

1 A bill to be entitled
 2 An act relating to Spring Lake Improvement District,
 3 Highlands County; providing for codification of special
 4 laws relating to the Spring Lake Improvement District, a
 5 special tax district; providing legislative intent;
 6 codifying, reenacting, and amending chapters 71-669, 77-
 7 563, 88-461, and 90-434, Laws of Florida; providing for
 8 minimum charter requirements; providing for provision of
 9 other laws made applicable; repealing chapters 71-669, 77-
 10 563, 88-461, and 90-434, Laws of Florida; providing for
 11 severability; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 Section 1. Pursuant to chapters 97-255 and 98-320, Laws of
 16 Florida, this act constitutes the codification of all special
 17 acts relating to the Spring Lake Improvement District, an
 18 independent special district and political subdivision of the
 19 State of Florida. It is the intent of the Legislature in
 20 enacting this law to provide a single, comprehensive special act
 21 charter for the district, including all current legislative
 22 authority granted to the district by its several legislative
 23 enactments and any additional authority granted by this act. It
 24 is further the intent of this act to preserve all district
 25 authority, including the authority to annually assess and levy
 26 against the taxable property in the district.

27 Section 2. Chapters 71-669, 77-563, 88-461, and 90-434,
 28 Laws of Florida, are codified, reenacted, amended, and repealed
 29 as herein provided.

30 Section 3. The Spring Lake Improvement District is re-
 31 created, and the charter for the district is re-created and
 32 reenacted to read:

33 Section 1. Minimum charter requirements.--In accordance
 34 with section 189.404(3), Florida Statutes, the following are the
 35 minimum requirements for the charter of the Spring Lake
 36 Improvement District:

37 (1) The district is organized and exists for all purposes
 38 set forth in this act and chapter 298, Florida Statutes, as they
 39 may be amended from time to time, except as herein otherwise
 40 provided.

41 (2) The powers, functions, and duties of the district
 42 regarding non-ad valorem assessments, bond issuance, other
 43 revenue-raising capabilities, budget preparation and approval,
 44 liens and foreclosure of liens, use of tax deeds and tax
 45 certificates as appropriate for non-ad valorem assessments, and
 46 contractual agreements shall be as set forth in chapters 189,
 47 197, and 298, Florida Statutes, this act, or any other
 48 applicable general or special law, as they may be amended from
 49 time to time.

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

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

54 (5) In accordance with chapter 298, Florida Statutes, the
 55 district is governed by a board of supervisors. The membership
 56 and organization of the board shall be as set forth in this act
 57 and chapter 298, Florida Statutes, as they may be amended from
 58 time to time.

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

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

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

70 (9) The procedures and requirements governing the issuance
 71 of bonds, notes, and other evidence of indebtedness by the
 72 district shall be as set forth in this act and chapters 189 and
 73 298, Florida Statutes, and applicable general laws, as they may
 74 be amended from time to time.

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

79 (11) The district may be financed by any method
 80 established in this act, chapters 189 and 298, Florida Statutes,

81 or any applicable general laws, as they may be amended from time
 82 to time.

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

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

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

94 Section 2. Creation of the district ratified and approved;
 95 change of name of district to Spring Lake Improvement
 96 District.--The decree of the circuit court of the of the Tenth
 97 Judicial Circuit in and for Highlands County, Florida, entered
 98 in Case Number 1841, creating and incorporating the Spring Lake
 99 Drainage District as a public corporation of this state, and all
 100 subsequent proceedings taken in the circuit court concerning
 101 that district, are hereby ratified, confirmed, and approved,
 102 except that the boundaries of said district shall be as
 103 hereinafter described. The drainage district shall henceforth be
 104 known by the name of Spring Lake Improvement District, and shall
 105 continue to be a public corporation of this state and have
 106 perpetual existence. All lawful debts, bonds, obligations,
 107 contracts, franchises, promissory notes, audits, minutes,
 108 resolutions, and other undertakings of the Spring Lake Drainage

109 District are hereby validated and shall continue to be valid and
 110 binding on the Spring Lake Improvement District in accordance
 111 with their respective terms, conditions, covenants, and tenor.
 112 Any proceeding heretofore begun under chapter 298, Florida
 113 Statutes, or any other law, for the construction of any
 114 improvements, works, or facilities, for the assessment of
 115 benefits and damages or for the borrowing of money shall not be
 116 impaired or avoided by this act, but may be continued and
 117 completed in the name of the Spring Lake Improvement District.

118 Section 3. Boundaries.--The boundaries of the district
 119 shall be:

120 Spring Lake Improvement District, lying in Township
 121 35, South, Range 30 East, in Highlands County,
 122 Florida.

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

131 All that part of Sections 16 and 17 lying North of the
 132 present right of way of said U.S. Highway No. 98;
 133 The East half of Section 9;

134 All of Section 10;

135 All that portion of Section 15 lying North of the
 136 present right of way of said U.S. Highway No. 98;

137 The South 1/2 of Section 11 less the North 5/8 of the
138 East half of the Southeast 1/4 of said Section 11, and
139 less the East 210 feet of the West 552 feet of the
140 North 210 feet of the South 495 feet of the Southeast
141 1/4 of said Section 11, and less the present right of
142 way of said U.S. Highway No. 98 and less a tract of
143 land in Lot 5, Section 11, recorded in Deed Book 129,
144 Page 553, Public Records of Highlands County, Florida;
145 lying South and West of the Arbuckle Creek, containing
146 one acre, and less a tract of land conveyed by A. J.
147 Duncan and Hattie M. Duncan, his wife, to John C.
148 Thomas and Dorothy Mayer Thomas, his wife, and
149 recorded in Deed Book 128, Page 304, Public Records of
150 Highlands County, Florida, containing one acre;
151 All Government Lots 12 and 13 of Section 12; with the
152 reservation for an outfall ditch easement from Louis
153 H. Alsmeyer and wife, Lottie H. Alsmeyer, to the State
154 of Florida, dated October 30, 1947, recorded in Deed
155 Book 108, Page 517, and conveying a 30 foot strip of
156 land over a portion of said Government Lot 12 in
157 Section 12;
158 All of fractional Section 13;
159 All of fractional Section 14, less present right of
160 way of said U.S. Highway No. 98; and less all that
161 portion of the Subdivision of Spring Lake Section One
162 as recorded in Plat Book 9, Page 23, Public Records of
163 Highlands County, Florida;

164 All those portions of Section 15 lying South and East
 165 of said right of way of said U.S. Highway No. 98 and
 166 East of the East line of Spring Lake Section One
 167 Subdivision, Plat Book 9, Page 23, Public Records of
 168 Highlands County, Florida;
 169 All that part of fractional Section 22 lying East of
 170 the Southerly extension of the West line of Spring
 171 Lake Section One Subdivision, Plat Book 9, Page 23,
 172 Public Records of Highlands County, Florida;
 173 All that part of fractional Section 23 lying Southerly
 174 of the Subdivision of Spring Lake Section One, as
 175 recorded in Plat Book 9, Page 23, of the Public
 176 Records of Highlands County, Florida;
 177 All containing 3,359 acres, more or less.
 178 which said lands are included within the following
 179 described boundaries:
 180 Beginning at the Northwest corner of the East Half (E
 181 1/2) of Section 9, Township 35 South, Range 30 East;
 182 thence South 89°38'30" East along the North line of
 183 said Section 9, (said North line of Section 9 is
 184 assumed to bear South 89°38'30" East and all other
 185 bearings shown herein are relative thereto) a distance
 186 of 2,713.31 feet to the Northwest corner of Section
 187 10; thence South 89°59'14" East along the North line
 188 of said Section 10, a distance of 4,869.06 feet to the
 189 Northeast corner of said Section 10; thence South
 190 00°00'16" West along the East line of Section 10, a
 191 distance of 2978.76 feet to the North line of the

192 South Half (S 1/2) of Section 11; thence South
 193 89°53'44" East along said North line of the South half
 194 (S 1/2) of said Section 11, a distance of 4,216.90
 195 feet; thence South 00°12'18" West, a distance of
 196 2,152.51 feet; thence North 89°58'44" East, a distance
 197 of 340.51 feet; thence South 01°20'00" East, a
 198 distance of 210 feet; thence North 89°58'44" East, a
 199 distance of 210 feet; thence North 01°20'00" West, a
 200 distance of 210 feet; thence North 89°58'44" East, a
 201 distance of 770 feet to the East line of said Section
 202 11; thence South 00°12'18" West along said East line
 203 of Section 11, a distance of 495 feet to the Southwest
 204 corner of Fractional Section 12; thence North
 205 36°12'54" East along the Northwesterly line of
 206 Government Lot 12 of said Fractional Section 12, a
 207 distance of 1,405.21 feet; thence North 70°08'05" East
 208 along the Government Meander Line of Government Lots
 209 12 and 13, of said Fractional Section 12, a distance
 210 of 793.48 feet; thence North 36°18'51" East, a
 211 distance of 992.76 feet; thence North 52°43'14" East,
 212 a distance of 641.15 feet, more or less, to the
 213 Northeast corner of said Government Lot 13; thence
 214 South 00°24'59" West, a distance of 1,947.37 feet,
 215 more or less, to the shoreline of Lake Istokpoga;
 216 thence Southwesterly along the shoreline of Lake
 217 Istokpoga through Fractional Sections 12, 13, 14, 23
 218 and part of Fractional Section 22 to the intersection
 219 of the shoreline and the Southerly extension of the

