit representing an unexpended balance of the  
3 budget for administration, operation, and maintenance for any  
4 previous years.

5           3. The amount estimated to be collected during such  
6 year from delinquent maintenance taxes upon the lands in the  
7 East Unit and West Unit, respectively.

8           4. The estimated percentage of delinquencies in  
9 maintenance tax collections upon the lands in the East Unit  
10 and West Unit, respectively, for such year.

11           5. The amount of maintenance tax per acre necessary to  
12 be levied upon the lands in the East Unit and West Unit,  
13 respectively, for such year.

14           (2) Upon the presentation of the budget to the board,  
15 the budget shall be placed on file in the office of the  
16 secretary of the district, and the board shall cause to be  
17 published in a newspaper published in Palm Beach County, once  
18 in each week for two consecutive weeks a notice that the  
19 budget has been completed and may be examined at the office of  
20 the secretary and that the board will meet at a time and place  
21 designated in the notice, not less than 15 days after the date  
22 of the first publication thereof, for the purpose of hearing  
23 objections and complaints with respect to the budget. At the  
24 time and place specified in the notice, the board shall meet  
25 for the purpose of hearing objections and complaints  
26 concerning the budget, and for that purpose may adjourn from  
27 day to day, and the budget may be altered, changed, or amended  
28 in any respect by the board during or at the hearing.

29           (3) After the hearing and when the board has made any  
30 alterations, changes, or amendments to the budget, the board  
31 shall adopt the budget and spread it upon the minutes. The

1 board shall also adopt and spread upon its minutes a  
2 resolution levying and imposing the amount of the general debt  
3 service tax for such year, the amount of the East Unit Debt  
4 Service Tax for such year, and the amount of the maintenance  
5 tax upon the lands within the East Unit and upon the lands  
6 within the West Unit, respectively, for such year.

7 Section 14. (1) After such taxes or assessments have  
8 been levied and imposed by the board, and prior to June 1 in  
9 each year, the secretary shall prepare a list of lands lying  
10 within Palm Beach County upon which such taxes or assessments  
11 are imposed for such year. The lands, when convenient to do  
12 so, may be described by sections, townships, and ranges. It is  
13 not necessary to set forth in the list the names of the owners  
14 of any lands, nor the names of any persons holding an interest  
15 therein. The list must show with respect to each section,  
16 piece, or parcel of land described therein, in separate  
17 columns, properly designated, the following:

18 (a) The amount of the general debt service tax levied  
19 for such year;

20 (b) The amount of the East Unit Debt Service Tax  
21 levied for such year;

22 (c) The amount of the maintenance tax levied for such  
23 year; and

24 (d) The total amount of such taxes or assessments  
25 levied upon such lands for such year.

26 (2) There shall be appended to such list a  
27 certificate, to be signed by the president of the board and  
28 attested by the secretary or any assistant secretary, under  
29 the seal of the district, directing the board of county  
30 commissioners of the county to cause the appropriate county  
31 officers to assess and collect the taxes or assessments.

1           (3) Immediately upon the completion of such list, the  
2 board shall meet, examine the list, and, after correcting any  
3 errors or omissions therein, adopt a resolution confirming or  
4 approving the list. After the adoption of such resolution, the  
5 certificate appended to the list shall be signed by the  
6 president of the board and attested by the secretary or any  
7 assistant secretary, under the seal of the district. The  
8 secretary shall then transmit to the Board of County  
9 Commissioners of Palm Beach County the list showing the lands  
10 within the county upon which such taxes or assessments are  
11 levied.

12           Section 15. (1) The Board of County Commissioners of  
13 Palm Beach County shall order the property appraiser of the  
14 county to assess, and the tax collector of the county to  
15 collect, the taxes or assessments levied pursuant to this act  
16 and certified to the board of county commissioners as provided  
17 by this act. The property appraiser shall make such  
18 assessment, and the tax collector shall collect such taxes or  
19 assessments so levied, in the same manner and at the same time  
20 as county taxes.

21           (2) The Tax Collector of Palm Beach County shall pay  
22 all moneys collected from such taxes and assessments to the  
23 Treasurer of the Pahokee Water Control District, in the same  
24 manner and at the same time that he is required to pay state  
25 and county taxes. If any such taxes or assessments are not  
26 paid within the time fixed by law for the payment of state and  
27 county taxes, the property upon which the same have been  
28 levied may be sold and certificates issued in the same manner  
29 as is provided by general law with respect to state and county  
30 taxes.

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1           (3) It is the duty of any officer charged with such  
2 duty with respect to state and county taxes to assess and levy  
3 upon all railroad property, telegraph property, and telephone  
4 property, within the district the amount of such taxes and  
5 assessments as in the case of state and county taxes, and to  
6 collect the taxes and assessments in the same manner as is  
7 required by general law with respect to the assessment and  
8 collection of taxes on such property for state and county  
9 purposes, and to remit the same to the Treasurer of the  
10 Pahokee Water Control District in the same manner as  
11 remittances are required to be made with respect to other  
12 taxes.

