

CHAMBER ACTION

1 The Committee on Local Government & Veterans' Affairs recommends
2 the following:

3
4 **Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to Spring Lake Improvement District,
8 Highlands County; providing for codification of special
9 laws relating to the Spring Lake Improvement District, a
10 special tax district; providing legislative intent;
11 codifying, reenacting, and amending chapters 71-669, 77-
12 563, 88-461, and 90-434, Laws of Florida; providing for
13 minimum charter requirements; providing for provision of
14 other laws made applicable; repealing chapters 71-669, 77-
15 563, 88-461, and 90-434, Laws of Florida; providing for
16 severability; providing an effective date.

17
18 Be It Enacted by the Legislature of the State of Florida:

19
20 Section 1. Pursuant to chapters 97-255 and 98-320, Laws of
21 Florida, this act constitutes the codification of all special
22 acts relating to the Spring Lake Improvement District, an
23 independent special district and political subdivision of the

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24 | State of Florida. It is the intent of the Legislature in
 25 | enacting this law to provide a single, comprehensive special act
 26 | charter for the district, including all current legislative
 27 | authority granted to the district by its several legislative
 28 | enactments and any additional authority granted by this act. It
 29 | is further the intent of this act to preserve all district
 30 | authority, including the authority to annually assess and levy
 31 | against the taxable property in the district.

32 | Section 2. Chapters 71-669, 77-563, 88-461, and 90-434,
 33 | Laws of Florida, are codified, reenacted, amended, and repealed
 34 | as herein provided.

35 | Section 3. The Spring Lake Improvement District is re-
 36 | created, and the charter for the district is re-created and
 37 | reenacted to read:

38 | Section 1. Minimum charter requirements.--In accordance
 39 | with section 189.404(3), Florida Statutes, the following are the
 40 | minimum requirements for the charter of the Spring Lake
 41 | Improvement District:

42 | (1) The district is organized and exists for all purposes
 43 | set forth in this act and chapter 298, Florida Statutes, as they
 44 | may be amended from time to time, except as herein otherwise
 45 | provided.

46 | (2) The powers, functions, and duties of the district
 47 | regarding non-ad valorem assessments, bond issuance, other
 48 | revenue-raising capabilities, budget preparation and approval,
 49 | liens and foreclosure of liens, use of tax deeds and tax
 50 | certificates as appropriate for non-ad valorem assessments, and
 51 | contractual agreements shall be as set forth in chapters 189,

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52 197, and 298, Florida Statutes, this act, or any other
 53 applicable general or special law, as they may be amended from
 54 time to time.

55 (3) The district was created by the process contained in
 56 chapter 298, Florida Statutes.

57 (4) The district's charter may be amended only by special
 58 act of the Legislature.

59 (5) In accordance with chapter 298, Florida Statutes, the
 60 district is governed by a board of supervisors. The membership
 61 and organization of the board shall be as set forth in this act
 62 and chapter 298, Florida Statutes, as they may be amended from
 63 time to time.

64 (6) The compensation of board members shall be governed by
 65 this act and chapter 298, Florida Statutes, as they may be
 66 amended from time to time.

67 (7) The administrative duties of the board shall be as set
 68 forth in this act and chapter 298, Florida Statutes, as they may
 69 be amended from time to time.

70 (8) Requirements for financial disclosure, meeting
 71 notices, reporting, public records maintenance, and per diem
 72 expenses for officers and employees shall be as set forth in
 73 this act and chapters 112, 189, 286, and 298, Florida Statutes,
 74 as they may be amended from time to time.

75 (9) The procedures and requirements governing the issuance
 76 of bonds, notes, and other evidence of indebtedness by the
 77 district shall be as set forth in this act and chapters 189 and
 78 298, Florida Statutes, and applicable general laws, as they may
 79 be amended from time to time.

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80 (10) The procedures for conducting district elections and
 81 for qualification of electors shall be pursuant to this act and
 82 chapters 189 and 298, Florida Statutes, and applicable general
 83 laws as they may be amended from time to time.

84 (11) The district may be financed by any method
 85 established in this act, chapters 189 and 298, Florida Statutes,
 86 or any applicable general laws, as they may be amended from time
 87 to time.

88 (12) In accordance with this act and chapter 298, Florida
 89 Statutes, the district may continue to levy upon all of the real
 90 taxable property in the district a special tax each year as
 91 maintenance tax.

92 (13) The method for collecting non-ad valorem assessments,
 93 fees, or service charges shall be as set forth in this act and
 94 chapters 197 and 298, Florida Statutes, as they may be amended
 95 from time to time.

96 (14) The district's planning requirements shall be as set
 97 forth in chapters 189 and 298, Florida Statutes, as they may be
 98 amended from time to time.

99 Section 2. Creation of the district ratified and approved;
 100 change of name of district to Spring Lake Improvement
 101 District.--The decree of the circuit court of the of the Tenth
 102 Judicial Circuit in and for Highlands County, Florida, entered
 103 in Case Number 1841, creating and incorporating the Spring Lake
 104 Drainage District as a public corporation of this state, and all
 105 subsequent proceedings taken in the circuit court concerning
 106 that district, are hereby ratified, confirmed, and approved,
 107 except that the boundaries of said district shall be as

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108 hereinafter described. The drainage district shall henceforth be
 109 known by the name of Spring Lake Improvement District, and shall
 110 continue to be a public corporation of this state and have
 111 perpetual existence. All lawful debts, bonds, obligations,
 112 contracts, franchises, promissory notes, audits, minutes,
 113 resolutions, and other undertakings of the Spring Lake Drainage
 114 District are hereby validated and shall continue to be valid and
 115 binding on the Spring Lake Improvement District in accordance
 116 with their respective terms, conditions, covenants, and tenor.
 117 Any proceeding heretofore begun under chapter 298, Florida
 118 Statutes, or any other law, for the construction of any
 119 improvements, works, or facilities, for the assessment of
 120 benefits and damages or for the borrowing of money shall not be
 121 impaired or avoided by this act, but may be continued and
 122 completed in the name of the Spring Lake Improvement District.

123 Section 3. Boundaries.--The boundaries of the district
 124 shall be:

125 Spring Lake Improvement District, lying in Township
 126 35, South, Range 30 East, in Highlands County,
 127 Florida.

128 All that part of Section 18 lying North of the present
 129 right of way of U.S. Highway No. 98 (Formerly State
 130 Road No. 700) and East of the right of way of the
 131 Access Road to Hendricks Field, less and except that
 132 parcel thereof conveyed to Roland Droit and Lois
 133 Droit, his wife, by deed dated November 1, 1951, and
 134 recorded in Deed Book 127, Page 517, Public Records of
 135 Highlands County, Florida.

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136 | All that part of Sections 16 and 17 lying North of the
 137 | present right of way of said U.S. Highway No. 98;
 138 | The East half of Section 9;
 139 | All of Section 10;
 140 | All that portion of Section 15 lying North of the
 141 | present right of way of said U.S. Highway No. 98;
 142 | The South 1/2 of Section 11 less the North 5/8 of the
 143 | East half of the Southeast 1/4 of said Section 11, and
 144 | less the East 210 feet of the West 552 feet of the
 145 | North 210 feet of the South 495 feet of the Southeast
 146 | 1/4 of said Section 11, and less the present right of
 147 | way of said U.S. Highway No. 98 and less a tract of
 148 | land in Lot 5, Section 11, recorded in Deed Book 129,
 149 | Page 553, Public Records of Highlands County, Florida;
 150 | lying South and West of the Arbuckle Creek, containing
 151 | one acre, and less a tract of land conveyed by A. J.
 152 | Duncan and Hattie M. Duncan, his wife, to John C.
 153 | Thomas and Dorothy Mayer Thomas, his wife, and
 154 | recorded in Deed Book 128, Page 304, Public Records of
 155 | Highlands County, Florida, containing one acre;
 156 | All Government Lots 12 and 13 of Section 12; with the
 157 | reservation for an outfall ditch easement from Louis
 158 | H. Alsmeyer and wife, Lottie H. Alsmeyer, to the State
 159 | of Florida, dated October 30, 1947, recorded in Deed
 160 | Book 108, Page 517, and conveying a 30 foot strip of
 161 | land over a portion of said Government Lot 12 in
 162 | Section 12;
 163 | All of fractional Section 13;

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164 | All of fractional Section 14, less present right of
 165 | way of said U.S. Highway No. 98; and less all that
 166 | portion of the Subdivision of Spring Lake Section One
 167 | as recorded in Plat Book 9, Page 23, Public Records of
 168 | Highlands County, Florida;
 169 | All those portions of Section 15 lying South and East
 170 | of said right of way of said U.S. Highway No. 98 and
 171 | East of the East line of Spring Lake Section One
 172 | Subdivision, Plat Book 9, Page 23, Public Records of
 173 | Highlands County, Florida;
 174 | All that part of fractional Section 22 lying East of
 175 | the Southerly extension of the West line of Spring
 176 | Lake Section One Subdivision, Plat Book 9, Page 23,
 177 | Public Records of Highlands County, Florida;
 178 | All that part of fractional Section 23 lying Southerly
 179 | of the Subdivision of Spring Lake Section One, as
 180 | recorded in Plat Book 9, Page 23, of the Public
 181 | Records of Highlands County, Florida;
 182 | All containing 3,359 acres, more or less.
 183 | which said lands are included within the following
 184 | described boundaries:
 185 | Beginning at the Northwest corner of the East Half (E
 186 | 1/2) of Section 9, Township 35 South, Range 30 East;
 187 | thence South 89°38'30" East along the North line of
 188 | said Section 9, (said North line of Section 9 is
 189 | assumed to bear South 89°38'30" East and all other
 190 | bearings shown herein are relative thereto) a distance
 191 | of 2,713.31 feet to the Northwest corner of Section

192 10; thence South 89°59'14" East along the North line
 193 of said Section 10, a distance of 4,869.06 feet to the
 194 Northeast corner of said Section 10; thence South
 195 00°00'16" West along the East line of Section 10, a
 196 distance of 2978.76 feet to the North line of the
 197 South Half (S 1/2) of Section 11; thence South
 198 89°53'44" East along said North line of the South half
 199 (S 1/2) of said Section 11, a distance of 4,216.90
 200 feet; thence South 00°12'18" West, a distance of
 201 2,152.51 feet; thence North 89°58'44" East, a distance
 202 of 340.51 feet; thence South 01°20'00" East, a
 203 distance of 210 feet; thence North 89°58'44" East, a
 204 distance of 210 feet; thence North 01°20'00" West, a
 205 distance of 210 feet; thence North 89°58'44" East, a
 206 distance of 770 feet to the East line of said Section
 207 11; thence South 00°12'18" West along said East line
 208 of Section 11, a distance of 495 feet to the Southwest
 209 corner of Fractional Section 12; thence North
 210 36°12'54" East along the Northwesterly line of
 211 Government Lot 12 of said Fractional Section 12, a
 212 distance of 1,405.21 feet; thence North 70°08'05" East
 213 along the Government Meander Line of Government Lots
 214 12 and 13, of said Fractional Section 12, a distance
 215 of 793.48 feet; thence North 36°18'51" East, a
 216 distance of 992.76 feet; thence North 52°43'14" East,
 217 a distance of 641.15 feet, more or less, to the
 218 Northeast corner of said Government Lot 13; thence
 219 South 00°24'59" West, a distance of 1,947.37 feet,

220 more or less, to the shoreline of Lake Istokpoga;
 221 thence Southwesterly along the shoreline of Lake
 222 Istokpoga through Fractional Sections 12, 13, 14, 23
 223 and part of Fractional Section 22 to the intersection
 224 of the shoreline and the Southerly extension of the
 225 West line of Spring Lake Section One a Subdivision
 226 recorded in Plat Book 9, Page 23, Public Records of
 227 Highlands County, Florida; thence North along said
 228 Southerly extension a distance of 1434.17 feet more or
 229 less to the Southwest corner of said Spring Lake
 230 Section One Subdivision; thence East along the South
 231 line of said Subdivision, a distance of 731.91 feet;
 232 thence North 62°08'00" East, a distance of 2463.74
 233 feet to the Southeast corner of said Subdivision;
 234 thence North 27°52'00" West, along the East line of
 235 said Subdivision and its Northerly extension to the
 236 center line of U.S. Highway No. 98 as now laid out and
 237 in use and recorded in Plat Book 4, Page 14 of said
 238 Public Records; thence South 62°08'00" West along said
 239 center line, a distance of 3,105.57 feet to the
 240 beginning of a curve concave to the right having a
 241 radius of 1,432.39 feet and a central angle of
 242 28°58'45"; thence Westerly along the arc of said curve
 243 and said center line, a distance of 724.48 feet;
 244 thence North 88°53'15" West along the tangent to said
 245 curve and along said center line, a distance of 824.99
 246 feet to the East line of said Section 16; thence North
 247 00°26'13" East along said East line, a distance of

248 50.02 feet to the North right of way line of said U.S.
 249 Highway No. 98; thence North 88°53'15" West along said
 250 right of way line, a distance of 131.25 feet; thence
 251 North 01°06'45" East along said right of way line, a
 252 distance of 30 feet to the North right of way line;
 253 thence North 88°53'15" West along said North right of
 254 way line, a distance of 4,596.83 feet; thence South
 255 01°06'45" West, a distance of 30 feet; thence North
 256 88°53'15" West along said North right of way line, a
 257 distance of 553.20 feet to the East line of Section
 258 17; thence North 88°52'15" West along said North right
 259 of way line, a distance of 2,047.78 feet; thence North
 260 88°43'15" West along said North right of way line, a
 261 distance of 3,222.59 feet to the East line of Section
 262 18; thence continue North 88°43'15" West along said
 263 North right of way line, a distance of 3,315.44 feet;
 264 thence North 04°26'45" West, a distance of 364.50
 265 feet; thence South 85°33'15" West, a distance of
 266 223.77 feet to the East right of way line of the
 267 Access Road to Hendricks Field as now laid out and in
 268 use; thence Northerly along the arc of a curve concave
 269 to the left, having a radius of 1,008.20 feet and a
 270 central angle of 41°13'42", a distance of 725.46 feet;
 271 thence North 01°52'15" West along the tangent to said
 272 curve and said East right of way line, a distance of
 273 1,741.82 feet to the beginning of a curve concave to
 274 the right having a radius of 2,814.79 feet and a
 275 central angle of 03°39'30"; thence Northerly along the

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276 arc of said curve and said East right of way line, a
 277 distance of 179.72 feet to the North line of Section
 278 18; thence North 89°02'39" East along said North line
 279 of said Section 18, a distance of 3,390.48 feet to the
 280 Northeast corner of Section 18; thence North 88°18'45"
 281 East along the North line of Section 17, a distance of
 282 5,285.76 feet to the Northeast corner of said Section
 283 17; thence South 89°46'15" East along the North line
 284 of Section 16, a distance of 2,648.72 feet to the West
 285 line of the East Half (E 1/2) of said Section 9,
 286 thence North 03°29'15" East along said West line, a
 287 distance of 5,126.74 feet to the Northwest corner of
 288 the East Half (E 1/2) of Section 9 and the Point of
 289 Beginning.

290 Less the existing right of way of U.S. Highway No. 98.
 291 Also less a tract of land in Government Lot 5, Section
 292 11, Township 35 South, Range 30 East, recorded in Deed
 293 Book 129, Page 553, Public Records of Highlands
 294 County, Florida, lying South and West of Arbuckle
 295 Creek, containing one acre.

296 Also less a tract of land recorded in Deed Book 128,
 297 Page 304, Public Records of Highlands County, Florida,
 298 containing one acre.