220 West line of Spring Lake Section One a Subdivision
 221 recorded in Plat Book 9, Page 23, Public Records of
 222 Highlands County, Florida; thence North along said
 223 Southerly extension a distance of 1434.17 feet more or
 224 less to the Southwest corner of said Spring Lake
 225 Section One Subdivision; thence East along the South
 226 line of said Subdivision, a distance of 731.91 feet;
 227 thence North 62°08'00" East, a distance of 2463.74
 228 feet to the Southeast corner of said Subdivision;
 229 thence North 27°52'00" West, along the East line of
 230 said Subdivision and its Northerly extension to the
 231 center line of U.S. Highway No. 98 as now laid out and
 232 in use and recorded in Plat Book 4, Page 14 of said
 233 Public Records; thence South 62°08'00" West along said
 234 center line, a distance of 3,105.57 feet to the
 235 beginning of a curve concave to the right having a
 236 radius of 1,432.39 feet and a central angle of
 237 28°58'45"; thence Westerly along the arc of said curve
 238 and said center line, a distance of 724.48 feet;
 239 thence North 88°53'15" West along the tangent to said
 240 curve and along said center line, a distance of 824.99
 241 feet to the East line of said Section 16; thence North
 242 00°26'13" East along said East line, a distance of
 243 50.02 feet to the North right of way line of said U.S.
 244 Highway No. 98; thence North 88°53'15" West along said
 245 right of way line, a distance of 131.25 feet; thence
 246 North 01°06'45" East along said right of way line, a
 247 distance of 30 feet to the North right of way line;

248 thence North 88°53'15" West along said North right of
 249 way line, a distance of 4,596.83 feet; thence South
 250 01°06'45" West, a distance of 30 feet; thence North
 251 88°53'15" West along said North right of way line, a
 252 distance of 553.20 feet to the East line of Section
 253 17; thence North 88°52'15" West along said North right
 254 of way line, a distance of 2,047.78 feet; thence North
 255 88°43'15" West along said North right of way line, a
 256 distance of 3,222.59 feet to the East line of Section
 257 18; thence continue North 88°43'15" West along said
 258 North right of way line, a distance of 3,315.44 feet;
 259 thence North 04°26'45" West, a distance of 364.50
 260 feet; thence South 85°33'15" West, a distance of
 261 223.77 feet to the East right of way line of the
 262 Access Road to Hendricks Field as now laid out and in
 263 use; thence Northerly along the arc of a curve concave
 264 to the left, having a radius of 1,008.20 feet and a
 265 central angle of 41°13'42", a distance of 725.46 feet;
 266 thence North 01°52'15" West along the tangent to said
 267 curve and said East right of way line, a distance of
 268 1,741.82 feet to the beginning of a curve concave to
 269 the right having a radius of 2,814.79 feet and a
 270 central angle of 03°39'30"; thence Northerly along the
 271 arc of said curve and said East right of way line, a
 272 distance of 179.72 feet to the North line of Section
 273 18; thence North 89°02'39" East along said North line
 274 of said Section 18, a distance of 3,390.48 feet to the
 275 Northeast corner of Section 18; thence North 88°18'45"

276 East along the North line of Section 17, a distance of
 277 5,285.76 feet to the Northeast corner of said Section
 278 17; thence South 89°46'15" East along the North line
 279 of Section 16, a distance of 2,648.72 feet to the West
 280 line of the East Half (E 1/2) of said Section 9,
 281 thence North 03°29'15" East along said West line, a
 282 distance of 5,126.74 feet to the Northwest corner of
 283 the East Half (E 1/2) of Section 9 and the Point of
 284 Beginning.

285 Less the existing right of way of U.S. Highway No. 98.
 286 Also less a tract of land in Government Lot 5, Section
 287 11, Township 35 South, Range 30 East, recorded in Deed
 288 Book 129, Page 553, Public Records of Highlands
 289 County, Florida, lying South and West of Arbuckle
 290 Creek, containing one acre.

291 Also less a tract of land recorded in Deed Book 128,
 292 Page 304, Public Records of Highlands County, Florida,
 293 containing one acre.
 294 Containing 3,359 acres, more or less.

295
 296 Section 4. Applicability of certain provisions of chapter
 297 298, Florida Statutes, to the Spring Lake Improvement District;
 298 inconsistent laws inapplicable.--The provisions of chapter 298,
 299 Florida Statutes, and all amendments thereto, now existing or
 300 hereafter enacted, are declared to be applicable to the Spring
 301 Lake Improvement District insofar as not inconsistent with the
 302 provisions of this act or any subsequent special acts relating
 303 to the Spring Lake Improvement District. Notwithstanding the

304 foregoing, the provisions of sections 298.11, 298.12, 298.14,
 305 298.15, 298.17, 298.18, 298.19, 298.20, 298.23, 298.24, 298.25,
 306 298.365, 298.366, 298.401, 298.41, 298.465, 298.48, 298.52,
 307 298.54, 298.56, 298.57, 298.61, 298.70, 298.71, 298.72, 298.73,
 308 and 298.74, Florida Statutes, and amendments thereto, shall not
 309 be applicable to the Spring Lake Improvement District.

310 Section 5. Definitions.--Unless the context shall indicate
 311 otherwise, the following words as used in this act shall have
 312 the following meanings:

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

320 (2) "Bond" includes certificate, and provisions applicable
 321 to bonds shall be equally applicable to certificates. "Bond"
 322 includes general obligations bonds, assessment bonds, refunding
 323 bonds, revenue bonds, and such other obligations in the nature
 324 of bonds as are provided for in this act, as the case may be.

325 (3) "Board" means the Board of Supervisors of the Spring
 326 Lake Improvement District, or if such board shall be abolished,
 327 the board, body, or commission succeeding to the principal
 328 functions thereof or to whom the powers given by this act to the
 329 board shall be given by law.

330 (4) "Cost," when used with reference to any project,
 331 includes, but is not limited to, the expenses of determining the

332 feasibility or practicability of acquisition, construction, or
333 reconstruction; the cost of surveys, estimates, plans, and
334 specifications; the cost of acquisition, construction, or
335 reconstruction; the cost of improvements, engineering, and
336 fiscal and legal expenses and charges; the cost of all labor,
337 materials, machinery, and equipment; the cost of all lands,
338 properties, rights, easements, and franchises acquired; federal,
339 state, and local taxes and assessments; financing charges; the
340 creation of initial reserve and debt service funds; working
341 capital; interest charges incurred or estimated to be incurred
342 on money borrowed prior to and during construction and
343 acquisition and for such period of time after completion of
344 construction or acquisition as the board may determine; the cost
345 of issuance of bonds pursuant to this act, including
346 advertisements and printing; the cost of any election held
347 pursuant to this act and all other expenses of issuance of
348 bonds; discount, if any, on the sale or exchange of bonds;
349 administrative expenses; such other expenses as may be necessary
350 or incidental to the acquisition, construction, or
351 reconstruction of any project or to the financing thereof, or
352 the development of any lands within the district; and
353 reimbursement of any public or private body, person, firm, or
354 corporation for any moneys advanced in connection with any of
355 the foregoing items of cost. Any obligation or expense incurred
356 prior to the issuance of bonds in connection with the
357 acquisition, construction, or reconstruction of any project or
358 improvements thereon, or in connection with any other
359 development of land that the board of the district shall

360 determine to be necessary or desirable in carrying out the
 361 purposes of this act, may be treated as a party of such cost.

362 (5) "District" means the Spring Lake Improvement District
 363 and "district manager" means the manager of the district.

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

370 (7) "Project" means any development, improvement,
 371 property, utility, facility, works, road, enterprise, service,
 372 or convenience, now existing or hereafter undertaken or
 373 established, under the provisions of this act or under chapter
 374 298, Florida Statutes.