13           Section 16. (1) The office of the property appraiser  
14 shall receive for its duties under this act 0.5 percent of the  
15 amount of the taxes of the district and each unit thereof  
16 assessed, except for errors, or as provided by general law.  
17 Upon completion of the Tax Roll for each year, the Board of  
18 Supervisors of the Pahokee Water Control District shall pay to  
19 the office of the property appraiser an amount equal to 80  
20 percent due the office under this subsection. After the tax  
21 collector has made his report of errors and insolvencies for  
22 that year, and after any proper deductions have been made by  
23 virtue of errors and insolvencies shown on the report, the  
24 board shall pay to the office of the property appraiser any  
25 balance due under this subsection.

26           (2) The office of the tax collector shall receive for  
27 the duties required under this act 1 percent of the amount of  
28 taxes for the district and each unit thereof collected, and  
29 shall also receive 1 percent of the amount of each delinquent  
30 tax when actual sale is made, but the office is not entitled  
31 to any amount for the sale of such property made to the State

1 of Florida until the redemption or sale of any tax certificate  
2 issued thereon to the state.

3 Section 17. It is the duty of the Department of  
4 Revenue, the Property Appraiser, the Tax Collector, and the  
5 Clerk of the Circuit Court of Palm Beach County, respectively,  
6 and any other persons charged with responsibility for the  
7 assessment and collection of taxes or assessments levied by or  
8 for the Pahokee Water Control District, or the East Unit or  
9 the West Unit thereof, to assess and collect such taxes or  
10 assessments and make remittances of the proceeds thereof to  
11 the treasurer of the district in such manner and form that the  
12 treasurer will be advised as to what portion of such taxes or  
13 assessments so collected and remitted is general debt service  
14 tax, what portion is East Unit Debt Service Tax, what portion  
15 is West Unit Debt Service Tax, and what portion is maintenance  
16 tax.

17 Section 18. Any action of the Board of Supervisors,  
18 the officers and receivers of the Pahokee Water Control  
19 District, and the Tax Collector of Palm Beach County, in  
20 accepting bonds, interest coupons, and other obligations of  
21 the district or any unit thereof in the payment of taxes and  
22 assessments, and all compromises, adjustments, and settlements  
23 of delinquent taxes or assessments heretofore made are  
24 ratified.

25 Section 19. All actions taken by the Board of  
26 Supervisors of the Pahokee Water Control District or the  
27 officers or agents of the district in connection with the  
28 refinancing of the indebtedness of the district and of the  
29 East Unit thereof, by or through loans authorized or disbursed  
30 by the Reconstruction Finance Corporation, and all contracts,  
31 undertakings, and agreements entered into by the district or

1 the board with the Reconstruction Finance Corporation in  
2 connection with such loans, are ratified.

3 Section 20. (1) The Pahokee Water Control District  
4 may issue, pursuant to a resolution of the board of  
5 supervisors, without submitting same to an election, bonds of  
6 the district for the purpose of refunding any or all  
7 outstanding bonds, coupons, or interest, upon such terms and  
8 conditions, containing such provisions, and in such manner and  
9 form as provided in the resolution.

10 (2) The East Unit of the Pahokee Water Control  
11 District may issue, pursuant to a resolution of the board of  
12 supervisors, without submitting same to an election, bonds of  
13 the unit for the purpose of refunding any or all outstanding  
14 bonds, coupons, or interest, upon such terms and conditions,  
15 containing such provisions, and in such manner and form as  
16 provided in such resolution.

17 (3) In issuing bonds for the purpose of refunding any  
18 or all outstanding bonds, coupons, or interest on bonds or  
19 coupons of the district or the East Unit, the board of  
20 supervisors may proceed under applicable law.

21 Section 21. The Pahokee Water Control District and the  
22 East Unit of the Pahokee Water Control District are authorized  
23 to take any action necessary in order to comply with or avail  
24 itself of the provisions of any federal law having for its  
25 purpose the refunding or extending the time of payment of the  
26 indebtedness of any drainage or levee district or otherwise  
27 lightening the burden of taxation resting on the lands and  
28 property in such districts.

29 Section 22. (1) For the purpose of paying the  
30 interest due annually on the bonds to be issued under this  
31 act, and for the purpose of providing a sinking fund for the

1 payment of principal of the bonds when such payments become  
2 due, the board shall levy and impose upon all lands in the  
3 district, including lands owned by the Trustees of the  
4 Internal Improvement Trust Fund or its successor a restoration  
5 tax. The restoration tax shall be in addition to, and not in  
6 lieu of, the maintenance tax that is authorized under this  
7 act, and shall be levied in the same manner as all other taxes  
8 in the district. Funds collected from the restoration tax must  
9 be kept in a separate account and may be used only for the  
10 purposes provided in this act. The annual installment of the  
11 restoration tax shall create a lien on the property against  
12 which it is assessed until paid. The lien is superior in  
13 dignity to all other liens upon the property except for liens  
14 for county taxes and is equal in dignity to liens for county  
15 taxes.