299 Containing 3,359 acres, more or less.

300
 301 Section 4. Applicability of certain provisions of chapter
 302 298, Florida Statutes, to the Spring Lake Improvement District;
 303 inconsistent laws inapplicable.--The provisions of chapter 298,

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304 Florida Statutes, and all amendments thereto, now existing or
 305 hereafter enacted, are declared to be applicable to the Spring
 306 Lake Improvement District insofar as not inconsistent with the
 307 provisions of this act or any subsequent special acts relating
 308 to the Spring Lake Improvement District. Notwithstanding the
 309 foregoing, the provisions of sections 298.11, 298.12, 298.14,
 310 298.15, 298.17, 298.18, 298.19, 298.20, 298.23, 298.24, 298.25,
 311 298.365, 298.366, 298.401, 298.41, 298.465, 298.48, 298.52,
 312 298.54, 298.56, 298.57, 298.61, 298.70, 298.71, 298.72, 298.73,
 313 and 298.74, Florida Statutes, and amendments thereto, shall not
 314 be applicable to the Spring Lake Improvement District.

315 Section 5. Definitions.--Unless the context shall indicate
 316 otherwise, the following words as used in this act shall have
 317 the following meanings:

318 (1) "Assessable improvements" includes, without
 319 limitation, any and all drainage and land reclamation works and
 320 facilities, sewer systems, storm sewers and drains, water
 321 systems, streets, roads, or other projects of the district, or
 322 that portion or portions thereof, local in nature and of special
 323 benefit to the premises or lands served thereby, and any and all
 324 modifications, improvements, and enlargements thereof.

325 (2) "Bond" includes certificate, and provisions applicable
 326 to bonds shall be equally applicable to certificates. "Bond"
 327 includes general obligations bonds, assessment bonds, refunding
 328 bonds, revenue bonds, and such other obligations in the nature
 329 of bonds as are provided for in this act, as the case may be.

330 (3) "Board" means the Board of Supervisors of the Spring
 331 Lake Improvement District, or if such board shall be abolished,

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332 the board, body, or commission succeeding to the principal
 333 functions thereof or to whom the powers given by this act to the
 334 board shall be given by law.

335 (4) "Cost," when used with reference to any project,
 336 includes, but is not limited to, the expenses of determining the
 337 feasibility or practicability of acquisition, construction, or
 338 reconstruction; the cost of surveys, estimates, plans, and
 339 specifications; the cost of acquisition, construction, or
 340 reconstruction; the cost of improvements, engineering, and
 341 fiscal and legal expenses and charges; the cost of all labor,
 342 materials, machinery, and equipment; the cost of all lands,
 343 properties, rights, easements, and franchises acquired; federal,
 344 state, and local taxes and assessments; financing charges; the
 345 creation of initial reserve and debt service funds; working
 346 capital; interest charges incurred or estimated to be incurred
 347 on money borrowed prior to and during construction and
 348 acquisition and for such period of time after completion of
 349 construction or acquisition as the board may determine; the cost
 350 of issuance of bonds pursuant to this act, including
 351 advertisements and printing; the cost of any election held
 352 pursuant to this act and all other expenses of issuance of
 353 bonds; discount, if any, on the sale or exchange of bonds;
 354 administrative expenses; such other expenses as may be necessary
 355 or incidental to the acquisition, construction, or
 356 reconstruction of any project or to the financing thereof, or
 357 the development of any lands within the district; and
 358 reimbursement of any public or private body, person, firm, or
 359 corporation for any moneys advanced in connection with any of

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360 the foregoing items of cost. Any obligation or expense incurred
 361 prior to the issuance of bonds in connection with the
 362 acquisition, construction, or reconstruction of any project or
 363 improvements thereon, or in connection with any other
 364 development of land that the board of the district shall
 365 determine to be necessary or desirable in carrying out the
 366 purposes of this act, may be treated as a party of such cost.

367 (5) "District" means the Spring Lake Improvement District
 368 and "district manager" means the manager of the district.

369 (6) "Landowner" means the owner of the freehold estate, as
 370 appears by the deed record, including trustees, private
 371 corporations, and owners of cooperative and condominium units;
 372 it does not include reversioners, remaindermen, or mortgagees,
 373 who shall not be counted and need not be notified of proceedings
 374 under this act.

375 (7) "Project" means any development, improvement,
 376 property, utility, facility, works, road, enterprise, service,
 377 or convenience, now existing or hereafter undertaken or
 378 established, under the provisions of this act or under chapter
 379 298, Florida Statutes.

380 (8) "Sewer system" means any plant, system, facility, or
 381 property and additions, extensions, and improvements thereto at
 382 any future time constructed or acquired as part thereof useful
 383 or necessary or having the present capacity for future use in
 384 connection with the collection, treatment, purification, or
 385 disposal of sewage, including, without limitation, industrial
 386 wastes resulting from any process of industry, manufacture,
 387 trade, or business or from the development of any natural

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388 resources; and, without limiting the generality of the
 389 foregoing, shall include treatment plants, pumping stations,
 390 lift stations, valves, force mains, intercepting sewers,
 391 laterals, pressure lines, mains, and all necessary appurtenances
 392 and equipment, all sewer mains, laterals and other devices for
 393 the reception and collection of sewage from premises connected
 394 therewith, and all real and personal property and any interest
 395 therein, rights, easements, and franchises of any nature
 396 whatsoever relating to any such system and necessary or
 397 convenient for operation thereof.

398 (9) "Water and flood control facilities" means any canals,
 399 ditches, or other drainage facilities, reservoirs, dams, levees,
 400 sluiceways, dredging holding basins, floodways, pumping
 401 stations, or any other works, structures, or facilities for the
 402 conservation, control, development, utilization, and disposal of
 403 water, and any purposes appurtenant, necessary, or incidental
 404 thereto, and includes all real and personal property and any
 405 interest therein, rights, easements, and franchises of any
 406 nature relating to any such water and flood control facilities
 407 or necessary or convenient for the acquisition, construction,
 408 reconstruction, operation, or maintenance thereof.

409 (10) "Water system" means any plant, system, facility, or
 410 property and additions, extensions, and improvements thereto at
 411 any future time constructed or acquired as part thereof, useful
 412 or necessary or having the present capacity for future use in
 413 connection with the development of sources, treatment, or
 414 purification and distribution of water and, without limiting the
 415 generality of the foregoing, includes dams, reservoirs, storage

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416 tanks, mains, lines, valves, pumping stations, laterals, and
 417 pipes for the purpose of carrying water to the premises
 418 connected with such system, and all rights, easements, and
 419 franchises of any nature whatsoever relating to any such system
 420 and necessary or convenient for the operation thereof.

421 Section 6. Board; election; organization, terms of office,
 422 quorum; report and minutes.--

423 (1) The board of the district shall exercise the powers
 424 granted to the district under this act and under chapter 298,
 425 Florida Statutes. The board shall consist of five members and
 426 each member shall hold office for a term of 3 or 4 years and
 427 until his or her successor shall be chosen and shall qualify.
 428 All members of the board shall be landowners within the
 429 district.

430 (2) In the month of November of each year commencing
 431 November of 1992, there shall be held a meeting of the
 432 landowners of the district at a location within the district in
 433 Highlands County for the purpose of electing one supervisor for
 434 a term of 3 years. The president of the board at the time of the
 435 November 1992 election shall have his or her term extended until
 436 the November 1994 election. The secretary of the board at the
 437 time of the November 1992 election shall have his or her term
 438 extended until the November 1993 election. The remaining
 439 position of supervisor shall stand for election at the November
 440 1992 meeting of landowners. Notice of said landowners meeting
 441 shall be published once a week for 2 consecutive weeks in a
 442 newspaper in Highlands County which is in general circulation
 443 within the district, the last said publication to be not less

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444 than 14 days nor more than 28 days before the date of the
 445 election. The landowners when assembled at such meeting shall
 446 organize by electing a chair who shall conduct the meeting. At
 447 such meeting each landowner shall be entitled to cast one vote
 448 per acre of land owned by him or her and located within the
 449 district, for each person to be elected. A landowner may vote in
 450 person or by proxy in writing. Fractions of an acre shall be
 451 treated as 1 acre, entitling the landowner to one vote with
 452 respect thereto. The person receiving the highest number of
 453 votes for the office of supervisor shall be declared elected as
 454 such supervisor. The owners and proxy holders of district
 455 acreage who are present at a duly noticed landowners meeting
 456 shall constitute a quorum for the purpose of holding such
 457 election or any election thereafter. The provisions of this
 458 section do not exempt the district from the election provisions
 459 of section 189.4051, Florida Statutes.

460 (3) Each supervisor before entering upon his or her
 461 official duties shall take and subscribe to an oath of office as
 462 prescribed in section 298.13, Florida Statutes.

463 (4) All supervisors shall hold office for the terms for
 464 which they are elected or appointed and until their successors
 465 shall be chosen and qualify. In case of a vacancy in the office
 466 of any supervisor the remaining supervisor or supervisors (even
 467 though less than a quorum) may fill such vacancy by appointment
 468 of a new supervisor or supervisors for the unexpired term of the
 469 supervisor who vacated his or her office.

470 (5) As soon as practicable after each election, the board
 471 shall organize by choosing one of their number as president of

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472 the board and by electing a secretary, who need not be a member
 473 of the board.

474 (6) A majority of the members of the board shall
 475 constitute a quorum.

476 (7) The board shall keep a permanent record book entitled
 477 "Record of Proceedings of Spring Lake Improvement District," in
 478 which the minutes of all meetings, resolutions, proceedings,
 479 certificates, bonds given by all employees, and any and all
 480 corporate acts, shall be recorded. Such record book shall at
 481 reasonable times be open to the inspection of any landowner,
 482 taxpayer, resident, or bondholder of the district, and such
 483 other persons as the board may determine to have a proper
 484 interest in the proceedings of the board. Such record book shall
 485 be kept at any office or other regular place of business
 486 maintained by the board in Highlands County.

487 (8) Whenever any election shall be authorized or required
 488 by this act to be held by the landowners at any particular or
 489 stated time or day, and if for any reason such election is not
 490 held at such time or on such day, then in such event the power
 491 or duty to hold such election shall not cease or lapse, but such
 492 election shall be held thereafter when practicable, and in
 493 accordance with the procedures provided by this act.

494 Section 7. Appointment and duties of district
 495 manager.--For the purpose of preserving and maintaining any
 496 facility constructed or erected under the provisions of this act
 497 or under the provisions of chapter 298, Florida Statutes, and
 498 for maintaining and operating the equipment owned by the
 499 district and such other duties as may be prescribed by the

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500 board, the board may employ and fix the compensation of a
 501 district manager who shall have charge and supervision of the
 502 works of the district.

503 Section 8. Treasurer; depositories; fiscal agent.--

504 (1) The board shall designate a person who is a resident
 505 of Florida, or a bank or trust company organized under the laws
 506 of Florida or under the National Banking Act, as treasurer of
 507 the district, who shall have charge of the funds of the
 508 district. Such funds shall be disbursed only upon the order of
 509 or pursuant to the resolution of the board by warrant or check
 510 signed by the treasurer, or by such other person as may be
 511 authorized by the board. The board may give the treasurer such
 512 other or additional powers and duties as the board may deem
 513 appropriate and fix his or her compensation. The board may
 514 require the treasurer to give a bond in such amount, on such
 515 terms, and with such sureties as may be deemed satisfactory to
 516 the board to secure the performance by the treasurer of his or
 517 her powers and duties. The board shall audit or have audited the
 518 books of the treasurer at least once a year.

519 (2) The board is authorized to select as depositories in
 520 which the bonds of the board and of the district shall be
 521 deposited any banking corporation organized under the laws of
 522 the state or under the National Banking Act, doing business in
 523 the state, upon such terms and conditions as to the payment of
 524 interest by such depository upon the funds so deposited as the
 525 board may deems just and reasonable.

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526 (3) The board may employ a fiscal agent to perform such
 527 duties and services at such rate of compensation as the board
 528 may determine.

529 Section 9. Compensation of board.--Each supervisor shall
 530 be entitled to receive for his or her services an amount not to
 531 exceed \$100 per month. In addition, each supervisor shall
 532 receive reasonable traveling expenses for attending the place of
 533 meeting from his or her residence. Unless the board by
 534 resolution otherwise provides, such traveling expenses shall not
 535 be in excess of the amounts provided by law for state and county
 536 officials.

537 Section 10. Powers of the district.--The district shall
 538 have, and the board may exercise, any or all of the following
 539 powers:

540 (1) To contract and be contracted with; to sue and be sued
 541 in the name of the district; to adopt and use a seal; to acquire
 542 by purchase, gift, devise, eminent domain, (except as limited
 543 herein), or otherwise, property, real or personal, or any estate
 544 therein, within the district, to be used for any of the purposes
 545 of this act.

546 (2) To adopt a water control plan; and to establish,
 547 construct, operate, and maintain a system of main and lateral
 548 canals, drains, ditches, levees, dikes, dams, sluices, locks,
 549 revetments, reservoirs, holding basins, floodways, pumping
 550 stations, syphons, culverts, and storm sewers to drain and
 551 reclaim the lands within the district and to connect some or any
 552 of them with roads and bridges as in the judgment of the board
 553 is deemed advisable to provide access to such facilities.

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554 (3) To acquire and maintain appropriate sites for storage
 555 and maintenance of the equipment of the district and to acquire,
 556 maintain, and construct a suitable building to house the office
 557 and records of the district.

558 (4) To clean out, straighten, widen, open up, or change
 559 the courses and flow, alter, or deepen any canal, ditch, drain,
 560 river, water course, or natural stream as within the judgment of
 561 the board is deemed advisable to drain and reclaim lands within
 562 the district; to acquire, purchase, operate, and maintain pumps,
 563 plants, and pumping systems for drainage purposes; and to
 564 construct, operate, and maintain irrigation works and machinery
 565 in connection with the purposes herein set forth.

566 (5) To regulate and set forth by appropriate resolution
 567 the drainage requirements and conditions to be met for plats to
 568 be entitled to record on any land within the district, including
 569 authority to require as a condition precedent for any platting
 570 that good and sufficient bond be posted to ensure proper
 571 drainage for the area to be platted.

572 (6) To borrow money and issue bonds, certificates,
 573 warrants, notes, or other evidences of indebtedness of the
 574 district as hereinafter provided.

575 (7) To build and construct any other works and
 576 improvements deemed necessary to preserve and maintain the works
 577 in or out of the district; to acquire, construct, operate,
 578 maintain, use, sell convey, transfer, or otherwise provide for
 579 machines and equipment for any purpose authorized by this act or
 580 chapter 298, Florida Statutes; and to contract for the purchase,

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581 construction, operation, maintenance, use, sale, conveyance, and
 582 transfer of said machinery and equipment.

583 (8) To construct or enlarge, or cause to be constructed or
 584 enlarged, any and all bridges or culverts that may be needed in
 585 or out of the district, across any drain, ditch, canal,
 586 floodway, holding basin, excavation, public highway, tract,
 587 grade, fill, or cut; to construct roadways over levees and
 588 embankments; to construct any and all of said works and
 589 improvements across, through, or over any public right-of-way,
 590 highway, grade, fill, or cut in or out of the district.

591 (9) To hold, control, and acquire by donation, purchase,
 592 or condemnation, any easement, reservation, or dedication in the
 593 district, for any of the purposes herein provided. To condemn as
 594 provided by chapters 73 and 74, Florida Statutes, or acquire, by
 595 purchase or grant for use in the district, any land or property
 596 within the district necessary for the purposes of this act.