375 (8) "Sewer system" means any plant, system, facility, or
 376 property and additions, extensions, and improvements thereto at
 377 any future time constructed or acquired as part thereof useful
 378 or necessary or having the present capacity for future use in
 379 connection with the collection, treatment, purification, or
 380 disposal of sewage, including, without limitation, industrial
 381 wastes resulting from any process of industry, manufacture,
 382 trade, or business or from the development of any natural
 383 resources; and, without limiting the generality of the
 384 foregoing, shall include treatment plants, pumping stations,
 385 lift stations, valves, force mains, intercepting sewers,
 386 laterals, pressure lines, mains, and all necessary appurtenances
 387 and equipment, all sewer mains, laterals and other devices for

388 | the reception and collection of sewage from premises connected
389 | therewith, and all real and personal property and any interest
390 | therein, rights, easements, and franchises of any nature
391 | whatsoever relating to any such system and necessary or
392 | convenient for operation thereof.

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

404 | (10) "Water system" means any plant, system, facility, or
405 | property and additions, extensions, and improvements thereto at
406 | any future time constructed or acquired as part thereof, useful
407 | or necessary or having the present capacity for future use in
408 | connection with the development of sources, treatment, or
409 | purification and distribution of water and, without limiting the
410 | generality of the foregoing, includes dams, reservoirs, storage
411 | tanks, mains, lines, valves, pumping stations, laterals, and
412 | pipes for the purpose of carrying water to the premises
413 | connected with such system, and all rights, easements, and
414 | franchises of any nature whatsoever relating to any such system
415 | and necessary or convenient for the operation thereof.

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

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

425 (2) In the month of November of each year commencing
 426 November of 1992, there shall be held a meeting of the
 427 landowners of the district at a location within the district in
 428 Highlands County for the purpose of electing one supervisor for
 429 a term of 3 years. The president of the board at the time of the
 430 November 1992 election shall have his or her term extended until
 431 the November 1994 election. The secretary of the board at the
 432 time of the November 1992 election shall have his or her term
 433 extended until the November 1993 election. The remaining
 434 position of supervisor shall stand for election at the November
 435 1992 meeting of landowners. Notice of said landowners meeting
 436 shall be published once a week for 2 consecutive weeks in a
 437 newspaper in Highlands County which is in general circulation
 438 within the district, the last said publication to be not less
 439 than 14 days nor more than 28 days before the date of the
 440 election. The landowners when assembled at such meeting shall
 441 organize by electing a chair who shall conduct the meeting. At
 442 such meeting each landowner shall be entitled to cast one vote
 443 per acre of land owned by him or her and located within the

444 district, for each person to be elected. A landowner may vote in
 445 person or by proxy in writing. Fractions of an acre shall be
 446 treated as 1 acre, entitling the landowner to one vote with
 447 respect thereto. The person receiving the highest number of
 448 votes for the office of supervisor shall be declared elected as
 449 such supervisor. The owners and proxy holders of district
 450 acreage who are present at a duly noticed landowners meeting
 451 shall constitute a quorum for the purpose of holding such
 452 election or any election thereafter. The provisions of this
 453 section do not exempt the district from the election provisions
 454 of section 189.4051, Florida Statutes.

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

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

465 (5) As soon as practicable after each election, the board
 466 shall organize by choosing one of their number as president of
 467 the board and by electing a secretary, who need not be a member
 468 of the board.

469 (6) A majority of the members of the board shall
 470 constitute a quorum.

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

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

489 Section 7. Appointment and duties of district
490 manager.--For the purpose of preserving and maintaining any
491 facility constructed or erected under the provisions of this act
492 or under the provisions of chapter 298, Florida Statutes, and
493 for maintaining and operating the equipment owned by the
494 district and such other duties as may be prescribed by the
495 board, the board may employ and fix the compensation of a
496 district manager who shall have charge and supervision of the
497 works of the district.

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

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

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

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

524 Section 9. Compensation of board.--Each supervisor shall
 525 be entitled to receive for his or her services an amount not to
 526 exceed \$100 per month. In addition, each supervisor shall

527 receive reasonable traveling expenses for attending the place of
 528 meeting from his or her residence. Unless the board by
 529 resolution otherwise provides, such traveling expenses shall not
 530 be in excess of the amounts provided by law for state and county
 531 officials.

532 Section 10. Powers of the district.--The district shall
 533 have, and the board may exercise, any or all of the following
 534 powers:

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

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

549 (3) To acquire and maintain appropriate sites for storage
 550 and maintenance of the equipment of the district and to acquire,
 551 maintain, and construct a suitable building to house the office
 552 and records of the district.

553 (4) To clean out, straighten, widen, open up, or change
 554 the courses and flow, alter, or deepen any canal, ditch, drain,

555 | river, water course, or natural stream as within the judgment of
 556 | the board is deemed advisable to drain and reclaim lands within
 557 | the district; to acquire, purchase, operate, and maintain pumps,
 558 | plants, and pumping systems for drainage purposes; and to
 559 | construct, operate, and maintain irrigation works and machinery
 560 | in connection with the purposes herein set forth.

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

567 | (6) To borrow money and issue bonds, certificates,
 568 | warrants, notes, or other evidences of indebtedness of the
 569 | district as hereinafter provided.

570 | (7) To build and construct any other works and
 571 | improvements deemed necessary to preserve and maintain the works
 572 | in or out of the district; to acquire, construct, operate,
 573 | maintain, use, sell convey, transfer, or otherwise provide for
 574 | machines and equipment for any purpose authorized by this act or
 575 | chapter 298, Florida Statutes; and to contract for the purchase,
 576 | construction, operation, maintenance, use, sale, conveyance, and
 577 | transfer of said machinery and equipment.

578 | (8) To construct or enlarge, or cause to be constructed or
 579 | enlarged, any and all bridges or culverts that may be needed in
 580 | or out of the district, across any drain, ditch, canal,
 581 | floodway, holding basin, excavation, public highway, tract,
 582 | grade, fill, or cut; to construct roadways over levees and

583 embankments; to construct any and all of said works and
 584 improvements across, through, or over any public right-of-way,
 585 highway, grade, fill, or cut in or out of the district.

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

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

595 (11) To impose and foreclose special assessment liens as
 596 hereinafter provided.

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

602 (13) To administer and provide for the enforcement of all
 603 of the provisions herein, including the making, adopting,
 604 promulgating, amending, and repealing of all rules and
 605 regulations necessary or convenient for the carrying out of the
 606 duties, obligations, and powers conferred on the district
 607 created hereby.

608 (14) To cooperate with or contract with other drainage
 609 districts or other governmental agencies as may be necessary,
 610 convenient, incidental, or proper in connection with any of the

611 powers, duties, or purposes of the district as stated in this
 612 act.

613 (15) To employ engineers, attorneys, agents, employees,
 614 and representatives as the board of supervisors may from time to
 615 time determine necessary and to fix their compensation and
 616 duties.

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

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

626 (18) To make use of any public easements, dedications to
 627 public use, platted reservations for public purposes, or any
 628 reservations for drainage purposes within the boundaries of the
 629 district.

630 (19) To lease as lessor or lessee to or from any person,
 631 firm, corporation, association, or body, public or private, any
 632 projects of the type that the district is authorized to
 633 undertake and facilities or property of any nature for the use
 634 of the district to carry out any of the purposes of this act.

635 (20) To regulate the supply and level of water within the
 636 district; to divert waters from one area, lake, pond, river,
 637 stream, basin, or drainage or water flood control facility to
 638 any other area, lake, pond, river, stream, basin, or drainage

639 and water flood control facility; to regulate control and
640 restrict the development and use of natural or artificial
641 streams or bodies of water, lakes, or ponds; and to take all
642 measures determined by the board to be necessary or desirable to
643 prevent or alleviate land erosion. The powers granted to the
644 district by this subsection shall be concurrent within the
645 boundaries of the district with other public bodies, agencies,
646 or authorities as may be authorized by law. The district is
647 eligible to receive moneys, disbursements, and assistance from
648 the state available to flood control or water management
649 districts and the navigation districts or agencies.

650 (21) To own, acquire, construct, reconstruct, equip,
651 operate, maintain, extend, and improve water systems and sewer
652 systems or combined water and sewer systems; to regulate the use
653 of sewers and the supply of water within the district and to
654 prohibit or regulate the use and maintenance of outhouses,
655 privies, septic tanks, or other sanitary structures or
656 appliances within the district; to prescribe methods of
657 pretreatment of wastes not amenable to treatment with domestic
658 sewage before accepting such wastes for treatment and to refuse
659 to accept such wastes when not sufficiently pretreated as may be
660 prescribed, and to prescribe penalties for the refusal of any
661 person or corporation to so pretreat such wastes; to sell or
662 otherwise dispose of the effluent, sludge, or other byproducts
663 as a result of sewage treatment; and to construct and operate
664 connecting, intercepting, or outlet sewers and sewer mains and
665 pipes and water mains, conduits, or pipelines in, along, or
666 under any street, alleys, highways, or other public places or

667 ways within or without the district, when deemed necessary or
668 desirable by the board. The plans for any water or sewer system
669 shall be subject to the approval of the State Board of Health.