16 (2) The board may provide in the resolution  
17 authorizing the issuance of bonds, and in the bonds, that the  
18 proceeds of the restoration tax are pledged so far as is  
19 necessary for the payment of the principal and interest on the  
20 bonds.

21 (3) The actual amount of the restoration tax to be  
22 levied by the board shall be determined annually, but shall in  
23 no event be less than the amount required to pay all interest  
24 on all outstanding bonds coming due in the year for which the  
25 tax is levied together with a pro rata amount of the principal  
26 on all outstanding bonds coming due in the year for which the  
27 tax is levied, together with a pro rata amount of the  
28 principal on all outstanding bonds sufficient to retire such  
29 bonds at their scheduled maturity date, such pro rata share of  
30 each bond to be determined by dividing the principal amount of  
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1 the bond by the total number of years between the date of  
2 issuance of the bond and the date of maturity.

3 (4) All provisions of law applicable to the levy,  
4 assessment, payment, collection, and enforcement of the taxes  
5 of the Pahokee Water Control District apply to the restoration  
6 tax authorized by this act, and the duties of public officials  
7 with respect to the taxes of the Pahokee Water Control  
8 District also apply with respect to the restoration tax.

9 Section 23. The board may issue bonds (hereinafter  
10 called "refunding bonds") to refund any bonds issued pursuant  
11 to this act, payable from the proceeds of the restoration tax,  
12 and provide for the rights of the holders thereof. The  
13 refunding bonds may be issued in an amount sufficient to pay  
14 the principal of the outstanding bonds; the interest due and  
15 payable on the outstanding bonds to and including the first  
16 date upon which the outstanding bonds are callable prior to  
17 maturity, or the dates upon which the principal thereof  
18 matures; the redemption premium, if any; and any expenses of  
19 the issuance and sale of the refunding bonds. The refunding  
20 bonds may be sold at public or private sale at a price not to  
21 exceed 95 cents on the dollar, plus accrued interest, shall  
22 bear interest at rates not to exceed the rate permitted by  
23 general law, and shall mature within 40 years after the date  
24 of their issuance.

25 Section 24. The board of supervisors may employ a  
26 person to be designated general manager of the district and to  
27 vest in him or her such authority and to delegate to him or  
28 her the performance of such duties and to provide such  
29 compensation as the board of supervisors determines. The board  
30 may require the general manager to furnish bond with good and  
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1 sufficient surety in an amount established by resolution of  
2 the board.

3 Section 25. The funds of the district shall be paid  
4 out only on checks signed by two members of the board of  
5 supervisors or by the treasurer of the district and one member  
6 of the board of supervisors. However, the board may establish,  
7 under appropriate rules and regulations to be adopted by the  
8 board, a payroll account on which checks may be drawn by the  
9 general manager of the district for the payment of wages and  
10 salaries of employees of the district.

11 Section 26. The board of supervisors may enter into  
12 arrangements with other drainage districts in the Everglades  
13 area for the pooling of insurance coverage; for the purchase,  
14 rental, and use of equipment, buildings, and facilities; and  
15 for services of employees of the district.

16 Section 4. Chapter 10002, Laws of Florida, 1923;  
17 chapter 13715, Laws of Florida, 1929; chapter 14779, Laws of  
18 Florida, 1931; chapter 18042, Laws of Florida, 1937; chapter  
19 19607, Laws of Florida, 1939; chapter 20652, Laws of Florida,  
20 1941; chapter 22877, Laws of Florida, 1945; chapter 23622,  
21 Laws of Florida, 1947; chapter 28440, Laws of Florida, 1953;  
22 chapter 30151, Laws of Florida, 1955; chapter 57-433, Laws of  
23 Florida; chapter 63-877, Laws of Florida; chapter 71-817, Laws  
24 of Florida; chapter 77-618, Laws of Florida; chapter 80-563,  
25 Laws of Florida; chapter 82-354, Laws of Florida; and chapter  
26 97-335, Laws of Florida, are repealed except to the extent  
27 inconsistent herewith.

28 Section 5. If any provision of this act or its  
29 application to any person or circumstance is held invalid, the  
30 invalidity does not affect other provisions or applications of  
31 the act which can be given effect without the invalid

1 provision or application, and to this end the provisions of  
2 this act are declared severable.

3           Section 6. This act shall take effect upon becoming a  
4 law.

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