597 (10) To access and impose upon all of the lands in the
 598 district an ad valorem tax, an annual drainage tax, and a
 599 maintenance tax as hereinafter provided.

600 (11) To impose and foreclose special assessment liens as
 601 hereinafter provided.

602 (12) To prohibit, regulate, and restrict by appropriate
 603 resolution all structures, materials, and things, whether solid,
 604 liquid, or gas, whether permanent or temporary in nature, which
 605 come upon, come into, connect to, or be a part of any facility
 606 owned or operated by the district.

607 (13) To administer and provide for the enforcement of all
 608 of the provisions herein, including the making, adopting,

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609 promulgating, amending, and repealing of all rules and
 610 regulations necessary or convenient for the carrying out of the
 611 duties, obligations, and powers conferred on the district
 612 created hereby.

613 (14) To cooperate with or contract with other drainage
 614 districts or other governmental agencies as may be necessary,
 615 convenient, incidental, or proper in connection with any of the
 616 powers, duties, or purposes of the district as stated in this
 617 act.

618 (15) To employ engineers, attorneys, agents, employees,
 619 and representatives as the board of supervisors may from time to
 620 time determine necessary and to fix their compensation and
 621 duties.

622 (16) To exercise all of the powers necessary, convenient,
 623 incidental, or proper in connection with any of the powers,
 624 duties, or purposes of said district as stated in this act.

625 (17) To construct, improve, and maintain roadways and
 626 roads necessary and convenient to provide access to and
 627 efficient development of areas made suitable and available for
 628 cultivation, settlement, urban subdivision, homesites, and other
 629 beneficial developments as a result of the drainage operations
 630 of the district.

631 (18) To make use of any public easements, dedications to
 632 public use, platted reservations for public purposes, or any
 633 reservations for drainage purposes within the boundaries of the
 634 district.

635 (19) To lease as lessor or lessee to or from any person,
 636 firm, corporation, association, or body, public or private, any

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637 projects of the type that the district is authorized to
 638 undertake and facilities or property of any nature for the use
 639 of the district to carry out any of the purposes of this act.

640 (20) To regulate the supply and level of water within the
 641 district; to divert waters from one area, lake, pond, river,
 642 stream, basin, or drainage or water flood control facility to
 643 any other area, lake, pond, river, stream, basin, or drainage
 644 and water flood control facility; to regulate control and
 645 restrict the development and use of natural or artificial
 646 streams or bodies of water, lakes, or ponds; and to take all
 647 measures determined by the board to be necessary or desirable to
 648 prevent or alleviate land erosion. The powers granted to the
 649 district by this subsection shall be concurrent within the
 650 boundaries of the district with other public bodies, agencies,
 651 or authorities as may be authorized by law. The district is
 652 eligible to receive moneys, disbursements, and assistance from
 653 the state available to flood control or water management
 654 districts and the navigation districts or agencies.

655 (21) To own, acquire, construct, reconstruct, equip,
 656 operate, maintain, extend, and improve water systems and sewer
 657 systems or combined water and sewer systems; to regulate the use
 658 of sewers and the supply of water within the district and to
 659 prohibit or regulate the use and maintenance of outhouses,
 660 privies, septic tanks, or other sanitary structures or
 661 appliances within the district; to prescribe methods of
 662 pretreatment of wastes not amenable to treatment with domestic
 663 sewage before accepting such wastes for treatment and to refuse
 664 to accept such wastes when not sufficiently pretreated as may be

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665 prescribed, and to prescribe penalties for the refusal of any
 666 person or corporation to so pretreat such wastes; to sell or
 667 otherwise dispose of the effluent, sludge, or other byproducts
 668 as a result of sewage treatment; and to construct and operate
 669 connecting, intercepting, or outlet sewers and sewer mains and
 670 pipes and water mains, conduits, or pipelines in, along, or
 671 under any street, alleys, highways, or other public places or
 672 ways within or without the district, when deemed necessary or
 673 desirable by the board. The plans for any water or sewer system
 674 shall be subject to the approval of the State Board of Health.

675 (22) To own, acquire, construct, operate, and maintain
 676 parks and facilities for indoor and outdoor recreation,
 677 cultural, and educational uses including buildings and equipment
 678 for such uses, playgrounds, picnic grounds, camping facilities,
 679 and water recreation facilities within or without the district.

680 (23) To issue general obligation bonds, revenue bonds,
 681 assessment bonds, or any other bonds or obligations authorized
 682 by the provisions of this act or any other law, or any
 683 combination of the foregoing, to pay all or part of the cost of
 684 the acquisition, construction, reconstruction, extension,
 685 repair, improvement, maintenance, or operation of any project or
 686 combination of projects, to provide for any facility, service,
 687 or other activity of the district and to provide for the
 688 retirement or refunding of any bonds or obligations of the
 689 district, or for any combination of the foregoing purposes.

690 (24) To build, install, maintain, and operate
 691 streetlights.

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692 (25) To require that all new and existing public and
 693 private utilities and services used for local distribution
 694 purposes, excluding primary feeders, be constructed underground;
 695 to construct, alter, and maintain said underground utilities;
 696 and, to the extent allowed by law, to regulate and restrict by
 697 appropriate resolution the location, type, construction, and
 698 maintenance by others of said underground utilities.

699 (26) To require every landowner within the district to
 700 maintain his or her respective property in a neat and attractive
 701 condition, free of high grass, weeds, underbrush, and refuse; to
 702 regulate and restrict by appropriate resolution the maintenance
 703 thereof; to mow and maintain said property on the landowner's
 704 failure to do so; and to impose, assess, collect, and place a
 705 lien upon such property for the cost and expense of mowing and
 706 maintenance by the district.

707 (27) To exercise any and all other powers conferred upon
 708 drainage districts by chapter 298, Florida Statutes.

709 Section 11. Seal.--The official seal of the district shall
 710 bear the legend Spring Lake Improvement District, Highlands
 711 County, Florida, Seal, Established 1971.

712 Section 12. Fiscal year.--The board by resolution shall
 713 establish the fiscal year for the district.

714 Section 13. Annual budget.--Prior to May 15th of each year
 715 after the effective date of this act, the secretary of the
 716 district shall prepare a proposed budget to be submitted to the
 717 board for their approval. The proposed budget shall include an
 718 estimate of all necessary expenditures of the district for the
 719 next ensuing fiscal year and as estimate of income to the

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720 district from the taxes and assessments provided in this act.
 721 The board shall consider the proposed budget item by item and
 722 may either approve the budget as proposed by the district
 723 manager or modify the same in part or in whole. The board shall
 724 indicate their approval of the budget by resolution, which
 725 resolution shall provide for a hearing on the budget as
 726 approved. Notice of the hearing on the budget shall be published
 727 in a newspaper in general circulation within the district in
 728 Highlands County once a week for 2 consecutive weeks; providing
 729 that the second publication shall not be less than 7 days after
 730 the first publication. The notice shall be directed to all
 731 landowners in the district and shall state the purpose of the
 732 meeting. The notice shall further contain a designation of the
 733 date, time, and place of the public hearing, which shall be not
 734 less than 7 days after the second publication. At the time and
 735 place designated in the notice, the board shall hear all
 736 objections to the budget as proposed, and make such changes as
 737 the board deems necessary. At the conclusion of the budget
 738 hearing the board shall, by resolution, adopt the budget as
 739 finally approved by the board.

740 Section 14. Notice and call of meetings; landowners;
 741 quorum; adjournments; representation at meetings; taking action
 742 without meeting.--

743 (1) The board shall publish notice of all meetings of
 744 landowners once a week for 2 consecutive weeks prior to such
 745 meeting in a newspaper in Highlands County in general
 746 circulation within the district. Meetings of landowners shall be
 747 held in a public place, or any other place made available for

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748 the purpose of such meeting in the Highlands County Courthouse
 749 and the place, date, and hour of holding such meeting and the
 750 purpose thereof shall be stated in the notice. Landowners
 751 present in person or by proxy, shall constitute a quorum at any
 752 meeting of the landowners; provided that, irrespective of the
 753 number of acres represented, there shall be a minimum of five
 754 landowners owning separate parcels of land at each meeting.

755 (2) The board may call special meetings of the landowners
 756 at any time to receive reports of the board or for each other
 757 purpose as the board may determine. A special meeting of the
 758 landowners may also be called at any time upon notice as
 759 provided hereinabove at the written request of the owners of not
 760 less than 25 percent in acreage of the land within the district
 761 for the purpose of taking any lawful action by the landowners of
 762 the district. Such special meeting shall be called by any court
 763 of competent jurisdiction in the event that the board fails to
 764 do so upon request as provided in the preceding sentence. Except
 765 as otherwise provided in section 6 of this act with respect to
 766 the election of supervisors, action taken at a meeting of the
 767 landowners shall be by affirmative vote of the owners of at
 768 least a majority in acreage of the land within the district
 769 represented at such meeting.

770 (3) At any meeting of the landowners, guardians may
 771 represent their wards; executors and administrators may
 772 represent the estate of deceased persons; trustees may represent
 773 lands held by them in trust; and private corporations may be
 774 represented by their duly authorized proxy. All landowners,

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775 including guardians, executors, administrators, trustees and
776 corporations, may be represented and vote by proxy.

777 Section 15. Water control plan; proceedings thereof.--The
778 board may proceed to adopt a water control plan as provided in
779 chapter 298, Florida Statutes, or as provided in this section,
780 in which case the following shall apply:

781 (1) The board shall cause to be made by the chief engineer
782 or such other engineer or engineers as the board may employ for
783 that purpose, a complete and comprehensive plan for the drainage
784 and reclamation of the lands located within the district. The
785 engineer or engineers designated by the board to make said plan
786 shall make all necessary surveys of the lands within the
787 boundary lines of said district and of all lands adjacent
788 thereto that will be improved or reclaimed in part or in whole
789 by any system of drainage that may be outlined and adopted, and
790 shall make a report in writing to the board with maps and
791 profiles of said surveys, which report shall contain a full and
792 complete plan for drainage and reclaiming the lands located
793 within the district from overflow or damage by water, with the
794 length, width, and depth of such canals, ditches, dikes, or
795 levees or other works as may be necessary in conjunction with
796 any canals, drains, ditches, dikes, levees, or other works
797 heretofore constructed by any other drainage or reclamation
798 district, or any other person or persons, or which may hereafter
799 be built by any or either of such agencies that may be necessary
800 or which can be advantageously used in such plan and also an
801 estimate of the cost of carrying out and completing the plan of

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802 reclamation, including the cost of superintending the same and
 803 all incidental expenses in connection therewith.

804 (2) Upon the completion of such plan, the board shall hold
 805 a hearing thereon to hear objections thereto and shall give
 806 notice of the time and place fixed for such hearing by
 807 publication once each week for 2 consecutive weeks in a
 808 newspaper published in Highlands County of general circulation
 809 in the district, and shall permit the inspection of said plan at
 810 the office of the district by all persons interested. All
 811 objections to said plan shall be filed at or before the time
 812 fixed in said notice for the hearing and shall be in writing.

813 (3) After said hearing the board shall consider the
 814 proposed plan and any objections thereto, and may modify,
 815 reject, or adopt the plan, or may continue the hearing to a day
 816 certain for further consideration of the proposed plan or
 817 modifications thereof.

818 (4) When the board shall approve a plan, a resolution
 819 shall be adopted and a certified copy thereof shall be filed in
 820 the office of the secretary and incorporated into the records of
 821 the district.

822 (5) The water control plan may be altered in detail from
 823 time to time until the appraisal record herein provided is
 824 filed, but not in such manner as materially to affect the
 825 conditions of its adoption. After the appraisal record has been
 826 filed, no alterations of the plan shall be made except as
 827 provided by this act.

828 (6) Within 20 days after the final adoption of the plan by
 829 the board, the secretary of the district shall prepare and

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830 transmit a certified copy thereof to the clerk of the circuit
 831 court and at the same time the board shall file with said clerk
 832 a petition that the said court appoint three commissioners to
 833 appraise the lands to be acquired for right-of-way, holding
 834 basins, and other drainage works of the district and to assess
 835 benefits and damages accruing to all lands within the district
 836 by reason of the execution of the plan. Immediately after the
 837 filing of such petition the judge of said court in whose
 838 division the petition shall have been assigned shall by an order
 839 appoint three commissioners, who shall be freeholders residing
 840 within the state, and who shall not be landowners in said
 841 district, nor of kin within the fourth degree of consanguinity
 842 to any person owning land in said district. A majority of said
 843 commissioners shall constitute a quorum and shall control the
 844 action of the commissioners on all questions.

845 (7) Immediately upon the filing of said order of
 846 appointment, the secretary of the district shall notify each of
 847 said commissioners of his or her appointment, and in the said
 848 notice he or she shall state the time and place for the first
 849 meeting of said commissioners. The secretary of the district, or
 850 his or her deputy, shall attend such meeting and shall furnish
 851 to said commissioners a complete list of lands embraced in the
 852 district, or adjacent thereto, that will be affected by the
 853 execution of the plan. The secretary shall also furnish to the
 854 commissioners a copy of the plan and such other papers,
 855 documents and information as the commissioners require. The
 856 commissioners at the meeting shall each take and subscribe to an
 857 oath that he or she will faithfully and impartially discharge

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858 his or her duties as such commissioner and make a true report of
859 the work performed by such commissioners, and shall elect one of
860 their number as chair. The secretary of the district, or his or
861 her deputy, shall be ex officio secretary to the commissioners,
862 and the attorney for the district, and other agents and
863 employees thereof, shall cooperate with the commissioners and
864 furnish to them such advice, assistance, and cooperation as they
865 shall require.

866 (8) Immediately after qualifying as provided in the
867 previous paragraph, the commissioners shall commence the
868 performance of their duties. The chief engineer, or one of his
869 or her assistants, shall accompany said commissioners when
870 engaged in the discharge of their duties and shall render his or
871 her opinion in writing when called for. Said commissioners shall
872 proceed to view the premises and determine the value of the
873 lands within or without the district to be acquired and used for
874 rights-of-way, holding basins, and other works described in the
875 plan and they shall appraise all benefits and damages which will
876 accrue to all lands by reason of the execution of the plan. The
877 commissioners in appraising benefits to lands, public highways,
878 railroads, and other rights-of-way shall not consider what
879 benefits will be derived by such property after other ditches,
880 improvements, or other plans shall have been constructed, but
881 they shall appraise only such benefits as will be derived from
882 the construction of the works and improvements described in the
883 plan or as the same may afford an outlet for drainage or
884 protection from overflow of such property. The commissioners
885 shall give due consideration and credit to any other drainage

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886 works which have already been constructed and which afford
887 partial or complete protection to any tract or parcel of land
888 within the district. The public highways, railroads, and other
889 rights-of-way shall be appraised according to the increased
890 physical efficiency and decreased maintenance cost of roadways
891 by reason of the improvements. The commissioners shall have no
892 power to change the plan. The commissioners shall prepare a
893 report of their findings, which shall be arranged in tabular
894 form, the columns of which shall be headed as follows: column 1
895 "Owner of Property Appraised"; column 2 "Description of Property
896 Appraised"; column 3 "Number of Acres Appraised"; column 4
897 "Amount of Benefits Appraised"; column 5 "Amount of Damages
898 Appraised"; column 6 "Number of Acres to be Taken for Rights-of-
899 way, Holding Basins, etc."; and column 7 "Value of Property to
900 be Taken." They shall also, by and with the advice of the chief
901 engineer, estimate the cost of the works described in the plan
902 of reclamation, which estimate shall include the cost of
903 property required for rights-of-way, holding basins, and other
904 works, the probable expense of organization and administration
905 as estimated by the board of supervisors, and all of the
906 expenses of the district during the period of executing the
907 plan. Before appraisals of compensation and damages are made,
908 the board may report to the commissioners the parcels of land it
909 may wish to purchase and for which it may wish appraisals to be
910 made, both for easement and for purchase in fee simple, and the
911 board may specify the particular purpose for which, and the
912 extent to which, an easement in any property is desired,
913 describing definitely such purpose and extent. Wherever so

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914 instructed by the board, the commissioners shall appraise lands
 915 which it may be necessary or desirable for the district to own
 916 and when so requested by the board they shall also appraise both
 917 the total value of the land and also the damages due to any
 918 easement required for the purposes of the district.