670 (22) To own, acquire, construct, operate, and maintain
671 parks and facilities for indoor and outdoor recreation,
672 cultural, and educational uses including buildings and equipment
673 for such uses, playgrounds, picnic grounds, camping facilities,
674 and water recreation facilities within or without the district.

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

685 (24) To build, install, maintain, and operate
686 streetlights.

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

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

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

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

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

709 Section 13. Annual budget.--Prior to May 15th of each year
 710 after the effective date of this act, the secretary of the
 711 district shall prepare a proposed budget to be submitted to the
 712 board for their approval. The proposed budget shall include an
 713 estimate of all necessary expenditures of the district for the
 714 next ensuing fiscal year and as estimate of income to the
 715 district from the taxes and assessments provided in this act.
 716 The board shall consider the proposed budget item by item and
 717 may either approve the budget as proposed by the district
 718 manager or modify the same in part or in whole. The board shall
 719 indicate their approval of the budget by resolution, which
 720 resolution shall provide for a hearing on the budget as
 721 approved. Notice of the hearing on the budget shall be published

722 in a newspaper in general circulation within the district in
723 Highlands County once a week for 2 consecutive weeks; providing
724 that the second publication shall not be less than 7 days after
725 the first publication. The notice shall be directed to all
726 landowners in the district and shall state the purpose of the
727 meeting. The notice shall further contain a designation of the
728 date, time, and place of the public hearing, which shall be not
729 less than 7 days after the second publication. At the time and
730 place designated in the notice, the board shall hear all
731 objections to the budget as proposed, and make such changes as
732 the board deems necessary. At the conclusion of the budget
733 hearing the board shall, by resolution, adopt the budget as
734 finally approved by the board.

735 Section 14. Notice and call of meetings; landowners;
736 quorum; adjournments; representation at meetings; taking action
737 without meeting.--

738 (1) The board shall publish notice of all meetings of
739 landowners once a week for 2 consecutive weeks prior to such
740 meeting in a newspaper in Highlands County in general
741 circulation within the district. Meetings of landowners shall be
742 held in a public place, or any other place made available for
743 the purpose of such meeting in the Highlands County Courthouse
744 and the place, date, and hour of holding such meeting and the
745 purpose thereof shall be stated in the notice. Landowners
746 present in person or by proxy, shall constitute a quorum at any
747 meeting of the landowners; provided that, irrespective of the
748 number of acres represented, there shall be a minimum of five
749 landowners owning separate parcels of land at each meeting.

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

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

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

776 (1) The board shall cause to be made by the chief engineer
777 or such other engineer or engineers as the board may employ for

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

799 (2) Upon the completion of such plan, the board shall hold
800 a hearing thereon to hear objections thereto and shall give
801 notice of the time and place fixed for such hearing by
802 publication once each week for 2 consecutive weeks in a
803 newspaper published in Highlands County of general circulation
804 in the district, and shall permit the inspection of said plan at
805 the office of the district by all persons interested. All

806 objections to said plan shall be filed at or before the time
807 fixed in said notice for the hearing and shall be in writing.

808 (3) After said hearing the board shall consider the
809 proposed plan and any objections thereto, and may modify,
810 reject, or adopt the plan, or may continue the hearing to a day
811 certain for further consideration of the proposed plan or
812 modifications thereof.

813 (4) When the board shall approve a plan, a resolution
814 shall be adopted and a certified copy thereof shall be filed in
815 the office of the secretary and incorporated into the records of
816 the district.

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

823 (6) Within 20 days after the final adoption of the plan by
824 the board, the secretary of the district shall prepare and
825 transmit a certified copy thereof to the clerk of the circuit
826 court and at the same time the board shall file with said clerk
827 a petition that the said court appoint three commissioners to
828 appraise the lands to be acquired for right-of-way, holding
829 basins, and other drainage works of the district and to assess
830 benefits and damages accruing to all lands within the district
831 by reason of the execution of the plan. Immediately after the
832 filing of such petition the judge of said court in whose
833 division the petition shall have been assigned shall by an order

834 appoint three commissioners, who shall be freeholders residing
835 within the state, and who shall not be landowners in said
836 district, nor of kin within the fourth degree of consanguinity
837 to any person owning land in said district. A majority of said
838 commissioners shall constitute a quorum and shall control the
839 action of the commissioners on all questions.

840 (7) Immediately upon the filing of said order of
841 appointment, the secretary of the district shall notify each of
842 said commissioners of his or her appointment, and in the said
843 notice he or she shall state the time and place for the first
844 meeting of said commissioners. The secretary of the district, or
845 his or her deputy, shall attend such meeting and shall furnish
846 to said commissioners a complete list of lands embraced in the
847 district, or adjacent thereto, that will be affected by the
848 execution of the plan. The secretary shall also furnish to the
849 commissioners a copy of the plan and such other papers,
850 documents and information as the commissioners require. The
851 commissioners at the meeting shall each take and subscribe to an
852 oath that he or she will faithfully and impartially discharge
853 his or her duties as such commissioner and make a true report of
854 the work performed by such commissioners, and shall elect one of
855 their number as chair. The secretary of the district, or his or
856 her deputy, shall be ex officio secretary to the commissioners,
857 and the attorney for the district, and other agents and
858 employees thereof, shall cooperate with the commissioners and
859 furnish to them such advice, assistance, and cooperation as they
860 shall require.

861 (8) Immediately after qualifying as provided in the
862 previous paragraph, the commissioners shall commence the
863 performance of their duties. The chief engineer, or one of his
864 or her assistants, shall accompany said commissioners when
865 engaged in the discharge of their duties and shall render his or
866 her opinion in writing when called for. Said commissioners shall
867 proceed to view the premises and determine the value of the
868 lands within or without the district to be acquired and used for
869 rights-of-way, holding basins, and other works described in the
870 plan and they shall appraise all benefits and damages which will
871 accrue to all lands by reason of the execution of the plan. The
872 commissioners in appraising benefits to lands, public highways,
873 railroads, and other rights-of-way shall not consider what
874 benefits will be derived by such property after other ditches,
875 improvements, or other plans shall have been constructed, but
876 they shall appraise only such benefits as will be derived from
877 the construction of the works and improvements described in the
878 plan or as the same may afford an outlet for drainage or
879 protection from overflow of such property. The commissioners
880 shall give due consideration and credit to any other drainage
881 works which have already been constructed and which afford
882 partial or complete protection to any tract or parcel of land
883 within the district. The public highways, railroads, and other
884 rights-of-way shall be appraised according to the increased
885 physical efficiency and decreased maintenance cost of roadways
886 by reason of the improvements. The commissioners shall have no
887 power to change the plan. The commissioners shall prepare a
888 report of their findings, which shall be arranged in tabular

889 form, the columns of which shall be headed as follows: column 1
890 "Owner of Property Appraised"; column 2 "Description of Property
891 Appraised"; column 3 "Number of Acres Appraised"; column 4
892 "Amount of Benefits Appraised"; column 5 "Amount of Damages
893 Appraised"; column 6 "Number of Acres to be Taken for Rights-of-
894 way, Holding Basins, etc."; and column 7 "Value of Property to
895 be Taken." They shall also, by and with the advice of the chief
896 engineer, estimate the cost of the works described in the plan
897 of reclamation, which estimate shall include the cost of
898 property required for rights-of-way, holding basins, and other
899 works, the probable expense of organization and administration
900 as estimated by the board of supervisors, and all of the
901 expenses of the district during the period of executing the
902 plan. Before appraisals of compensation and damages are made,
903 the board may report to the commissioners the parcels of land it
904 may wish to purchase and for which it may wish appraisals to be
905 made, both for easement and for purchase in fee simple, and the
906 board may specify the particular purpose for which, and the
907 extent to which, an easement in any property is desired,
908 describing definitely such purpose and extent. Wherever so
909 instructed by the board, the commissioners shall appraise lands
910 which it may be necessary or desirable for the district to own
911 and when so requested by the board they shall also appraise both
912 the total value of the land and also the damages due to any
913 easement required for the purposes of the district.

914 (9) The report of the commissioners shall be signed by at
915 least a majority of the commissioners and filed in the office of
916 the clerk of the circuit court of Highlands County. Each

917 commissioner shall be paid \$100 per day for his or her services
 918 and necessary expenses in addition thereto.

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

927 "NOTICE OF FILING COMMISSIONERS' REPORT FOR SPRING
 928 LAKE IMPROVEMENT DISTRICT.