919 (9) The report of the commissioners shall be signed by at
 920 least a majority of the commissioners and filed in the office of
 921 the clerk of the circuit court of Highlands County. Each
 922 commissioner shall be paid \$100 per day for his or her services
 923 and necessary expenses in addition thereto.

924 (10) Upon the filing of the report of the commissioners,
 925 the clerk shall give notice thereof by causing publication to be
 926 made once a week for 2 consecutive weeks in a newspaper
 927 published in Highlands County and of general circulation in the
 928 district. It shall not be necessary for the clerk to name the
 929 parties interested, nor to describe separate lots or tracts of
 930 land giving said notice, but it shall be sufficient to publish
 931 the said notice in the following form:

932 "NOTICE OF FILING COMMISSIONERS' REPORT FOR SPRING
 933 LAKE IMPROVEMENT DISTRICT.

934 Notice is hereby given that the Commissioners
 935 heretofore appointed to appraise benefits and damages
 936 to property and lands located within Spring Lake
 937 Improvement District in the State of Florida and to
 938 appraise the cash value of the land necessary to be
 939 taken for rights-of-way, holding basins, and other
 940 works of said district did file their report in the
 941 office of the undersigned Clerk of the Circuit Court,

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970 to be needed for rights-of-way, holding basins, or other works,
 971 following the procedure provided in chapters 73 and 74, Florida
 972 Statutes; provided, however, that any property owner may accept
 973 the assessment of damages in his or her favor made by the
 974 commissioners, or acquiesce in their failure to assess damages
 975 in his or her favor, and shall be construed to have done so,
 976 unless he or she gives the supervisors of the district, on or
 977 before the time shall have expired for filing exceptions, as
 978 provided in this act, notice in writing that he or she demands
 979 an assessment of his or her damages by a jury; in which event
 980 the supervisors of the district shall institute in the circuit
 981 court of Highlands County an action to condemn the lands and
 982 other property that must be taken or damaged in the making of
 983 such improvements, with the right and privilege of paying into
 984 court a sum to be fixed by the circuit court or judge, and
 985 proceeding with the work, before the assessment by the jury;
 986 provided, any person or party interested may prosecute and
 987 appeal to the appropriate district court of appeal in the manner
 988 and within the time provided by the Florida appellate rules.

989 (11) The Clerk of the Circuit Court of Highlands County
 990 shall transmit a certified copy of the court decree and copy of
 991 the commissioners' report, as confirmed or amended by the court,
 992 to the secretary of the board, and such clerk shall receive a
 993 fee of \$5 for receiving, filing, and preserving same as a
 994 permanent record.

995 Section 16. Adoption, revision, and revocation of water
 996 control plan.--In addition to and not in limitation of its
 997 powers to provide for and adopt a water control plan provided in

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998 section 15 herein and under section 298, Florida Statutes, and
 999 amendments thereto, the board may at any time and from time to
 1000 time adopt, revoke, or modify in whole or in part, any plan or
 1001 any plan providing for the drainage of lands within the
 1002 district, and may provide for such new and additional drainage
 1003 facilities, canals, ditches, levees, and other works as the
 1004 board may determine. In connection with the revision of any plan
 1005 or the providing of any new or additional drainage facilities,
 1006 canals, ditches, levees, or other works, or in the event the
 1007 total taxes and assessments theretofore levied or the funds
 1008 derived from the sale of bonds are insufficient to pay the cost
 1009 of any drainage works, benefits may be reassessed, additional
 1010 assessments made, and taxes levied in accordance with the
 1011 procedures provided in this act or in chapter 298, Florida
 1012 Statutes. The board may at any time approve and make effective
 1013 technical changes or modifications in any plan or drainage not
 1014 affecting assessed benefits, levy of taxes, or the security of
 1015 bondholders.

1016 Section 17. Assessing land for reclamation; apportionment
 1017 of tax; lands belonging to state assessed; drainage tax
 1018 record.--After the lists of lands, with the assessed benefits
 1019 and the decree and judgment of court, have been filed in the
 1020 office of the clerk of the circuit court as provided in section
 1021 15, then the board shall, without any unnecessary delay, levy a
 1022 tax of such portion of said lands in the district to which
 1023 benefits have been assessed, as may be found necessary by the
 1024 board of supervisors to pay the costs of the completion of the
 1025 proposed works and improvements, as shown in said plan and in

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1026 carrying out the objects of said district; and, in addition
 1027 thereto, 10 percent of said total amount for emergencies. The
 1028 said tax shall be apportioned to, and levied on, each tract of
 1029 land in said district in proportion to the benefits assessed,
 1030 and not in excess thereof; and in case bonds are issued, as
 1031 provided in this chapter, a tax shall be levied in a sum not
 1032 less than an amount 90 percent of which shall be equal to the
 1033 principal of said bonds. The amount of bonds to be issued for
 1034 paying the cost of the works as set forth in the plan shall be
 1035 ascertained and determined by the board, provided, however, that
 1036 the total amount of all bonds to be issued by the district shall
 1037 in no case exceed 90 percent of the benefits assessed upon the
 1038 lands of the district. The amount of the interest (as estimated
 1039 by said board), which will accrue on such bonds, shall be
 1040 included and added to the said tax, but the interest to accrue
 1041 on account of the issuing of said bonds shall not be construed
 1042 as a part of the costs of construction in determining whether or
 1043 not the expenses and costs of making said improvements are equal
 1044 to, or in excess of, the benefits assessed. The secretary of the
 1045 board of supervisors, as soon as said total tax is levied,
 1046 shall, at the expense of the district, prepare a list of all
 1047 taxes levied, in the form of a well-bound book, which book shall
 1048 be endorsed and named "DRAINAGE TAX RECORD OF SPRING LAKE
 1049 IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA," which
 1050 endorsement shall be printed or written at the top of each page
 1051 in said book, and shall be signed and certified by the president
 1052 and secretary of the board, attested by the seal of the

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1053 district, and the same shall thereafter become a permanent
 1054 record in the office of said secretary.

1055 Section 18. Prepayment of taxes or assessments.--The board
 1056 may provide that any tax or assessment may be paid at any time
 1057 before due, together with the interest accrued thereon to the
 1058 date of prepayment and any prepayment premiums or penalties, if
 1059 such prior payment shall be permitted by the proceedings
 1060 authorizing any bonds or other obligations for the payment of
 1061 which special assessments have been pledged or taxes levied.

1062 Section 19. Tax liens.--All taxes of the district provided
 1063 for in this act or chapter 298, Florida Statutes, together with
 1064 all penalties for default in the payment of the same and all
 1065 costs in collecting the same including reasonable attorney's
 1066 fees fixed by the court and taxed as cost in the action brought
 1067 to enforce payment, shall from January 1 for each year the
 1068 property is liable to assessment and until paid constitute a
 1069 lien of equal dignity with the liens for state and county taxes
 1070 and other taxes of equal dignity with state and county taxes
 1071 upon all the lands against which such taxes shall be levied. A
 1072 sale of any of the real property within the district for state
 1073 and county or other taxes shall not operate to relieve or
 1074 release the property so sold from the lien for subsequent
 1075 district taxes or installments of district taxes which lien may
 1076 be enforced against such property as though no such sale thereof
 1077 had been made. The provisions of section 194.171, Florida
 1078 Statutes, and amendments thereto shall be applicable to district
 1079 taxes with the same force and effect as if said provisions were
 1080 expressly set forth in this act.

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1081 Section 20. Issuance of bond anticipation notes.--In
 1082 addition to the other powers provided for in this act and not in
 1083 limitation thereof, the district shall have the power, at any
 1084 time and from time to time after the issuance of any bonds of
 1085 the district shall have been authorized, to borrow money for the
 1086 purposes for which such bonds are to be issued in anticipation
 1087 of the receipt of the proceeds of the sale of such bonds and to
 1088 issue bond anticipation notes in a principal sum not in excess
 1089 of the authorized maximum amount of such bond issue. Such notes
 1090 shall be in such denomination or denominations, bear interest at
 1091 such rate as the board may determine not to exceed 10 percent
 1092 per annum, mature at such time or times not later than 5 years
 1093 from the date of issuance, and be in such form and executed in
 1094 such manner as the board shall prescribe. Such notes may be sold
 1095 at either public or private sale or, if such notes shall be
 1096 renewal notes, may be exchanged for notes then outstanding on
 1097 such terms as the board shall determine. Such notes shall be
 1098 paid from the proceeds of such bonds when issued. The board may
 1099 in its discretion, in lieu of retiring the notes by means of
 1100 bonds, retire them by means of current revenues or from any
 1101 taxes or assessments levied for the payment of such bonds, but
 1102 in such event a like amount of the bonds authorized shall not be
 1103 issued.

1104 Section 21. Short-term borrowing.--The district at any
 1105 time may obtain loans, in such amount and on such terms and
 1106 conditions as the board may approve, for the purpose of paying
 1107 any of the expenses of the district or any costs incurred or
 1108 that may be incurred in connection with any of the projects of

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1109 | the district, which loans shall have a term not exceeding 2
 1110 | years from the date of issuance thereof, and may be renewable
 1111 | for a like term or terms, shall bear such interest as the board
 1112 | may determine, not to exceed 10 percent per annum, and may be
 1113 | payable from and secured by a pledge of such funds, revenues,
 1114 | taxes, and assessments as the board may determine. For the
 1115 | purpose of defraying such costs and expenses, the district may
 1116 | issue negotiable notes, warrants, or other evidences of debt
 1117 | signed on behalf of the district by any one of the board duly
 1118 | authorized by the board, such notes or other evidences of
 1119 | indebtedness to be payable at such times, to bear such interest
 1120 | as the board may determine not to exceed 10 percent per annum,
 1121 | and to be sold or discounted at such price or prices and on such
 1122 | terms as the board may deem advisable. The board shall have the
 1123 | right to provide for the payment thereof by pledging the whole
 1124 | or any part of the funds, revenues, taxes, and assessments of
 1125 | the district. The approval of the qualified electors who are
 1126 | freeholders residing in the district shall not be necessary
 1127 | except where required by the Florida Constitution.

1128 | Section 22. Issuance of bonds.--In the discretion of the
 1129 | board, any issue of bonds may be secured by a trust agreement by
 1130 | and between the district and a corporate trustee or trustees,
 1131 | which may be any trust company or bank having the powers of a
 1132 | trust company within or without the state. The resolution
 1133 | authorizing the issuance of the bonds or such trust agreement
 1134 | may pledge the revenues to be received from any projects of the
 1135 | district and may contain such provisions for protecting and
 1136 | enforcing the rights and remedies of the bondholders as the

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1137 board may approve, including, without limitation, covenants,
 1138 setting forth the duties of the district in relation to the
 1139 acquisition, construction, reconstructions, improvements,
 1140 maintenance, repair, operation, and insurance of any projects,
 1141 the fixing and revising of the rates, fees, and charges, and the
 1142 custody, safeguarding, and application of all moneys, and for
 1143 the employment of counseling engineers in connection with such
 1144 acquisition, construction, reconstruction, improvement,
 1145 maintenance, repair, or operation. It shall be lawful for any
 1146 bank or trust company incorporated under the laws of the state
 1147 which may act as a depository of the proceeds of bonds or of
 1148 revenues to furnish such indemnifying bonds or to pledge such
 1149 securities as may be required by the district. Such resolution
 1150 or trust agreement may set forth the rights and remedies of the
 1151 bondholders and of the trustee, if any, and may restrict the
 1152 individual right of action by bondholders. The board may provide
 1153 for the payment of the proceeds of the sale of the bonds and the
 1154 revenues of any project to such officer, board, or depository as
 1155 it may designate for the custody thereof, and for the method of
 1156 disbursement thereof with such safeguards and restrictions as it
 1157 may determine. All expenses incurred in carrying out the
 1158 provisions of such resolution or trust agreement may be treated
 1159 as party of the cost of operation of the project to which such
 1160 trust agreement pertains.

1161 Section 23. Sale of bonds.--Bonds may be sold in blocks or
 1162 installments at different times, or an entire issue or series
 1163 may be sold at one time. Bonds may be sold at public or private
 1164 sale after such advertisement, if any, as the board may deem

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1165 advisable but not in any event at less than 90 percent of the
 1166 par value thereof, together with accrued interest thereon. Bonds
 1167 may be sold or exchanged for refunding bonds. Special assessment
 1168 and revenue bonds may be delivered as payment by the district of
 1169 the purchase price or lease of any project or part thereof, or a
 1170 combination of projects or parts thereof, or as the purchase
 1171 price or exchanged for any property, real, personal, or mixed,
 1172 including franchises, or services rendered by any contractor,
 1173 engineer or other person, all at one time or in blocks from time
 1174 to time, in such manner and upon such terms as the board in its
 1175 discretion shall determine. The price or prices for any bonds
 1176 sold, exchanged, or delivered may be:

1177 (1) The money paid for the bonds.

1178 (2) The principal amount, plus accrued interest to the
 1179 date of redemption or exchange, or outstanding obligations
 1180 exchanged for refunding bonds.

1181 (3) In the case of special assessment or revenue bonds,
 1182 the amount of any indebtedness to contractors or other person
 1183 paid with such bonds, or the fair value of any properties
 1184 exchanged for the bonds, as determined by the board.

1185 Section 24. Authorization and form of bonds.--Bonds may be
 1186 authorized by resolution or resolutions of the board, which
 1187 shall be adopted by a majority of all the members thereof then
 1188 in office. Such resolution or resolutions may be adopted at the
 1189 same meeting at which they are introduced, and need not be
 1190 published or posted. The board may by resolution authorize the
 1191 issuance of bonds, fix the aggregate amount of bonds to be
 1192 issued, the purpose or purposes for which the moneys derived

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1193 therefrom shall be expended, the rate or rates of interest, not
 1194 to exceed 10 percent per annum, the denomination of the bonds,
 1195 whether or not the bonds are to be issued in one or more series,
 1196 the date or dates of maturity, which shall not exceed 40 years
 1197 from their respective dates of issuance, the medium of payment,
 1198 the place or places within or without the state where payment
 1199 shall be made, registration privileges, redemption terms and
 1200 privileges (whether with or without premium), the manner of
 1201 execution, the form of the bonds including any interest coupons
 1202 to be attached thereto, the manner of execution of bonds and
 1203 coupons, and any and all other terms, covenants, and conditions
 1204 thereof, and the establishment of revenue or other funds. Such
 1205 authorizing resolution may further provide that such bonds may
 1206 be executed manually or by engraved, lithographed, or facsimile
 1207 signature, provided that where signatures are engraved,
 1208 lithographed, or facsimile no bond shall be valid unless
 1209 countersigned by a registrar or other officer designated by
 1210 appropriate resolution of the board. The seal of the district
 1211 may be affixed, lithographed, engraved, or otherwise reproduced
 1212 in facsimile on such bonds. In case any officer whose signature
 1213 shall appear on any bonds or coupons shall cease to be such
 1214 officer before the delivery of such bonds, such signature or
 1215 facsimile shall nevertheless be valid and sufficient for all
 1216 purposes the same as if he or she had remained in office until
 1217 such delivery.