929 Notice is hereby given that the Commissioners
 930 heretofore appointed to appraise benefits and damages
 931 to property and lands located within Spring Lake
 932 Improvement District in the State of Florida and to
 933 appraise the cash value of the land necessary to be
 934 taken for rights-of-way, holding basins, and other
 935 works of said district did file their report in the
 936 office of the undersigned Clerk of the Circuit Court,
 937 upon the _____ day of _____, _____, and you,
 938 and each of you, are hereby notified that you may
 939 examine said report and file exceptions to same on or
 940 before the _____ day of _____,
 941 (which date shall be not less than twenty-eight (28)
 942 days nor more than thirty (30) days from the first
 943 date of publication).

945 Clerk of the Circuit Court of
 946 Highlands County, Florida"

948 The drainage district or any owner of land or other property to
 949 be affected by said report may file exception to any part, or
 950 all, of the report of said commissioners within the time
 951 specified in the notice prescribed in the preceding paragraph.
 952 All exceptions shall be heard and determined by the court. If no
 953 exceptions are filed, or if it is shown, upon the hearing of all
 954 of said exceptions, that the estimated cost of construction of
 955 improvements contemplated in the plan is less than the benefits
 956 assessed against the lands in said district, the court shall
 957 approve and confirm said commissioners' report; but, if the
 958 court upon hearing the objections filed, finds that any or all
 959 such objections should be sustained, it shall order the report
 960 changed to conform with such findings, and when so changed the
 961 court shall approve and conform such report and enter its decree
 962 accordingly. The court shall adjudge and apportion the costs
 963 incurred by the exceptions filed, and shall condemn any land or
 964 other property, that is shown by the report of the commissioners
 965 to be needed for rights-of-way, holding basins, or other works,
 966 following the procedure provided in chapters 73 and 74, Florida
 967 Statutes; provided, however, that any property owner may accept
 968 the assessment of damages in his or her favor made by the
 969 commissioners, or acquiesce in their failure to assess damages
 970 in his or her favor, and shall be construed to have done so,
 971 unless he or she gives the supervisors of the district, on or
 972 before the time shall have expired for filing exceptions, as

973 provided in this act, notice in writing that he or she demands
 974 an assessment of his or her damages by a jury; in which event
 975 the supervisors of the district shall institute in the circuit
 976 court of Highlands County an action to condemn the lands and
 977 other property that must be taken or damaged in the making of
 978 such improvements, with the right and privilege of paying into
 979 court a sum to be fixed by the circuit court or judge, and
 980 proceeding with the work, before the assessment by the jury;
 981 provided, any person or party interested may prosecute and
 982 appeal to the appropriate district court of appeal in the manner
 983 and within the time provided by the Florida appellate rules.

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

990 Section 16. Adoption, revision, and revocation of water
 991 control plan.--In addition to and not in limitation of its
 992 powers to provide for and adopt a water control plan provided in
 993 section 15 herein and under section 298, Florida Statutes, and
 994 amendments thereto, the board may at any time and from time to
 995 time adopt, revoke, or modify in whole or in part, any plan or
 996 any plan providing for the drainage of lands within the
 997 district, and may provide for such new and additional drainage
 998 facilities, canals, ditches, levees, and other works as the
 999 board may determine. In connection with the revision of any plan
 1000 or the providing of any new or additional drainage facilities,

1001 canals, ditches, levees, or other works, or in the event the
 1002 total taxes and assessments theretofore levied or the funds
 1003 derived from the sale of bonds are insufficient to pay the cost
 1004 of any drainage works, benefits may be reassessed, additional
 1005 assessments made, and taxes levied in accordance with the
 1006 procedures provided in this act or in chapter 298, Florida
 1007 Statutes. The board may at any time approve and make effective
 1008 technical changes or modifications in any plan or drainage not
 1009 affecting assessed benefits, levy of taxes, or the security of
 1010 bondholders.

1011 Section 17. Assessing land for reclamation; apportionment
 1012 of tax; lands belonging to state assessed; drainage tax
 1013 record.--After the lists of lands, with the assessed benefits
 1014 and the decree and judgment of court, have been filed in the
 1015 office of the clerk of the circuit court as provided in section
 1016 15, then the board shall, without any unnecessary delay, levy a
 1017 tax of such portion of said lands in the district to which
 1018 benefits have been assessed, as may be found necessary by the
 1019 board of supervisors to pay the costs of the completion of the
 1020 proposed works and improvements, as shown in said plan and in
 1021 carrying out the objects of said district; and, in addition
 1022 thereto, 10 percent of said total amount for emergencies. The
 1023 said tax shall be apportioned to, and levied on, each tract of
 1024 land in said district in proportion to the benefits assessed,
 1025 and not in excess thereof; and in case bonds are issued, as
 1026 provided in this chapter, a tax shall be levied in a sum not
 1027 less than an amount 90 percent of which shall be equal to the
 1028 principal of said bonds. The amount of bonds to be issued for

1029 paying the cost of the works as set forth in the plan shall be
 1030 ascertained and determined by the board, provided, however, that
 1031 the total amount of all bonds to be issued by the district shall
 1032 in no case exceed 90 percent of the benefits assessed upon the
 1033 lands of the district. The amount of the interest (as estimated
 1034 by said board), which will accrue on such bonds, shall be
 1035 included and added to the said tax, but the interest to accrue
 1036 on account of the issuing of said bonds shall not be construed
 1037 as a part of the costs of construction in determining whether or
 1038 not the expenses and costs of making said improvements are equal
 1039 to, or in excess of, the benefits assessed. The secretary of the
 1040 board of supervisors, as soon as said total tax is levied,
 1041 shall, at the expense of the district, prepare a list of all
 1042 taxes levied, in the form of a well-bound book, which book shall
 1043 be endorsed and named "DRAINAGE TAX RECORD OF SPRING LAKE
 1044 IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA," which
 1045 endorsement shall be printed or written at the top of each page
 1046 in said book, and shall be signed and certified by the president
 1047 and secretary of the board, attested by the seal of the
 1048 district, and the same shall thereafter become a permanent
 1049 record in the office of said secretary.

1050 Section 18. Prepayment of taxes or assessments.--The board
 1051 may provide that any tax or assessment may be paid at any time
 1052 before due, together with the interest accrued thereon to the
 1053 date of prepayment and any prepayment premiums or penalties, if
 1054 such prior payment shall be permitted by the proceedings
 1055 authorizing any bonds or other obligations for the payment of
 1056 which special assessments have been pledged or taxes levied.

1057 Section 19. Tax liens.--All taxes of the district provided
 1058 for in this act or chapter 298, Florida Statutes, together with
 1059 all penalties for default in the payment of the same and all
 1060 costs in collecting the same including reasonable attorney's
 1061 fees fixed by the court and taxed as cost in the action brought
 1062 to enforce payment, shall from January 1 for each year the
 1063 property is liable to assessment and until paid constitute a
 1064 lien of equal dignity with the liens for state and county taxes
 1065 and other taxes of equal dignity with state and county taxes
 1066 upon all the lands against which such taxes shall be levied. A
 1067 sale of any of the real property within the district for state
 1068 and county or other taxes shall not operate to relieve or
 1069 release the property so sold from the lien for subsequent
 1070 district taxes or installments of district taxes which lien may
 1071 be enforced against such property as though no such sale thereof
 1072 had been made. The provisions of section 194.171, Florida
 1073 Statutes, and amendments thereto shall be applicable to district
 1074 taxes with the same force and effect as if said provisions were
 1075 expressly set forth in this act.

1076 Section 20. Issuance of bond anticipation notes.--In
 1077 addition to the other powers provided for in this act and not in
 1078 limitation thereof, the district shall have the power, at any
 1079 time and from time to time after the issuance of any bonds of
 1080 the district shall have been authorized, to borrow money for the
 1081 purposes for which such bonds are to be issued in anticipation
 1082 of the receipt of the proceeds of the sale of such bonds and to
 1083 issue bond anticipation notes in a principal sum not in excess
 1084 of the authorized maximum amount of such bond issue. Such notes

1085 shall be in such denomination or denominations, bear interest at
1086 such rate as the board may determine not to exceed 10 percent
1087 per annum, mature at such time or times not later than 5 years
1088 from the date of issuance, and be in such form and executed in
1089 such manner as the board shall prescribe. Such notes may be sold
1090 at either public or private sale or, if such notes shall be
1091 renewal notes, may be exchanged for notes then outstanding on
1092 such terms as the board shall determine. Such notes shall be
1093 paid from the proceeds of such bonds when issued. The board may
1094 in its discretion, in lieu of retiring the notes by means of
1095 bonds, retire them by means of current revenues or from any
1096 taxes or assessments levied for the payment of such bonds, but
1097 in such event a like amount of the bonds authorized shall not be
1098 issued.