1218 Section 25. Interim certificates; replacement
 1219 certificates.--Pending the preparation of definitive bonds, the
 1220 board may issue interim certificates or receipts or temporary

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1221 bonds, in such form and with such provisions as the board may
 1222 determine, exchangeable for definitive bonds when such bonds
 1223 shall have been executed and are available for delivery. The
 1224 board may also provide for the replacement of any bond which
 1225 shall become mutilated or be lost or destroyed.

1226 Section 26. Negotiability of bonds.--Any bond issued under
 1227 this act and any interim certificate or receipt or temporary
 1228 bond shall, in the absence of an express recital on the face
 1229 thereof that it is nonnegotiable, be fully negotiable and shall
 1230 be and constitute negotiable instruments within the meaning and
 1231 for all purposes of the law merchant and the laws of Florida.

1232 Section 27. Defeasance.--The board may make such provision
 1233 with respect to the defeasance of the right, title, and interest
 1234 of the holders of any of the bonds and obligations of the
 1235 district in any revenues, funds, or other properties by which
 1236 such bonds are secured as the board deems appropriate and,
 1237 without limitation on the foregoing, may provide that when such
 1238 bonds or obligations become due and payable or shall have been
 1239 called for redemption, and the whole amount of the principal and
 1240 interest and premium, if any, due and payable upon the bonds or
 1241 obligations then outstanding shall be paid, or sufficient moneys
 1242 or direct obligations of the United States Government the
 1243 principal of and the interest on which when due will provide
 1244 sufficient moneys, shall be held or deposited in trust for such
 1245 purpose, and provision shall also be made for paying all other
 1246 sums payable in connection with such bonds or other obligations,
 1247 then and in such event the right, title, and interest of the
 1248 holders of the bonds in any revenues, funds, or other properties

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1249 by which such bonds are secured shall thereupon cease,
 1250 determine, and become void, and the board may apply any surplus
 1251 in any sinking fund established in connection with such bonds or
 1252 obligations and all balances remaining in all other funds or
 1253 accounts other than money held for the redemption or payment of
 1254 the bonds or other obligations to any lawful purpose of the
 1255 district as the board shall determine.

1256 Section 28. Issuance of additional bonds.--If the proceeds
 1257 of any bonds shall be less than the cost of completing the
 1258 project in connection with which such bonds are issued, the
 1259 board may authorize the issuance of additional bonds, upon such
 1260 terms and conditions as the board may provide in the resolution
 1261 authorizing the issuance thereof, but only in compliance with
 1262 the resolution or other proceedings authorizing the issuance of
 1263 the original bonds.

1264 Section 29. Refunding bonds.--The district shall have the
 1265 power to issue bonds to provide for the retirement or refunding
 1266 of any bonds or obligations of the district that at the time of
 1267 such issuance are or subsequently thereto become due and
 1268 payable, or that at the time of issuance have been called or are
 1269 or will be subject to call for redemption within 10 years
 1270 thereafter, or the surrender of which can be procured from the
 1271 holders thereof at prices satisfactory to the board. Refunding
 1272 bonds may be issued at any time when in the judgment of the
 1273 board such issuance will be advantageous to the district. No
 1274 approval of the qualified electors who are freeholders residing
 1275 in the district shall be required for the issuance of refunding
 1276 bonds except in cases where such approval is required by the

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1277 Florida Constitution. The board may by resolution confer upon
 1278 the holders of such refunding bonds all rights, powers, and
 1279 remedies to which the holders would be entitled if they
 1280 continued to be the owners and had possession of the bonds for
 1281 the refinancing of which said refunding bonds are issued,
 1282 including, but not limited to, the preservation of the lien of
 1283 such bonds on the revenues of any project or on pledged funds,
 1284 without extinguishment, impairment, or diminution thereof. The
 1285 provisions of this act pertaining to bonds of the district
 1286 shall, unless the context otherwise requires, govern the
 1287 issuance of refunding bonds, the form and other details thereof,
 1288 the rights of the holders thereof, and the duties of the board
 1289 with respect to the same.

1290 Section 30. Revenue bonds.--

1291 (1) The district shall have the power to issue revenue
 1292 bonds from time to time without limitation as to amount. Such
 1293 revenue bonds may be secured by or payable from the gross or net
 1294 pledge of the revenues to be derived from any project or
 1295 combination of projects, from the rates, fees, or other charges
 1296 to be collected from the users of any project or projects, from
 1297 any revenue-producing undertaking or activity of the district,
 1298 or from any other source or pledged security. Such bonds shall
 1299 not constitute an indebtedness of the district, and the approval
 1300 neither of the qualified electors nor of the qualified electors
 1301 who are freeholders shall be required unless such bonds are
 1302 additionally secured by the full faith and credit and taxing
 1303 power of the district.

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1304 (2) Any two or more projects may be combined and
 1305 consolidated into a single project, and may thereafter be
 1306 operated and maintained as a single project. The revenue bonds
 1307 authorized herein may be issued to finance any one or more such
 1308 projects, regardless whether or not such projects have been
 1309 combined and consolidated into a single project. If the board
 1310 deems it advisable, the proceedings authorizing such revenue
 1311 bonds may provide that the district may thereafter combine the
 1312 projects then being financed or theretofore financed with other
 1313 projects to be subsequently financed by the district, and that
 1314 revenue bonds to be thereafter issued by the district shall be
 1315 on parity with the revenue bonds then being issued, all on such
 1316 terms, conditions, and limitations as shall be provided, and may
 1317 further provide that the revenues to be derived from the
 1318 subsequent projects shall at the time of the issuance of such
 1319 parity revenue bonds be also pledged to the holders of any
 1320 revenue bonds theretofore issued to finance the revenue
 1321 undertakings which are later combined with such subsequent
 1322 projects. The district may pledge for the security of the
 1323 revenue bonds a fixed amount, without regard to any fixed
 1324 proportion of the gross revenues of any project.

1325 Section 31. General obligations bonds.--

1326 (1) The district shall have the power from time to time to
 1327 issue general obligation bonds in an aggregate principal amount
 1328 of bonds outstanding at any one time not in excess of 35 percent
 1329 of the assessed value of the taxable property within the
 1330 district as shown on the pertinent tax records at the time of
 1331 the authorization of the general obligation bonds for which the

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1332 full faith and credit of the district is pledged. Except for
 1333 refunding bonds, no general obligation bonds shall be issued
 1334 unless the issuance thereof shall have been approved at an
 1335 election of freeholders held in accordance with the requirements
 1336 for such election as prescribed by the Constitution of Florida.
 1337 Such elections shall be called to be held in the district by the
 1338 Board of County Commissioners of Highlands County upon the
 1339 request of the board of the district. The expenses of calling
 1340 and holding such referendum elections shall be borne by the
 1341 district and the district shall reimburse the county for any
 1342 expenses incurred in calling or holding such elections. In the
 1343 alternative, at the option of the board, the board may make such
 1344 other provision for the registration of such qualified electors
 1345 who are freeholders and the calling and holding of such
 1346 elections as the board may from time to time deem appropriate.

1347 (2) The district may pledge its full faith and credit for
 1348 the payment of the principal and interest on such general
 1349 obligations bonds, and for any reserve or other funds provided
 1350 therefor, and may unconditionally and irrevocably pledge itself
 1351 to levy ad valorem taxes on all taxable property in the
 1352 district, to the extent necessary for the payment thereof,
 1353 without limitations as to rate or amount.

1354 (3) If the board shall determine to issue general
 1355 obligation bonds for more than one different purpose, the
 1356 approval of the issuance of the bonds for each and all such
 1357 purposes may be submitted to the freeholders on one and the same
 1358 ballot. The failure of the freeholders to approve the issuance
 1359 of bonds for any one or more purposes shall not defeat the

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1360 approval of bonds for any purpose which shall be approved by the
1361 freeholders.

1362 Section 32. Bonds as legal investment or
1363 security.--Notwithstanding any provisions of any other law to
1364 the contrary, all bonds issued under the provisions of this act
1365 shall constitute legal investments for savings banks, banks,
1366 trust companies, insurance companies, executors, administrators,
1367 trustees, guardians, and other fiduciaries, and for any board,
1368 body, agency, instrumentality, county, municipality, or other
1369 political subdivision of the state, and shall be and constitute
1370 securities which may be deposited by bands or trust companies as
1371 security for deposits of state, county, municipal, or other
1372 public funds, or by insurance companies as required or voluntary
1373 statutory deposits.

1374 Section 33. Covenants.--Any resolution authorizing the
1375 issuance of bonds may contain such covenants as the board may
1376 deem advisable and all such covenants shall constitute valid and
1377 legally binding and enforceable contracts between the district
1378 and the bondholders, regardless of the time of issuance thereof.
1379 Such covenants may include, without limitation, covenants
1380 concerning the disposition of the bond proceeds; the use and
1381 dispositions of project revenues; the pledging of revenues,
1382 taxes, and assessments; the obligations of the district with
1383 respect to the operation of the project and the maintenance of
1384 adequate project revenues; the issuance of additional bonds; the
1385 appointment, powers, and duties of trustees and receivers; the
1386 acquisition of outstanding bonds and obligations; restrictions
1387 on the establishing of competing projects or facilities;

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1388 restrictions on the sale or disposal of the assets and property
 1389 of the district; the priority of assessment liens; the priority
 1390 of claims by bondholders on the taxing power of the district;
 1391 the maintenance of deposits to assure the payment of revenues by
 1392 users of district facilities and services; the discontinuance of
 1393 district services by reason of delinquent payments; acceleration
 1394 upon default; the execution of necessary instruments; the
 1395 procedure for amending or abrogating covenants with the
 1396 bondholders; and such other covenants as may be deemed necessary
 1397 or desirable for the security of the bondholders.

1398 Section 34. Validity of bonds; validation proceedings.--

1399 (1) Any bonds issued by the district shall be
 1400 incontestable in the hands of bone fide purchasers or holders
 1401 for value and shall not be invalid because of any irregularity
 1402 or defects in the proceedings for the issue and sale thereof.
 1403 Prior to the issuance of any bonds, the district may, but is not
 1404 required to, publish a notice at least once in a newspaper or
 1405 newspapers published or of general circulation in Highlands
 1406 County and within the district stating the date of adoption of
 1407 the resolution authorizing such obligations the amount, the
 1408 maximum rate of interest and maturity of such obligations, and
 1409 the purpose in general terms for which such obligations are to
 1410 be issued, and further stating that any action or proceeding
 1411 questioning the validity of such obligations or of the
 1412 proceedings authorizing the issuance thereof, or of any of the
 1413 covenants made therein, must be instituted within 20 days after
 1414 the first publication of such notice, or the validity of such
 1415 obligations, proceedings and covenants shall not be thereafter

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1416 questioned in any county whatsoever. If no such action or
 1417 proceeding is so instituted within such 20-day period, then the
 1418 validity of such obligations, proceedings, and covenants shall
 1419 be conclusive, and all persons or parties whatsoever shall be
 1420 forever barred from questioning the validity of such
 1421 obligations, proceedings, or covenants in any court whatsoever.

1422 (2) The power of the district to issue bonds under the
 1423 provisions of this act may be determined and any of the bonds of
 1424 the district may be validated and confirmed by circuit court
 1425 decree, under the provisions of chapter 75, Florida Statutes,
 1426 and laws amendatory thereof or supplementary thereto.

1427 Section 35. Within act furnishes full authority for
 1428 issuance of bonds.--This act constitutes full and complete
 1429 authority for the issuance of bonds and the exercise of the
 1430 powers of the district provided herein. No procedures or
 1431 proceedings, publications, notices, consents, approvals, orders,
 1432 acts, or things by the board, or any board, officers,
 1433 commission, department, agency, or instrumentality of the
 1434 district, other than those required by this act, shall be
 1435 required to issue any bonds or to do any act or perform anything
 1436 under this act, and the issuance or sale of bonds pursuant to
 1437 the provisions of this act need not comply with the requirements
 1438 of any other law applicable to the issuance or sale of bonds,
 1439 except as otherwise provided in this act, and shall not require
 1440 the consent or approval of any other board, officers,
 1441 commission, department, agency, or instrumentality of the state
 1442 or any political subdivision thereof. Except as otherwise
 1443 provided herein, no proceedings or procedures of any character

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1444 whatever shall be necessary or required for the issuance of
 1445 bonds other than the adoption of an appropriate resolution by
 1446 the board as provided in this act with respect to the issuance
 1447 of the same. The powers conferred by this act on the district
 1448 with respect to the issuance and sale of bonds shall be in
 1449 addition and supplemental to the powers conferred by any other
 1450 law.

1451 Section 36. Pledge by the state to the bondholders of the
 1452 district and to the federal government.--The state pledges to
 1453 the holders of any bonds issued under this act that it will not
 1454 limit or alter the rights of the district to own, acquire,
 1455 construct, reconstruct, improve, maintain, operate, or furnish
 1456 the projects or to levy and collect the taxes, assessments,
 1457 rentals, rates, fees, and other charges provided for herein, and
 1458 to fulfill the terms of any agreement made with the holders of
 1459 such bonds or other obligations, that it will not in any way
 1460 impair the rights or remedies of the holders.

1461 Section 37. Ad valorem taxes.--The board shall have the
 1462 power to levy and assess an ad valorem tax on all the taxable
 1463 real and tangible personal property in the district to pay the
 1464 principal of and interest on any general obligation bonds of the
 1465 district, to provide for any sinking or other funds established
 1466 in connection with any such bonds, and to pay the operation and
 1467 maintenance costs of any district projects. The ad valorem tax
 1468 provided for herein shall be in addition to county and all other
 1469 ad valorem taxes provided for by law. Such tax shall be
 1470 assessed, levied, and collected in the same manner and same time
 1471 as county taxes.

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1472 Section 38. Annual installment taxes.--

1473 (1) The board shall annually determine, order, and levy
 1474 the annual installment of the total taxes which are levied under
 1475 section 298.36, Florida Statutes, which shall be due and be
 1476 collected during each year that county taxes are due and
 1477 collected and said annual installment and levy shall be
 1478 evidenced to and certified by the board not later than August 31
 1479 of each year to the Highlands County Property Appraiser. Said
 1480 tax shall be entered by the county property appraiser on the
 1481 county tax rolls and shall be collected by the Highlands County
 1482 Tax Collector in the same manner and same time as county taxes
 1483 and the proceeds thereof paid to the district. The tax shall be
 1484 a lien until paid on the property against which assessed and
 1485 enforceable in like manner as county taxes.

1486 (2) In the alternative, the board may by resolution
 1487 determine the amount of taxes as provided by chapter 298.365,
 1488 Florida Statutes, and thereafter the annual installments shall
 1489 be levied, collected, and enforced as provided in chapter 298,
 1490 Florida Statutes.