1099 Section 21. Short-term borrowing.--The district at any
1100 time may obtain loans, in such amount and on such terms and
1101 conditions as the board may approve, for the purpose of paying
1102 any of the expenses of the district or any costs incurred or
1103 that may be incurred in connection with any of the projects of
1104 the district, which loans shall have a term not exceeding 2
1105 years from the date of issuance thereof, and may be renewable
1106 for a like term or terms, shall bear such interest as the board
1107 may determine, not to exceed 10 percent per annum, and may be
1108 payable from and secured by a pledge of such funds, revenues,
1109 taxes, and assessments as the board may determine. For the
1110 purpose of defraying such costs and expenses, the district may
1111 issue negotiable notes, warrants, or other evidences of debt
1112 signed on behalf of the district by any one of the board duly

1113 authorized by the board, such notes or other evidences of
 1114 indebtedness to be payable at such times, to bear such interest
 1115 as the board may determine not to exceed 10 percent per annum,
 1116 and to be sold or discounted at such price or prices and on such
 1117 terms as the board may deem advisable. The board shall have the
 1118 right to provide for the payment thereof by pledging the whole
 1119 or any part of the funds, revenues, taxes, and assessments of
 1120 the district. The approval of the qualified electors who are
 1121 freeholders residing in the district shall not be necessary
 1122 except where required by the Florida Constitution.

1123 Section 22. Issuance of bonds.--In the discretion of the
 1124 board, any issue of bonds may be secured by a trust agreement by
 1125 and between the district and a corporate trustee or trustees,
 1126 which may be any trust company or bank having the powers of a
 1127 trust company within or without the state. The resolution
 1128 authorizing the issuance of the bonds or such trust agreement
 1129 may pledge the revenues to be received from any projects of the
 1130 district and may contain such provisions for protecting and
 1131 enforcing the rights and remedies of the bondholders as the
 1132 board may approve, including, without limitation, covenants,
 1133 setting forth the duties of the district in relation to the
 1134 acquisition, construction, reconstructions, improvements,
 1135 maintenance, repair, operation, and insurance of any projects,
 1136 the fixing and revising of the rates, fees, and charges, and the
 1137 custody, safeguarding, and application of all moneys, and for
 1138 the employment of counseling engineers in connection with such
 1139 acquisition, construction, reconstruction, improvement,
 1140 maintenance, repair, or operation. It shall be lawful for any

1141 bank or trust company incorporated under the laws of the state
 1142 which may act as a depository of the proceeds of bonds or of
 1143 revenues to furnish such indemnifying bonds or to pledge such
 1144 securities as may be required by the district. Such resolution
 1145 or trust agreement may set forth the rights and remedies of the
 1146 bondholders and of the trustee, if any, and may restrict the
 1147 individual right of action by bondholders. The board may provide
 1148 for the payment of the proceeds of the sale of the bonds and the
 1149 revenues of any project to such officer, board, or depository as
 1150 it may designate for the custody thereof, and for the method of
 1151 disbursement thereof with such safeguards and restrictions as it
 1152 may determine. All expenses incurred in carrying out the
 1153 provisions of such resolution or trust agreement may be treated
 1154 as party of the cost of operation of the project to which such
 1155 trust agreement pertains.

1156 Section 23. Sale of bonds.--Bonds may be sold in blocks or
 1157 installments at different times, or an entire issue or series
 1158 may be sold at one time. Bonds may be sold at public or private
 1159 sale after such advertisement, if any, as the board may deem
 1160 advisable but not in any event at less than 90 percent of the
 1161 par value thereof, together with accrued interest thereon. Bonds
 1162 may be sold or exchanged for refunding bonds. Special assessment
 1163 and revenue bonds may be delivered as payment by the district of
 1164 the purchase price or lease of any project or part thereof, or a
 1165 combination of projects or parts thereof, or as the purchase
 1166 price or exchanged for any property, real, personal, or mixed,
 1167 including franchises, or services rendered by any contractor,
 1168 engineer or other person, all at one time or in blocks from time

1169 to time, in such manner and upon such terms as the board in its
 1170 discretion shall determine. The price or prices for any bonds
 1171 sold, exchanged, or delivered may be:

1172 (1) The money paid for the bonds.

1173 (2) The principal amount, plus accrued interest to the
 1174 date of redemption or exchange, or outstanding obligations
 1175 exchanged for refunding bonds.

1176 (3) In the case of special assessment or revenue bonds,
 1177 the amount of any indebtedness to contractors or other person
 1178 paid with such bonds, or the fair value of any properties
 1179 exchanged for the bonds, as determined by the board.

1180 Section 24. Authorization and form of bonds.--Bonds may be
 1181 authorized by resolution or resolutions of the board, which
 1182 shall be adopted by a majority of all the members thereof then
 1183 in office. Such resolution or resolutions may be adopted at the
 1184 same meeting at which they are introduced, and need not be
 1185 published or posted. The board may by resolution authorize the
 1186 issuance of bonds, fix the aggregate amount of bonds to be
 1187 issued, the purpose or purposes for which the moneys derived
 1188 therefrom shall be expended, the rate or rates of interest, not
 1189 to exceed 10 percent per annum, the denomination of the bonds,
 1190 whether or not the bonds are to be issued in one or more series,
 1191 the date or dates of maturity, which shall not exceed 40 years
 1192 from their respective dates of issuance, the medium of payment,
 1193 the place or places within or without the state where payment
 1194 shall be made, registration privileges, redemption terms and
 1195 privileges (whether with or without premium), the manner of
 1196 execution, the form of the bonds including any interest coupons

1197 to be attached thereto, the manner of execution of bonds and
 1198 coupons, and any and all other terms, covenants, and conditions
 1199 thereof, and the establishment of revenue or other funds. Such
 1200 authorizing resolution may further provide that such bonds may
 1201 be executed manually or by engraved, lithographed, or facsimile
 1202 signature, provided that where signatures are engraved,
 1203 lithographed, or facsimile no bond shall be valid unless
 1204 countersigned by a registrar or other officer designated by
 1205 appropriate resolution of the board. The seal of the district
 1206 may be affixed, lithographed, engraved, or otherwise reproduced
 1207 in facsimile on such bonds. In case any officer whose signature
 1208 shall appear on any bonds or coupons shall cease to be such
 1209 officer before the delivery of such bonds, such signature or
 1210 facsimile shall nevertheless be valid and sufficient for all
 1211 purposes the same as if he or she had remained in office until
 1212 such delivery.

1213 Section 25. Interim certificates; replacement
 1214 certificates.--Pending the preparation of definitive bonds, the
 1215 board may issue interim certificates or receipts or temporary
 1216 bonds, in such form and with such provisions as the board may
 1217 determine, exchangeable for definitive bonds when such bonds
 1218 shall have been executed and are available for delivery. The
 1219 board may also provide for the replacement of any bond which
 1220 shall become mutilated or be lost or destroyed.

1221 Section 26. Negotiability of bonds.--Any bond issued under
 1222 this act and any interim certificate or receipt or temporary
 1223 bond shall, in the absence of an express recital on the face
 1224 thereof that it is nonnegotiable, be fully negotiable and shall

1225 be and constitute negotiable instruments within the meaning and
 1226 for all purposes of the law merchant and the laws of Florida.

1227 Section 27. Defeasance.--The board may make such provision
 1228 with respect to the defeasance of the right, title, and interest
 1229 of the holders of any of the bonds and obligations of the
 1230 district in any revenues, funds, or other properties by which
 1231 such bonds are secured as the board deems appropriate and,
 1232 without limitation on the foregoing, may provide that when such
 1233 bonds or obligations become due and payable or shall have been
 1234 called for redemption, and the whole amount of the principal and
 1235 interest and premium, if any, due and payable upon the bonds or
 1236 obligations then outstanding shall be paid, or sufficient moneys
 1237 or direct obligations of the United States Government the
 1238 principal of and the interest on which when due will provide
 1239 sufficient moneys, shall be held or deposited in trust for such
 1240 purpose, and provision shall also be made for paying all other
 1241 sums payable in connection with such bonds or other obligations,
 1242 then and in such event the right, title, and interest of the
 1243 holders of the bonds in any revenues, funds, or other properties
 1244 by which such bonds are secured shall thereupon cease,
 1245 determine, and become void, and the board may apply any surplus
 1246 in any sinking fund established in connection with such bonds or
 1247 obligations and all balances remaining in all other funds or
 1248 accounts other than money held for the redemption or payment of
 1249 the bonds or other obligations to any lawful purpose of the
 1250 district as the board shall determine.

1251 Section 28. Issuance of additional bonds.--If the proceeds
 1252 of any bonds shall be less than the cost of completing the

1253 project in connection with which such bonds are issued, the
1254 board may authorize the issuance of additional bonds, upon such
1255 terms and conditions as the board may provide in the resolution
1256 authorizing the issuance thereof, but only in compliance with
1257 the resolution or other proceedings authorizing the issuance of
1258 the original bonds.

1259 Section 29. Refunding bonds.--The district shall have the
1260 power to issue bonds to provide for the retirement or refunding
1261 of any bonds or obligations of the district that at the time of
1262 such issuance are or subsequently thereto become due and
1263 payable, or that at the time of issuance have been called or are
1264 or will be subject to call for redemption within 10 years
1265 thereafter, or the surrender of which can be procured from the
1266 holders thereof at prices satisfactory to the board. Refunding
1267 bonds may be issued at any time when in the judgment of the
1268 board such issuance will be advantageous to the district. No
1269 approval of the qualified electors who are freeholders residing
1270 in the district shall be required for the issuance of refunding
1271 bonds except in cases where such approval is required by the
1272 Florida Constitution. The board may by resolution confer upon
1273 the holders of such refunding bonds all rights, powers, and
1274 remedies to which the holders would be entitled if they
1275 continued to be the owners and had possession of the bonds for
1276 the refinancing of which said refunding bonds are issued,
1277 including, but not limited to, the preservation of the lien of
1278 such bonds on the revenues of any project or on pledged funds,
1279 without extinguishment, impairment, or diminution thereof. The
1280 provisions of this act pertaining to bonds of the district

1281 shall, unless the context otherwise requires, govern the
1282 issuance of refunding bonds, the form and other details thereof,
1283 the rights of the holders thereof, and the duties of the board
1284 with respect to the same.

1285 Section 30. Revenue bonds.--

1286 (1) The district shall have the power to issue revenue
1287 bonds from time to time without limitation as to amount. Such
1288 revenue bonds may be secured by or payable from the gross or net
1289 pledge of the revenues to be derived from any project or
1290 combination of projects, from the rates, fees, or other charges
1291 to be collected from the users of any project or projects, from
1292 any revenue-producing undertaking or activity of the district,
1293 or from any other source or pledged security. Such bonds shall
1294 not constitute an indebtedness of the district, and the approval
1295 neither of the qualified electors nor of the qualified electors
1296 who are freeholders shall be required unless such bonds are
1297 additionally secured by the full faith and credit and taxing
1298 power of the district.

1299 (2) Any two or more projects may be combined and
1300 consolidated into a single project, and may thereafter be
1301 operated and maintained as a single project. The revenue bonds
1302 authorized herein may be issued to finance any one or more such
1303 projects, regardless whether or not such projects have been
1304 combined and consolidated into a single project. If the board
1305 deems it advisable, the proceedings authorizing such revenue
1306 bonds may provide that the district may thereafter combine the
1307 projects then being financed or theretofore financed with other
1308 projects to be subsequently financed by the district, and that

1309 revenue bonds to be thereafter issued by the district shall be
 1310 on parity with the revenue bonds then being issued, all on such
 1311 terms, conditions, and limitations as shall be provided, and may
 1312 further provide that the revenues to be derived from the
 1313 subsequent projects shall at the time of the issuance of such
 1314 parity revenue bonds be also pledged to the holders of any
 1315 revenue bonds theretofore issued to finance the revenue
 1316 undertakings which are later combined with such subsequent
 1317 projects. The district may pledge for the security of the
 1318 revenue bonds a fixed amount, without regard to any fixed
 1319 proportion of the gross revenues of any project.

1320 Section 31. General obligations bonds.--

1321 (1) The district shall have the power from time to time to
 1322 issue general obligation bonds in an aggregate principal amount
 1323 of bonds outstanding at any one time not in excess of 35 percent
 1324 of the assessed value of the taxable property within the
 1325 district as shown on the pertinent tax records at the time of
 1326 the authorization of the general obligation bonds for which the
 1327 full faith and credit of the district is pledged. Except for
 1328 refunding bonds, no general obligation bonds shall be issued
 1329 unless the issuance thereof shall have been approved at an
 1330 election of freeholders held in accordance with the requirements
 1331 for such election as prescribed by the Constitution of Florida.
 1332 Such elections shall be called to be held in the district by the
 1333 Board of County Commissioners of Highlands County upon the
 1334 request of the board of the district. The expenses of calling
 1335 and holding such referendum elections shall be borne by the
 1336 district and the district shall reimburse the county for any

1337 expenses incurred in calling or holding such elections. In the
 1338 alternative, at the option of the board, the board may make such
 1339 other provision for the registration of such qualified electors
 1340 who are freeholders and the calling and holding of such
 1341 elections as the board may from time to time deem appropriate.

1342 (2) The district may pledge its full faith and credit for
 1343 the payment of the principal and interest on such general
 1344 obligations bonds, and for any reserve or other funds provided
 1345 therefor, and may unconditionally and irrevocably pledge itself
 1346 to levy ad valorem taxes on all taxable property in the
 1347 district, to the extent necessary for the payment thereof,
 1348 without limitations as to rate or amount.

1349 (3) If the board shall determine to issue general
 1350 obligation bonds for more than one different purpose, the
 1351 approval of the issuance of the bonds for each and all such
 1352 purposes may be submitted to the freeholders on one and the same
 1353 ballot. The failure of the freeholders to approve the issuance
 1354 of bonds for any one or more purposes shall not defeat the
 1355 approval of bonds for any purpose which shall be approved by the
 1356 freeholders.

1357 Section 32. Bonds as legal investment or
 1358 security.--Notwithstanding any provisions of any other law to
 1359 the contrary, all bonds issued under the provisions of this act
 1360 shall constitute legal investments for savings banks, banks,
 1361 trust companies, insurance companies, executors, administrators,
 1362 trustees, guardians, and other fiduciaries, and for any board,
 1363 body, agency, instrumentality, county, municipality, or other
 1364 political subdivision of the state, and shall be and constitute

1365 securities which may be deposited by banks or trust companies as
1366 security for deposits of state, county, municipal, or other
1367 public funds, or by insurance companies as required or voluntary
1368 statutory deposits.

1369 Section 33. Covenants.--Any resolution authorizing the
1370 issuance of bonds may contain such covenants as the board may
1371 deem advisable and all such covenants shall constitute valid and
1372 legally binding and enforceable contracts between the district
1373 and the bondholders, regardless of the time of issuance thereof.
1374 Such covenants may include, without limitation, covenants
1375 concerning the disposition of the bond proceeds; the use and
1376 dispositions of project revenues; the pledging of revenues,
1377 taxes, and assessments; the obligations of the district with
1378 respect to the operation of the project and the maintenance of
1379 adequate project revenues; the issuance of additional bonds; the
1380 appointment, powers, and duties of trustees and receivers; the
1381 acquisition of outstanding bonds and obligations; restrictions
1382 on the establishing of competing projects or facilities;
1383 restrictions on the sale or disposal of the assets and property
1384 of the district; the priority of assessment liens; the priority
1385 of claims by bondholders on the taxing power of the district;
1386 the maintenance of deposits to assure the payment of revenues by
1387 users of district facilities and services; the discontinuance of
1388 district services by reason of delinquent payments; acceleration
1389 upon default; the execution of necessary instruments; the
1390 procedure for amending or abrogating covenants with the
1391 bondholders; and such other covenants as may be deemed necessary
1392 or desirable for the security of the bondholders.

1393 Section 34. Validity of bonds; validation proceedings.--
 1394 (1) Any bonds issued by the district shall be
 1395 incontestable in the hands of bone fide purchasers or holders
 1396 for value and shall not be invalid because of any irregularity
 1397 or defects in the proceedings for the issue and sale thereof.
 1398 Prior to the issuance of any bonds, the district may, but is not
 1399 required to, publish a notice at least once in a newspaper or
 1400 newspapers published or of general circulation in Highlands
 1401 County and within the district stating the date of adoption of
 1402 the resolution authorizing such obligations the amount, the
 1403 maximum rate of interest and maturity of such obligations, and
 1404 the purpose in general terms for which such obligations are to
 1405 be issued, and further stating that any action or proceeding
 1406 questioning the validity of such obligations or of the
 1407 proceedings authorizing the issuance thereof, or of any of the
 1408 covenants made therein, must be instituted within 20 days after
 1409 the first publication of such notice, or the validity of such
 1410 obligations, proceedings and covenants shall not be thereafter
 1411 questioned in any county whatsoever. If no such action or
 1412 proceeding is so instituted within such 20-day period, then the
 1413 validity of such obligations, proceedings, and covenants shall
 1414 be conclusive, and all persons or parties whatsoever shall be
 1415 forever barred from questioning the validity of such
 1416 obligations, proceedings, or covenants in any court whatsoever.
 1417 (2) The power of the district to issue bonds under the
 1418 provisions of this act may be determined and any of the bonds of
 1419 the district may be validated and confirmed by circuit court

1420 decree, under the provisions of chapter 75, Florida Statutes,
 1421 and laws amendatory thereof or supplementary thereto.