1491 Section 39. Maintenance tax.--To maintain and preserve the
 1492 drainage improvements of the district, and to provide,
 1493 construct, reconstruct, and maintain projects of the district, a
 1494 maintenance tax shall be evidenced to and certified by the board
 1495 of supervisors not later than August 31 of each year to the
 1496 property appraiser and shall be entered by the property
 1497 appraiser on the county tax rolls and shall be collected by the
 1498 tax collector in the same manner and time as county taxes and
 1499 the proceeds therefrom paid to the district. The tax shall be a

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1500 lien until paid on the property against which assessed and
 1501 enforceable in like manner as county taxes. If the maintenance
 1502 is for original construction based upon an apportionment of
 1503 benefits, the maintenance tax shall be apportioned on the same
 1504 basis of the net assessments of benefits assessed or accruing
 1505 for original construction and shall not exceed 10 percent
 1506 thereof in any one year. If the maintenance is for other
 1507 drainage improvements owned, operated, or acquired by the
 1508 district, or other projects of the district, the amount of said
 1509 maintenance tax shall be determined by the board and assessed by
 1510 the board upon such lands which may be all of the lands within
 1511 the district benefited by the maintenance thereof, apportioned
 1512 between the benefited lands in proportion to the benefits
 1513 received by each tract of land.

1514 Section 40. Enforcement of taxes.--

1515 (1) The collection and enforcement of all taxes levied by
 1516 the district shall be at the same time and in like manner as
 1517 county taxes and the provisions of the Florida Statutes relating
 1518 to the sale of lands for unpaid and delinquent taxes; the
 1519 issuance, sale, and delivery of tax certificates for such unpaid
 1520 and delinquent county taxes; the redemption thereof; and the
 1521 issuance to individuals of tax deeds based thereon and all other
 1522 procedures in connection therewith shall be applicable to the
 1523 district to the same extent as if said statutory provisions were
 1524 expressly set forth herein. All taxes shall be subject to the
 1525 same discounts as county taxes.

1526 Section 41. When unpaid tax is delinquent; penalty.--All
 1527 taxes provided for in this act shall become delinquent and bear

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1528 penalties on the amount of said taxes in the same manner as
 1529 county taxes.

1530 Section 42. Tax exemption.--As the exercise of the powers
 1531 conferred by this act constitute the performance of essential
 1532 public functions, and as the projects of the district will
 1533 constitute public property used for public purposes, all assets
 1534 and properties of the district, and all bonds issued hereunder
 1535 and interest paid thereon, and all fees, charges, and other
 1536 revenues derived by the district from the projects provided by
 1537 this act shall be exempt from all taxes by the state or by any
 1538 political subdivision, agency, or instrumentality thereof;
 1539 provided, however, that nothing in this act shall be deemed to
 1540 exempt from taxation any property, project, facility, business
 1541 activity, or enterprise that cannot validly be undertaken as a
 1542 public function by special taxing districts or other public
 1543 bodies under the laws and Constitution of Florida; and further,
 1544 that nothing in this act shall be deemed to exempt any property,
 1545 project, facility, business activity, or enterprise of the
 1546 district, or revenues derived therefrom, which would be subject
 1547 to taxation under the general laws of Florida if such property,
 1548 project, or facility were owned or undertaken by a municipal
 1549 corporation.

1550 Section 43. Special assessments.--The board may provide
 1551 for the construction or reconstruction of assessable
 1552 improvements as defined in this act, and for the levying of
 1553 special assessments upon benefited property for the payment
 1554 thereof, under the provisions of this section.

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1555 (1)(a) Such special assessments may be levied and assessed
 1556 in either of the alternate methods provided herein, and except
 1557 for such procedure, all the other provisions of this section and
 1558 this act shall apply to the levy of such special assessments.

1559 (b) The initial proceeding under this section shall be the
 1560 passage by the board of a resolution ordering the construction
 1561 or reconstruction of such assessable improvements, indicating
 1562 the location by terminal points and routes and either giving a
 1563 description of the improvements by its material, nature,
 1564 character, and size or giving two or more descriptions with the
 1565 directions that the material, nature, character, and size shall
 1566 be subsequently determined in conformity with one of such
 1567 descriptions. Drainage improvements need not be continuous and
 1568 may be in more than one locality. The resolution ordering any
 1569 such improvement may give any short and convenient designation
 1570 to each improvement ordered thereby, and the property against
 1571 which assessments are to be made for the cost of such
 1572 improvement may give any short and convenient designation to
 1573 each improvement ordered thereby, and the property against which
 1574 assessments are to be made for the cost of such improvement may
 1575 be designated as an assessment district, followed by a letter or
 1576 number or name to distinguish it from other assessment
 1577 districts, after which it shall be sufficient to refer to such
 1578 improvement and property by such designation in all proceedings
 1579 and assessments, except in the notices required by this section.

1580 (c) As soon as possible after the passage of such
 1581 resolution, the engineer for the district shall prepare, in
 1582 duplicate, plans and specifications for each improvement ordered

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1583 thereby and an estimate of the cost thereof. Such cost shall
 1584 include, in addition to the items of cost as defined in this
 1585 act, the following items of incidental expenses:

- 1586 1. Printing and publishing notices and proceedings.
- 1587 2. Costs of abstracts of title.
- 1588 3. Any other expense necessary or proper in conducting the
 1589 proceedings and work provided for in this section, including the
 1590 estimated amount of discount, if any, financial expenses upon
 1591 the sale of assessment bonds or any other obligations issued
 1592 hereunder for which such special assessment bonds or any other
 1593 obligations issued hereunder for which such special assessments
 1594 are to be pledged, and interest prior to and until not more than
 1595 2 years after the completion of said assessable improvements. If
 1596 the resolution shall provide alternative descriptions of
 1597 material, nature, character, and size, such estimate shall
 1598 include an estimate of the cost of the improvement of each such
 1599 description.

1600 (d) The district engineer shall next prepare, in
 1601 duplicate, a tentative apportionment of the estimated total cost
 1602 of the improvement as between the district and each lot or
 1603 parcel of land subject to special assessment under the
 1604 resolution, such apportionment to be made in accordance with the
 1605 provisions of the resolution and in relation to apportionment of
 1606 cost provided herein for the preliminary assessment roll. Such
 1607 tentative apportionment of total estimated cost shall not be
 1608 held to limit or restrict the duties of the engineer in the
 1609 preparation of such preliminary assessment roll under subsection
 1610 (2). One of the duplicates of such plans, specifications, and

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1611 estimates and such tentative apportionment shall be filed with
 1612 the secretary of the board, and the other duplicate shall be
 1613 retained by the engineer in his or her files, all thereof to
 1614 remain open to public inspection.

1615 (2)(a) If the special assessments are to be levied under
 1616 this subsection, the secretary of the board, upon the filing
 1617 with him or her of such plans, specifications, estimates, and
 1618 tentative apportionment of cost, shall publish once in a
 1619 newspaper published in Highlands County and of general
 1620 circulation in the district, a notice stating that, at a meeting
 1621 of the board on a certain day and hour, not earlier than 15 days
 1622 from such publication, the board will hear objections of all
 1623 interested persons to the confirmation of such resolution, which
 1624 notice shall state in brief and general terms a description of
 1625 the proposed assessable improvements with the location thereof,
 1626 and shall also state that plans, specifications, estimates, and
 1627 tentative apportionment of cost thereof are on file with the
 1628 secretary of the board. A copy of the notice shall be mailed to
 1629 the landowners of the land to be benefited by construction of
 1630 the assessable improvement. The landowners shall be determined
 1631 by reference to the last available tax roll of Highlands County.
 1632 The secretary of the board shall keep a record in which shall be
 1633 inscribed, at the request of any person, firm, or corporation
 1634 having or claiming to have any interest in any lot or parcel of
 1635 land, the name and post office address of such person, firm, or
 1636 corporation, together with a brief description or designation of
 1637 such lot or parcel, and it shall be the duty of the secretary of
 1638 the board to mail a copy of such notice to such person, firm, or

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1639 corporation at such address at least 10 days before the time for
1640 the hearing as stated in such notice, but the failure of the
1641 secretary of the board to keep such record or so to inscribe any
1642 name or address or to mail any such notice shall not constitute
1643 a valid objection to holding the hearing as provided in this
1644 section or to any other action taken under the authority of this
1645 section.

1646 (b) At the time named in such notice, or to which an
1647 adjournment may be taken by the board, the board shall receive
1648 any objections of interested persons and may then or thereafter
1649 repeal or confirm such resolution with such amendments, if any,
1650 as may be desired by the board and which do not cause any
1651 additional property to be specially assessed.

1652 (c) All objections to any such resolution on the ground
1653 that it contains items which cannot be properly assessed against
1654 property, or that it is, for any default or defect in the
1655 passage or character of the resolution or the plans or
1656 specifications or estimate, void or voidable in whole or in
1657 part, or that it exceeds the power of the board, shall be made
1658 in writing in person or by attorney and filed with the secretary
1659 of the board at or before the time or adjourned time of such
1660 hearing. Any objections against the making of any assessable
1661 improvements not so made shall be considered as waived, and if
1662 any objection shall be made and overruled or shall not be
1663 sustained, the confirmation of the resolution shall be the final
1664 adjudication of the issue presented unless proper steps shall be
1665 taken in a court of competent jurisdiction to secure relief
1666 within 20 days.

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1667 (d) Whenever any resolution providing for the construction
 1668 or reconstruction of assessable improvements and for the levying
 1669 of special assessments upon benefited property for the payment
 1670 thereof shall have been confirmed, and said special assessments
 1671 are levied under this subsection as hereinabove provided, or at
 1672 any time thereafter, the board may issue assessment bonds
 1673 payable out of such assessments when collected. Such bonds shall
 1674 mature not later than 2 years after the maturity of the last
 1675 annual installment in which said special assessments may be
 1676 paid, as provided in subsection (4), and shall bear such
 1677 interest as the board may determine not to exceed 10 percent per
 1678 annum. Such assessment bonds shall be executed, shall have such
 1679 provisions for redemption prior to maturity, and shall be sold
 1680 in the manner and be subject to all of the applicable provisions
 1681 contained in this act applicable to other bonds, except as the
 1682 same are inconsistent with the provisions of this section. The
 1683 amount of such assessment bonds for any assessable improvement,
 1684 prior to the confirmation of the preliminary assessment roll
 1685 provided for in this subsection shall not exceed the estimated
 1686 amount of the cost of such assessable improvements which are to
 1687 be specially assessed against the lands and real estate of the
 1688 engineer referred to in this section.

1689 (e) After the passage of the resolution authorizing the
 1690 construction or reconstruction of assessable improvements has
 1691 been confirmed as provided for above where special assessments
 1692 are levied under this subsection or after the final confirmation
 1693 of the assessment roll where such assessments are levied under
 1694 subsection (3), the board may publish, at least once in a

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1695 newspaper published in Highlands County and of general
 1696 circulation in the district, a notice calling for sealed bids to
 1697 be received by the board on a date not earlier than 15 days from
 1698 the first publication for the construction of the work, unless
 1699 in the initial resolution the board shall have declared its
 1700 intention to have the work done by district forces without
 1701 contract. The notice shall refer in general terms to the extent
 1702 and nature of the improvements and may identify the same by the
 1703 short designation indicated in the initial resolution and by
 1704 reference to the plans and specifications on file. If the
 1705 initial resolution shall have given two or more alternative
 1706 descriptions of the assessable improvements as to its material,
 1707 nature, character, and size, and if the board shall not have
 1708 theretofore determined upon a definite description, the notice
 1709 shall call for bids upon each of such descriptions. Bids may be
 1710 requested for the work as a whole or for any part thereof
 1711 separately, and bids may be for any one or more of such
 1712 assessable improvements authorized by the same or different
 1713 resolutions, but any bid covering work upon more than one
 1714 improvement shall be in such form as to permit a separation of
 1715 cost as to each improvement. The notice shall require bidders to
 1716 file with their bids either a certified check drawn upon an
 1717 incorporated bank or trust company in such amount or percentage
 1718 of their respective bids, as the board shall deem advisable, or
 1719 a bid bond in like amount with corporate surety satisfactory to
 1720 the board to insure the execution of a contract to carry out the
 1721 work in accordance with such plans and specifications and insure
 1722 the filing, at the making of such contract, of a bond in the

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1723 amount of the contract price with corporate surety satisfactory
 1724 to the board conditioned for the performance of the work in
 1725 accordance with such contract. The board shall have the right to
 1726 reject any or all bids and, if all bids are rejected, the board
 1727 may readvertise or may determine to do the work by the district
 1728 forces without contract.

1729 (f) Promptly after the completion of the work in the case
 1730 of special assessments levied under this subsection, the
 1731 engineer for the district, who is hereby designated as the
 1732 official of the district to make the preliminary assessment of
 1733 benefits from assessable improvements, shall prepare a
 1734 preliminary assessment roll and file the same with the secretary
 1735 of the board, which roll shall contain the following:

1736 1. A description of abutting lots and parcels of land or
 1737 lands which will benefit from such assessable improvements and
 1738 the amount of such benefits to each such lot or parcel of land.
 1739 Such lots and parcels shall include the property of Highlands
 1740 County and any school district or other political subdivision.
 1741 There shall also be given the name of the owner of record of
 1742 each lot or parcel where practicable, and in all cases there
 1743 shall be given a statement of the method of assessment used by
 1744 the engineer for determining the benefits.

1745 2. The total cost to the improvements and the amount of
 1746 incidental expense.

1747 (g) The preliminary roll shall be advisory only and shall
 1748 be subject to the action of the board as hereafter provided.
 1749 Upon the filing with the secretary of the board of the
 1750 preliminary assessment roll, the secretary of the board shall

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1751 publish, at least once in a newspaper published in Highlands
 1752 County and of general circulation in the district, a notice
 1753 stating that at a meeting of the board to be held on a certain
 1754 day and hour, not less than 15 days from the date of such
 1755 publication, which meeting may be a regular, adjourned, or
 1756 special meeting, all interested persons may appear and file
 1757 written objections to the confirmation of such roll. Such notice
 1758 shall state the class of the assessable improvements and the
 1759 location thereof by terminal points and route.

1760 (h) At the time and place stated in such notice, the board
 1761 shall meet and receive the objections in writing of all
 1762 interested persons as stated in such notice. The board may
 1763 adjourn the hearing from time to time. After the completion
 1764 thereof, the board shall either annul or sustain or modify in
 1765 whole or in part the prima facie assessment as indicated on such
 1766 roll, either by confirming the prima facie assessment against
 1767 any or all lots or parcels described therein or by canceling,
 1768 increasing, or reducing the same, according to the special
 1769 benefits which the board decides each such lot or parcel has
 1770 received or will receive on account of such improvements. If any
 1771 property which may be chargeable under this section shall have
 1772 been omitted from the preliminary roll or if the prima facie
 1773 assessment shall not have been made against it, the board may
 1774 place on such roll an apportionment to such property. The board
 1775 shall not confirm any assessment in excess of the special
 1776 benefits to the property assessed, and the assessments so
 1777 confirmed shall be in proportion to the special benefits.
 1778 Forthwith after such confirmation, such assessment roll shall be

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1779 delivered to the secretary of the board. The assessment so made
 1780 shall be final and conclusive as to each lot or parcel assessed
 1781 unless proper steps be taken within 30 days in a court of
 1782 competent jurisdiction to secure relief. If the assessment
 1783 against any property shall be sustained or reduced or abated by
 1784 the court, the secretary of the board shall note that fact on
 1785 the assessment roll opposite the description of the property
 1786 affected thereby. The amount of the special assessment against
 1787 any lot or parcel which may be abated by the court, unless the
 1788 assessment upon all benefited property be abated, or the amount
 1789 by which such assessment is so reduced, may by resolution of the
 1790 board be made chargeable against the district at large; or, at
 1791 the discretion of the board, a new assessment roll may be
 1792 prepared and confirmed in the manner hereinabove provided for
 1793 the preparation and confirmation of the original assessment
 1794 roll.

1795 (i) Pending the final confirmation of such special
 1796 assessments in the manner provided in this subsection, the
 1797 district shall have a lien on all such lands and real estate
 1798 after the confirmation of the initial resolution, in the manner
 1799 provided in this subsection.

1800 (3)(a) The district engineer, under the procedure provided
 1801 for in this subsection shall next, after the passage of the
 1802 initial resolution and filing of the plans and estimates of cost
 1803 by the district engineer, prepare an assessment roll for the
 1804 district in duplicate, which assessment roll shall contain an
 1805 apportionment of the estimated total cost of the improvement as
 1806 between the district and each lot or parcel of land subject to

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1807 the special assessment under the initial resolution, such
 1808 apportionment to be made in accordance with the provisions of
 1809 the initial resolution. One of the duplicates of said assessment
 1810 roll shall be filed with the secretary of the board, and the
 1811 other duplicate shall be retained by the district engineer in
 1812 his files, all thereof to remain open to public inspection.

1813 (b) Upon the completion and filing of said assessment
 1814 roll, the secretary of the board shall cause a copy thereof to
 1815 be published once in a newspaper published in Highlands County
 1816 and of general circulation in the district, together with a
 1817 notice directed to all property owners interested in said
 1818 special assessments stating that at a meeting of the board on a
 1819 certain day and hour, not earlier than 15 days from such
 1820 publication, the board, sitting as an equalizing board, will
 1821 hear objections of all interested persons to the final
 1822 confirmation of such assessment roll, and will finally confirm
 1823 such assessment roll or take such action relative thereto as it
 1824 deems necessary and advisable. A copy of the notice shall be
 1825 mailed to the landowners of the lands to be benefited by
 1826 construction of the assessable improvement. The landowners shall
 1827 be determined by reference to the last available tax roll of
 1828 Highlands County. The secretary of the board shall keep a record
 1829 in which shall be inscribed, at the request of any person, firm,
 1830 or corporation having or claiming to have any interest in any
 1831 lot or parcel of land, the name and post office address of such
 1832 person, firm, or corporation, together with a brief description
 1833 or designation of such lot or parcel, and it shall be the duty
 1834 of the secretary of the board to mail a copy of such notice to

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1835 such person, firm, or corporation at such address at least 10
 1836 days before the time for the hearing as stated in such notice,
 1837 but the failure of the secretary of the board to keep such
 1838 record or so to inscribe any name or address or to mail any such
 1839 notice shall not constitute a valid objection to holding the
 1840 hearing as provided in this section or to any other action taken
 1841 under the authority of this section.

1842 (c) At the time and place named in the notice provided for
 1843 in paragraph (b), the board shall meet as an equalizing board to
 1844 hear and consider any and all complaints as to said special
 1845 assessments, and shall adjust and equalize the said special
 1846 assessments on a basis of justice and right, and when so
 1847 equalized and approved such special assessments shall stand
 1848 confirmed and remain legal, valid, and binding liens upon the
 1849 properties upon which such special assessments are made, until
 1850 paid in accordance with the provisions of this act; provided,
 1851 however, that upon the completion of such improvements, if the
 1852 actual cost of such assessable improvements is less than the
 1853 amount of such special assessments levied, the district shall
 1854 rebate to the owners of any properties which shall have been
 1855 specially assessed for such assessable improvements the
 1856 difference in the special assessments as originally made,
 1857 levied, and confirmed, and the proportionate part of the actual
 1858 cost of said assessable improvements as finally determined upon
 1859 the completion of said assessable improvements; and in the event
 1860 that the actual cost of said assessable improvements shall be
 1861 more than the amount of such special assessments confirmed and
 1862 levied, finally determined upon the completion of said

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1863 assessable improvements, the proportionate part of such excess
 1864 cost of such assessable improvements may be levied against all
 1865 of the land and properties against which such special
 1866 assessments were originally levied, or, in the alternative, the
 1867 board may, in its discretion, pay such excess cost from any
 1868 legally available funds.

1869 (d) All objections to any such assessment roll on the
 1870 ground that it contains items which cannot be properly assessed
 1871 against property, or that it is, for any default or defect in
 1872 the passage or character of the assessment roll or the plans or
 1873 specifications or estimate, void or voidable in whole or in
 1874 part, or that it exceeds the power of the board, shall be made
 1875 in writing in person or by attorney, and filed with the
 1876 secretary of the board at or before the time or adjourned time
 1877 of the such hearing on the assessment roll. Any objections
 1878 against the making of any assessable improvements not so made
 1879 shall be considered as waived, and if any objections shall be
 1880 made and overruled or shall not be sustained, the confirmation
 1881 of the assessment roll shall be the final adjudication of the
 1882 issue presented unless proper steps shall be taken in a court of
 1883 competent jurisdiction to secure relief within 20 days.

1884 (e) All the provisions of subsection (2) not inconsistent
 1885 with this subsection shall apply to the levy of special
 1886 assessments under this subsection.

1887 (4)(a) Any assessment may be paid at the office of the
 1888 secretary of the board within 60 days after the confirmation
 1889 thereof, without interest. Thereafter, all assessments shall be
 1890 payable in equal installments, with interest as determined by

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1891 the board, not to exceed 10 percent per annum, from the
 1892 expiration of said 60 days in each of the succeeding number of
 1893 years which the board shall determine by resolution, not
 1894 exceeding 20 percent; provided, however, that the board may
 1895 provide that any assessment may be paid at any time before due,
 1896 together with interest accrued thereon to the date of payment,
 1897 if such prior payment shall be permitted by the proceedings
 1898 authorizing any assessment bonds or other obligations for the
 1899 payment of which such special assessments have been pledged.

1900 (b) All such special assessments levied pursuant to this
 1901 act may, in the discretion of the board, be collected by the tax
 1902 collector of the county at the same time as the general county
 1903 taxes are collected by the tax collector of the county, and the
 1904 board shall in such event certify to the county tax collector in
 1905 each year a list of all such special assessments and a
 1906 description of and names of the owners of the properties against
 1907 which such special assessments have been levied and the amounts
 1908 due thereof in such year, and interest thereon for any
 1909 deficiencies for prior years. The amount to be collected in such
 1910 year may include, in the discretion of the board, the principal
 1911 installment of such special assessments which will become due at
 1912 any time in the next succeeding fiscal year, and all or any part
 1913 of the interest which will become due on such special
 1914 assessments during such next fiscal year, together with any
 1915 deficiencies for prior years.

1916 (c) The board may, in lieu of providing for the collection
 1917 of said special assessments by the tax collector of the county,
 1918 provide for the collection of said special assessments by the

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1919 district under such terms and conditions as the board shall
 1920 determine. In such event, the bills or statements for the
 1921 amounts due in any fiscal year shall be mailed to the owners of
 1922 all properties affected by such special assessments at such time
 1923 or times as the board shall determine, and such bills or
 1924 statements may include all or any part of the principal and
 1925 interest which will mature and become due on the annual
 1926 installments of such special assessments during the fiscal year
 1927 in which installments of such special assessments are payable.

1928 (d) All charges of the county tax collector or of the
 1929 district, and the fees, costs, and expenses of any paying
 1930 agents, trustees, or other fiduciaries for assessment bonds
 1931 issued under this act shall be deemed to be costs of the
 1932 operation and maintenance of any drainage improvements in
 1933 connection with which such special assessments were levied; and
 1934 the board shall be authorized and directed to provide for the
 1935 payment each year of such costs of collection, fees, and other
 1936 expenses from the maintenance tax as provided in this act as
 1937 shall be mutually agreed upon between the board and the county
 1938 tax collector as additional compensation for his or her services
 1939 for each such assessment district in which the special
 1940 assessments are collected by him or her.

1941 (e) All assessments shall constitute a lien upon the
 1942 property so assessed from the date of final confirmation
 1943 thereof, of the same nature to the same extent as the lien for
 1944 general county taxes falling due in the same year or years in
 1945 which such assessments or installments thereof fall due, and any
 1946 assessment or installment not paid when due shall be collectable

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1947 with such interest and with a reasonable attorney's fee and
 1948 costs, but without penalties, by the district by proceedings in
 1949 a court of equity to foreclose the lien of assessments as a lien
 1950 for mortgages is or may be foreclosed under the laws of the
 1951 state; provided that any such proceedings to foreclose shall
 1952 embrace all installments of principal remaining unpaid with
 1953 accrued interest thereon, which installments shall, by virtue of
 1954 the institution of such proceedings, immediately become due and
 1955 payable. Nevertheless, if, prior to any sale of the property
 1956 under decree of foreclosure in such proceedings, payment be made
 1957 of the installment or installments which are shown to be due
 1958 under the provisions of subsection (2) or subsection (3) of this
 1959 section, and by this subsection and all costs, including
 1960 interest and reasonable attorney's fees, such payment shall have
 1961 the effect of restoring the remaining installments to their
 1962 original maturities as provided by the resolution passed
 1963 pursuant to this subsection and the proceedings shall be
 1964 dismissed. It shall be the duty of the board to enforce the
 1965 prompt collection of assessments by the means herein provided,
 1966 and such duty may be enforced at the suit of any holder of bonds
 1967 issued under this act in a court of competent jurisdiction by
 1968 mandamus or other appropriate proceedings or action. Not later
 1969 than 30 days after the annual installments are due and payable,
 1970 it shall be the duty of the board to direct the attorney for the
 1971 district to institute actions within 2 months after such
 1972 direction to enforce the collection of all special assessments
 1973 for assessable improvements made under this section and
 1974 remaining due and unpaid at the time of such direction. Such

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1975 action shall be prosecuted in the manner and under the
 1976 conditions in and under which mortgages are foreclosed under the
 1977 laws of the state. It shall be lawful to join in one action the
 1978 collection of assessments against any or all property assessed
 1979 by virtue of the same assessment roll unless the court shall
 1980 deem such joinder prejudicial to the interest of any defendant.
 1981 The court shall allow a reasonable attorney's fee for the
 1982 attorney for the district, and the same shall be collectable as
 1983 a part of or in addition to the costs of the action. At the sale
 1984 pursuant to decree in any such action, the district may be a
 1985 purchaser to the same extent as an individual person or
 1986 corporation, except that the part of the purchase price
 1987 represented by the assessments sued upon and the interest
 1988 thereon need not be paid in cash. Property so acquired by the
 1989 district may be sold or otherwise disposed of.

1990 (f) All assessments and charges made under the provisions
 1991 of this section for payment of all or any part of the cost of
 1992 any assessable improvements for which assessment bonds shall
 1993 have been issued under the provisions of this act, or which have
 1994 been pledged as additional security for any other bonds or
 1995 obligations issued under this act, shall be maintained in a
 1996 special fund or funds and be used only for the payment of
 1997 principal or interest on such assessment bonds or other bonds or
 1998 obligations.

1999 (g) Highlands County and each school district and other
 2000 political subdivision wholly or partly within the district shall
 2001 possess the same power and be subject to the same duties and
 2002 liabilities in respect of assessments under this section

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2003 affecting the real estate of such county, school district, or
 2004 other political subdivision which private owners of real estate
 2005 possess or are subject to hereunder, and such real estate of any
 2006 such county, school district, and political subdivision shall be
 2007 subject to liens for said assessments in all cases where the
 2008 same property would be subject to such liens had it at the time
 2009 the lien attached been owned by a private owner.

2010 (5)(a) The provisions of this subsection are supplemental,
 2011 additional, and alternative to the other provisions of this
 2012 section, it being intended to provide an alternate method of
 2013 procedure for the benefit of the district; and such provisions
 2014 will, at the election of the board by resolution, apply
 2015 notwithstanding any other provisions of this act.

2016 (b) If assessment bonds are to be issued, at the
 2017 discretion of the board, the amount of the interest (as
 2018 estimated by the board) which will accrue on such bonds and the
 2019 estimated amount of any administrative fees payable to the tax
 2020 collector or property appraiser, or both, with respect to the
 2021 collection of such special assessments must be included in and
 2022 added to, and may be payable from, the special assessments
 2023 levied pursuant to subsection (2) or subsection (3); but such
 2024 interest may not be considered in determining whether the
 2025 assessment exceeds the benefits to the assessed property. Annual
 2026 installments of special assessments levied pursuant to this
 2027 subsection will become due and be collected during such years
 2028 and in such amounts as are determined by the board; provided,
 2029 however, that no such installments may become due and payable
 2030 more than 30 years from the date of initial confirmation

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2031 thereof. The board, in determining the amount of the annual
 2032 installments of special assessments, shall take into account the
 2033 amount of principal, premium, if any, and interest coming due on
 2034 any special assessment bonds and any moneys available for the
 2035 payment thereof, and a sufficient amount of special assessments
 2036 must be appropriated by the board for the purpose of paying the
 2037 principal, premium, if any, and interest of the bonds when due.
 2038 The special assessments, when collected, must be preserved in a
 2039 separate fund for the payment of such bonds and, after such
 2040 payment, may be used by the district for any lawful purpose.

2041 (c) If so provided by resolution of the board, the
 2042 provisions of sections 298.365, 298.366, 298.401, 298.41, and
 2043 298.465, Florida Statutes, will apply to the collection and
 2044 enforcement of special assessments levied pursuant to this
 2045 section as if such assessments constituted taxes levied pursuant
 2046 to section 298.36, Florida Statutes.

2047 (d) If so provided by resolution of the board, in levying
 2048 and assessing special assessments pursuant to this section based
 2049 upon the acreage of land being assessed, each tract or parcel of
 2050 land which is less than 1 acre in area may be assessed as a full
 2051 acre, and each tract or parcel of land which is 1 acre or more
 2052 in area may be assessed at the nearest whole number of acres.

2053 Section 44. Issuance of certificates of indebtedness based
 2054 on assessments for assessable improvements; assessment bonds.--

2055 (1) The board may, after any assessments for assessable
 2056 improvements are made, determined, and confirmed as provided in
 2057 section 43, issue certificates of indebtedness for the amount so
 2058 assessed against the abutting property or property otherwise

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2059 benefited, as the case may be, and separate certificates shall
 2060 be issued against each part or parcel of land or property
 2061 assessed, which certificates shall state the general nature of
 2062 the improvements for which the said assessment is made. Said
 2063 certificates shall be payable in annual installments in
 2064 accordance with the installments of the special assessment for
 2065 which they are issued. The board may determine the interest to
 2066 be borne by such certificates, not to exceed 10 percent per
 2067 annum, and may sell such certificates at either private or
 2068 public sale and determine the form, manner of execution, and
 2069 other details of such certificates. Such certificates shall
 2070 recite that they are payable only from the special assessments
 2071 levied and collected from the part or parcel of land or property
 2072 against which they are issued. The proceeds of such certificates
 2073 may be pledged for the payment of principal of and interest on
 2074 any revenue bonds or general obligation bonds issued to finance
 2075 in whole or in part such assessable improvement, or, if not so
 2076 pledged, may be used to pay the cost or part of the cost of such
 2077 assessable improvements.

2078 (2) The district may also issue assessment bonds or other
 2079 obligations payable from a special fund into which such
 2080 certificates of indebtedness referred to in the subsection (1)
 2081 may be deposited; or, if such certificates of indebtedness have
 2082 not been issued, the district may assign to such special fund
 2083 for the benefit of the holders of such assessment bonds or other
 2084 obligations, or to a trustee for such bondholders, the
 2085 assessment liens provided for in this act unless the
 2086 certificates of indebtedness or assessment liens have been

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2087 theretofore pledged for any bonds or other obligations
 2088 authorized hereunder. In the event of the creation of such
 2089 special fund and the issuance of such assessment bonds or other
 2090 obligations, the proceeds of such certificates of indebtedness
 2091 of assessment liens deposited therein shall be used only for the
 2092 payment of the assessment bonds or other obligations issued as
 2093 provided in this section. The district is hereby authorized to
 2094 covenant with the holders of such assessment bonds or other
 2095 obligations that it will diligently and faithfully enforce and
 2096 collect all the special assessments and interest and penalties
 2097 thereon for which such certificates of indebtedness or
 2098 assessment liens have been deposited in or assigned to such
 2099 fund, and to foreclose such assessment liens so assigned to such
 2100 special fund or represented by the certificates of indebtedness
 2101 deposited in said special fund, after such assessment liens have
 2102 become delinquent, and deposit the proceeds derived from such
 2103 foreclosure, including interest and penalties, in such special
 2104 fund, and to make any other covenants deemed necessary or
 2105 advisable in order to properly secure the holders of such
 2106 assessment bonds or other obligations.

2107 (3) The assessment bonds or other obligations issued
 2108 pursuant to this section shall have such dates of issue and
 2109 maturity as shall be deemed advisable by the board, provided,
 2110 however, that the maturities of such assessment bonds or other
 2111 obligations shall not be more than 2 years after the due date of
 2112 the last installment which will be payable on any of the special
 2113 assessments for which such assessment liens, or the certificates

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2114 of indebtedness representing such assessment liens, are assigned
 2115 to or deposited in such special fund.

2116 (4) Such assessment bonds or other obligations issued
 2117 under this section shall bear such interest as the board may
 2118 determine not to exceed 10 percent per annum, shall be executed,
 2119 shall have such provisions for redemption prior to maturity, and
 2120 shall be sold in the manner and be subject to all of the
 2121 applicable provisions contained in this act for revenue bonds,
 2122 except as the same may be inconsistent with the provisions of
 2123 this section.

2124 (5) All assessment bonds or other obligations issued under
 2125 the provisions of this act, except certificates of indebtedness
 2126 issued against separate lots or parcels of land or property as
 2127 provided in this section, shall be and constitute and have all
 2128 the qualities and incidents of negotiable instruments under the
 2129 law merchant and the laws of the state.

2130 Section 45. Foreclosure of liens.--Any lien in favor of
 2131 the district arising under chapter 298, Florida Statutes, or
 2132 under this act may be foreclosed by the district by foreclosure
 2133 proceedings in the name of the district in the circuit court in
 2134 like manner as is provided in chapter 173, Florida Statutes, and
 2135 amendments thereto, and the provisions of said chapter shall be
 2136 applicable to such proceedings with the same force and effect as
 2137 if said provisions were expressly set forth in this act. Any act
 2138 required or authorized to be done by or on behalf of a city or
 2139 town in foreclosure proceedings under chapter 173, Florida
 2140 Statutes, may be performed by such officer or agent of the
 2141 district as the board of supervisors may designate. Such

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2142 foreclosure proceedings may be brought at any time after the
 2143 expiration of 1 year from the date any tax, or installment
 2144 thereof, becomes delinquent.

2145 Section 46. Payment of taxes and redemption of tax liens
 2146 by the district; sharing in proceeds of tax sale under section
 2147 197.542, Florida Statutes.--

2148 (1) The district has the right to:

2149 (a) Pay any delinquent state, county, district,
 2150 municipality or other tax or assessment upon lands located
 2151 wholly or partially within the boundaries of the district.

2152 (b) Redeem or purchase any tax sales certificate issued or
 2153 sold on account of any state, county, district, municipality, or
 2154 other taxes or assessments upon lands located wholly or
 2155 partially within the boundaries of the district.

2156 (2) Delinquent taxes paid, or tax sales certificates
 2157 redeemed or purchased by the district, together with all
 2158 penalties for the default in payment of the same and all costs
 2159 in collecting the same and a reasonable attorney's fee, shall
 2160 constitute a lien in favor of the district of equal dignity with
 2161 the liens of state and county taxes and other taxes of equal
 2162 dignity with state and county taxes, upon all the real property
 2163 against which said taxes were levied. The lien of the district
 2164 may be foreclosed in the manner provided in this act.

2165 (3) In any sale of land pursuant to section 197.542,
 2166 Florida Statutes, and amendments thereto, the district may
 2167 certify to the clerk of the circuit court of the county holding
 2168 such sale, the amount of taxes due to the district upon the
 2169 lands sought to be sold, and the district shall share in the

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2170 disbursement of the sales proceeds in accordance with the
 2171 provisions of this act and under law.

2172 Section 47. Mandatory use of certain district facilities
 2173 and services.--The district may require all lands, buildings,
 2174 and premises, and all persons, firms, and corporations within
 2175 the district to use the drainage, reclamation, and water and
 2176 sewer facilities of the district. Subject to such exceptions as
 2177 may be provided by the resolutions, rules, or bylaws of the
 2178 board, and subject to the terms and provisions of any resolution
 2179 authorizing any bonds and agreements with bondholders, no
 2180 drainage and reclamation or water and sewer facilities shall be
 2181 constructed or operated within the district unless the board
 2182 gives its consent thereto and approves the plans and
 2183 specifications therefor.

2184 Section 48. Bids required.--No contract shall be let by
 2185 the board for the construction or maintenance of any project
 2186 authorized by this act, nor shall any goods, supplies, or
 2187 materials be purchased when the amount thereof to be paid by
 2188 said district shall exceed the amount provided in section
 2189 287.017, Florida Statutes, for category four, unless notice of
 2190 bids shall be advertised once a week for 2 consecutive weeks in
 2191 a newspaper published in Highlands County and in general
 2192 circulation in the district, and in each case the bid of the
 2193 lowest responsible bidder shall be accepted, unless all bids are
 2194 rejected because the bids are too high. The board may require
 2195 the bidders to furnish bond with responsible surety to be
 2196 approved by the board. Nothing in this section shall prevent the
 2197 board from undertaking and performing the construction,

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2198 operation, and maintenance of any project or facility authorized
 2199 by this act by the employment of labor, material and machinery.

2200 Section 49. Maintenance of projects across rights-of-
 2201 way.--The district shall have the power to construct and operate
 2202 its projects in, along, or under any dedications to the public,
 2203 platted rights-of-ways, platted reservations, streets, alleys,
 2204 highways, or other public places or ways, and across any drain,
 2205 ditch, canal, floodway, holding basin, excavation, grade, fill,
 2206 or cut, within or without the district.

2207 Section 50. Agreements with state commissions and
 2208 others.--The board shall have the power to retain and enter into
 2209 agreements with fiscal agents, financial advisors, state
 2210 commission, engineers, and other consultants or advisors with
 2211 respect to the issuance and sale of any bonds, and the cost and
 2212 expense thereof may be treated as part of the cost and expense
 2213 of such project. Upon request of the board any state commission
 2214 may provide such technical assistance or other services relating
 2215 to bond issues as may be necessary or desirable under the
 2216 circumstances.

2217 Section 51. Agreements with other political bodies for the
 2218 joint discharge of common functions.--The board and any other
 2219 political bodies, whether now in existence or hereafter created,
 2220 are authorized to enter into and carry into effect contracts and
 2221 agreements relating to the common powers, duties, and functions
 2222 of the board and any other powers, duties, and functions of the
 2223 board and any other political bodies, to the end that there may
 2224 be effective cooperation and coordination in discharging their
 2225 common functions, powers and duties.

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2226 Section 52. Fees, rentals, and charges; procedure for
 2227 adoption and modifications, minimum revenue requirements.--
 2228 (1) The district is authorized to prescribe, fix,
 2229 establish, and collect rates, fees, rentals, or other charges
 2230 (hereinafter sometimes referred to as "revenues"), and to revise
 2231 the same from time to time, for the facilities and services
 2232 furnished by the district, within or without the limits of the
 2233 district; including, but not limited to, drainage facilities,
 2234 recreation facilities, and water and sewer systems, to recover
 2235 the costs of making connection with any district facility or
 2236 system; and to provide for reasonable penalties against any user
 2237 or property for any such rates, fees, rentals, or other charges
 2238 that are delinquent.
 2239 (2) No such rates, fees, rentals, or other charges for any
 2240 of the facilities or services of the district shall be fixed
 2241 until after a public hearing at which all the users of the
 2242 proposed facility or services or owners, tenants, or occupants
 2243 served or to be served thereby and all other interested persons
 2244 shall have an opportunity to be heard concerning the proposed
 2245 rates, fees, rentals, or other charges. Notice of such public
 2246 hearing setting forth the proposed schedule or schedules of
 2247 rates, fees, rentals, and other charges shall have been
 2248 published in a newspaper in Highlands County and of general
 2249 circulation in the district at least once at least 10 days prior
 2250 to such public hearing, which may be adjourned from time to
 2251 time. After such hearing such schedule or schedules, either as
 2252 initially proposed or as modified or amended, may be finally
 2253 adopted. A copy of the schedule or schedules of such rates,

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2254 fees, rentals, or charges as finally adopted shall be kept on
 2255 file in an office designated by the board and shall be open at
 2256 all reasonable times to public inspection. The rates, fees,
 2257 rentals, or charges so fixed for any class of users or property
 2258 served shall be extended to cover any additional users or
 2259 properties thereafter served which shall fall in the same class,
 2260 without the necessity of any notice or hearing. Any change or
 2261 revision of rates, fees, rentals, or charges may be made in the
 2262 same manner as the same were originally established as
 2263 hereinabove provided, except that if such changes or revisions
 2264 are made substantially pro rata as to all classes of the type of
 2265 service involved, no notice or hearing shall be required.

2266 (3) Such rates, fees, rentals, and charges shall be just
 2267 and equitable and uniform for users of the same class and, where
 2268 appropriate, may be based or computed either upon the amount of
 2269 service furnished or upon the number or average number of
 2270 persons residing or working in or otherwise occupying the
 2271 premises serviced, or upon any other factor affecting the use of
 2272 the facilities furnished, or upon any combination of the
 2273 foregoing factors, as may be determined by the board on an
 2274 equitable basis.

2275 (4) The rates, fees, rentals, or other charges prescribed
 2276 shall be such as will produce revenues, together with any other
 2277 assessments, taxes, revenues, or fund available or pledged for
 2278 such purpose, at least sufficient to provide for the items
 2279 hereinafter listed, but not necessarily in the order stated:

2280 (a) To provide for all expenses of operation and
 2281 maintenance of such facility or service.

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2282 (b) To pay when due all bonds and interest thereon for the
 2283 payment of which such revenues are, or shall have been, pledged
 2284 or encumbered, including reserves for such purpose.

2285 (c) To provide for any other funds which may be required
 2286 under the resolution or resolutions authorizing the issuance of
 2287 bonds pursuant to this act.

2288 (5) The board shall have the power to enter into contracts
 2289 for the use of the projects of the district and with respect to
 2290 the services and facilities furnished or to be furnished by the
 2291 district, including, but not limited to, service agreements with
 2292 landowners and others within or without the district providing
 2293 for the drainage of land by the district or the furnishing of
 2294 any of the other services and facilities of the district, for
 2295 such consideration and on such other terms and conditions as the
 2296 board may approve. No hearing or notice thereof shall be
 2297 required prior to the authorization or execution by the board of
 2298 any such contract or agreement, and the same shall not be
 2299 subject to revision except in accordance with their terms. Such
 2300 contracts or agreements, and revenues or service charges
 2301 received or to be received by the district thereunder, may be
 2302 pledged as security for any of the lands of the district.

2303 Section 53. Recovery of delinquent charges.--In the event
 2304 that any of the rates, fees, rentals, charges, or delinquent
 2305 penalties shall not be paid as and when due and shall be in
 2306 default for 30 days or more, the unpaid balance thereof and all
 2307 interest accrued thereon, together with reasonable attorney's
 2308 fees and costs, may be recovered by the district in a civil
 2309 action.

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2310 Section 54. Discontinuance of service.--In the event that
 2311 the fees, rentals, or other charges for the services and
 2312 facilities of any project are not paid when due, the board shall
 2313 have the power to discontinue and shut off the same until such
 2314 fees, rentals, or other charges, including interest, penalties,
 2315 and charges for the shutting off and discontinuance and the
 2316 restoration of such services and facilities, are fully paid, and
 2317 for such purposes may enter on any lands, waters, and premises
 2318 of any person, firm, corporation, or body, public or private,
 2319 within or without the district limits. Such delinquent fees,
 2320 rentals, or other charges, together with interest, penalties,
 2321 and charges for the shutting off and discontinuance and the
 2322 restoration of such services and facilities, and reasonable
 2323 attorney's fees and other expenses, may be recovered by the
 2324 district may also enforce payment of such delinquent fees,
 2325 rentals, or other charges by any other lawful method of
 2326 enforcement.

2327 Section 55. Action taken on consent of landowners.--Any
 2328 action required under this act or under chapter 298, Florida
 2329 Statutes, to be taken on public hearing for the purpose of
 2330 receiving and passing on such objections by landowners may be
 2331 taken without such notice or hearing upon the written consent of
 2332 all of the landowners affected by such action.

2333 Section 56. Enforcement and penalties.--The board or any
 2334 aggrieved person may have recourse to such remedies in law and
 2335 equity as may be necessary to ensure compliance with the
 2336 provisions of this act, including injunctive relief to enjoin or
 2337 restrain any person violating the provisions of this act, and

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2338 any bylaws, resolutions, regulations, rules, codes, and orders
 2339 adopted under this act. In case any building or structure is
 2340 erected, constructed, reconstructed, altered, repaired,
 2341 converted, or maintained, or any building, structure, land, or
 2342 water is used, in violation of this act, or of any code, order,
 2343 resolution or other regulation made under authority conferred by
 2344 this act or under law, the board and any citizen residing in the
 2345 district may institute any appropriate action or proceeding to
 2346 prevent such unlawful erection, construction, reconstruction,
 2347 alteration, repair, conversion, maintenance, or use, to
 2348 restrain, correct or avoid such violation, to prevent the
 2349 occupancy of such building, structure, land or water, and to
 2350 prevent any illegal act, conduct, business, or use in or about
 2351 such premises, land, or water.

2352 Section 57. Suits against the district.--No suit or action
 2353 shall be brought or maintained against the district for damages
 2354 arising out of tort or breach of contract, including without
 2355 limitation any claim arising upon account of an act causing a
 2356 wrongful death, unless written notice of such claim is, within
 2357 180 days after receiving the alleged injury, given to the
 2358 secretary of the board, with detailed specifications as to the
 2359 time, place, and manner of injury. No such suit or action shall
 2360 be brought or maintained unless brought within 24 months from
 2361 the time of the injury or damages.

2362 Section 58. Exemption of district property from
 2363 execution.--All district property shall be exempt from levy and
 2364 sale by virtue of an execution and no execution or other
 2365 judicial process shall issue against such property, nor shall

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2366 any judgment against the district be a charge or lien on its
 2367 property or revenues, provided that nothing herein contained
 2368 shall apply to or limit the rights of bondholders to pursue any
 2369 remedy for the enforcement of any lien or pledge given by the
 2370 district in connection with any of the bonds or obligations of
 2371 the district.

2372 Section 4. Chapters 71-669, 77-563, 88-461, and 90-434,
 2373 Laws of Florida, are repealed.

2374 Section 5. In any case one or more of the sections or
 2375 provisions of this act or the application of such sections or
 2376 provisions to any situation, circumstances, or person shall for
 2377 any reason be held to be unconstitutional, such
 2378 unconstitutionality shall not affect any other sections or
 2379 provisions of this act or the application of such sections or
 2380 provisions to any other situation, circumstances, or person, and
 2381 it is intended that this act shall be construed and applied as
 2382 if such section or provision had not been included in this act
 2383 for any unconstitutional application.

2384 Section 6. This act shall take effect upon becoming a law.