1422 Section 35. Within act furnishes full authority for
 1423 issuance of bonds.--This act constitutes full and complete
 1424 authority for the issuance of bonds and the exercise of the
 1425 powers of the district provided herein. No procedures or
 1426 proceedings, publications, notices, consents, approvals, orders,
 1427 acts, or things by the board, or any board, officers,
 1428 commission, department, agency, or instrumentality of the
 1429 district, other than those required by this act, shall be
 1430 required to issue any bonds or to do any act or perform anything
 1431 under this act, and the issuance or sale of bonds pursuant to
 1432 the provisions of this act need not comply with the requirements
 1433 of any other law applicable to the issuance or sale of bonds,
 1434 except as otherwise provided in this act, and shall not require
 1435 the consent or approval of any other board, officers,
 1436 commission, department, agency, or instrumentality of the state
 1437 or any political subdivision thereof. Except as otherwise
 1438 provided herein, no proceedings or procedures of any character
 1439 whatever shall be necessary or required for the issuance of
 1440 bonds other than the adoption of an appropriate resolution by
 1441 the board as provided in this act with respect to the issuance
 1442 of the same. The powers conferred by this act on the district
 1443 with respect to the issuance and sale of bonds shall be in
 1444 addition and supplemental to the powers conferred by any other
 1445 law.

1446 Section 36. Pledge by the state to the bondholders of the
 1447 district and to the federal government.--The state pledges to

1448 the holders of any bonds issued under this act that it will not
1449 limit or alter the rights of the district to own, acquire,
1450 construct, reconstruct, improve, maintain, operate, or furnish
1451 the projects or to levy and collect the taxes, assessments,
1452 rentals, rates, fees, and other charges provided for herein, and
1453 to fulfill the terms of any agreement made with the holders of
1454 such bonds or other obligations, that it will not in any way
1455 impair the rights or remedies of the holders.

1456 Section 37. Ad valorem taxes.--The board shall have the
1457 power to levy and assess an ad valorem tax on all the taxable
1458 real and tangible personal property in the district to pay the
1459 principal of and interest on any general obligation bonds of the
1460 district, to provide for any sinking or other funds established
1461 in connection with any such bonds, and to pay the operation and
1462 maintenance costs of any district projects. The ad valorem tax
1463 provided for herein shall be in addition to county and all other
1464 ad valorem taxes provided for by law. Such tax shall be
1465 assessed, levied, and collected in the same manner and same time
1466 as county taxes.

1467 Section 38. Annual installment taxes.--

1468 (1) The board shall annually determine, order, and levy
1469 the annual installment of the total taxes which are levied under
1470 section 298.36, Florida Statutes, which shall be due and be
1471 collected during each year that county taxes are due and
1472 collected and said annual installment and levy shall be
1473 evidenced to and certified by the board not later than August 31
1474 of each year to the Highlands County Property Appraiser. Said
1475 tax shall be entered by the county property appraiser on the

1476 county tax rolls and shall be collected by the Highlands County
 1477 Tax Collector in the same manner and same time as county taxes
 1478 and the proceeds thereof paid to the district. The tax shall be
 1479 a lien until paid on the property against which assessed and
 1480 enforceable in like manner as county taxes.

1481 (2) In the alternative, the board may by resolution
 1482 determine the amount of taxes as provided by chapter 298.365,
 1483 Florida Statutes, and thereafter the annual installments shall
 1484 be levied, collected, and enforced as provided in chapter 298,
 1485 Florida Statutes.

1486 Section 39. Maintenance tax.--To maintain and preserve the
 1487 drainage improvements of the district, and to provide,
 1488 construct, reconstruct, and maintain projects of the district, a
 1489 maintenance tax shall be evidenced to and certified by the board
 1490 of supervisors not later than August 31 of each year to the
 1491 property appraiser and shall be entered by the property
 1492 appraiser on the county tax rolls and shall be collected by the
 1493 tax collector in the same manner and time as county taxes and
 1494 the proceeds therefrom paid to the district. The tax shall be a
 1495 lien until paid on the property against which assessed and
 1496 enforceable in like manner as county taxes. If the maintenance
 1497 is for original construction based upon an apportionment of
 1498 benefits, the maintenance tax shall be apportioned on the same
 1499 basis of the net assessments of benefits assessed or accruing
 1500 for original construction and shall not exceed 10 percent
 1501 thereof in any one year. If the maintenance is for other
 1502 drainage improvements owned, operated, or acquired by the
 1503 district, or other projects of the district, the amount of said

1504 maintenance tax shall be determined by the board and assessed by
 1505 the board upon such lands which may be all of the lands within
 1506 the district benefited by the maintenance thereof, apportioned
 1507 between the benefited lands in proportion to the benefits
 1508 received by each tract of land.

1509 Section 40. Enforcement of taxes.--

1510 (1) The collection and enforcement of all taxes levied by
 1511 the district shall be at the same time and in like manner as
 1512 county taxes and the provisions of the Florida Statutes relating
 1513 to the sale of lands for unpaid and delinquent taxes; the
 1514 issuance, sale, and delivery of tax certificates for such unpaid
 1515 and delinquent county taxes; the redemption thereof; and the
 1516 issuance to individuals of tax deeds based thereon and all other
 1517 procedures in connection therewith shall be applicable to the
 1518 district to the same extent as if said statutory provisions were
 1519 expressly set forth herein. All taxes shall be subject to the
 1520 same discounts as county taxes.

1521 Section 41. When unpaid tax is delinquent; penalty.--All
 1522 taxes provided for in this act shall become delinquent and bear
 1523 penalties on the amount of said taxes in the same manner as
 1524 county taxes.

1525 Section 42. Tax exemption.--As the exercise of the powers
 1526 conferred by this act constitute the performance of essential
 1527 public functions, and as the projects of the district will
 1528 constitute public property used for public purposes, all assets
 1529 and properties of the district, and all bonds issued hereunder
 1530 and interest paid thereon, and all fees, charges, and other
 1531 revenues derived by the district from the projects provided by

1532 this act shall be exempt from all taxes by the state or by any
1533 political subdivision, agency, or instrumentality thereof;
1534 provided, however, that nothing in this act shall be deemed to
1535 exempt from taxation any property, project, facility, business
1536 activity, or enterprise that cannot validly be undertaken as a
1537 public function by special taxing districts or other public
1538 bodies under the laws and Constitution of Florida; and further,
1539 that nothing in this act shall be deemed to exempt any property,
1540 project, facility, business activity, or enterprise of the
1541 district, or revenues derived therefrom, which would be subject
1542 to taxation under the general laws of Florida if such property,
1543 project, or facility were owned or undertaken by a municipal
1544 corporation.

1545 Section 43. Special assessments.--The board may provide
1546 for the construction or reconstruction of assessable
1547 improvements as defined in this act, and for the levying of
1548 special assessments upon benefited property for the payment
1549 thereof, under the provisions of this section.

1550 (1)(a) Such special assessments may be levied and assessed
1551 in either of the alternate methods provided herein, and except
1552 for such procedure, all the other provisions of this section and
1553 this act shall apply to the levy of such special assessments.

1554 (b) The initial proceeding under this section shall be the
1555 passage by the board of a resolution ordering the construction
1556 or reconstruction of such assessable improvements, indicating
1557 the location by terminal points and routes and either giving a
1558 description of the improvements by its material, nature,
1559 character, and size or giving two or more descriptions with the

1560 directions that the material, nature, character, and size shall
1561 be subsequently determined in conformity with one of such
1562 descriptions. Drainage improvements need not be continuous and
1563 may be in more than one locality. The resolution ordering any
1564 such improvement may give any short and convenient designation
1565 to each improvement ordered thereby, and the property against
1566 which assessments are to be made for the cost of such
1567 improvement may give any short and convenient designation to
1568 each improvement ordered thereby, and the property against which
1569 assessments are to be made for the cost of such improvement may
1570 be designated as an assessment district, followed by a letter or
1571 number or name to distinguish it from other assessment
1572 districts, after which it shall be sufficient to refer to such
1573 improvement and property by such designation in all proceedings
1574 and assessments, except in the notices required by this section.

1575 (c) As soon as possible after the passage of such
1576 resolution, the engineer for the district shall prepare, in
1577 duplicate, plans and specifications for each improvement ordered
1578 thereby and an estimate of the cost thereof. Such cost shall
1579 include, in addition to the items of cost as defined in this
1580 act, the following items of incidental expenses:

- 1581 1. Printing and publishing notices and proceedings.
- 1582 2. Costs of abstracts of title.
- 1583 3. Any other expense necessary or proper in conducting the
1584 proceedings and work provided for in this section, including the
1585 estimated amount of discount, if any, financial expenses upon
1586 the sale of assessment bonds or any other obligations issued
1587 hereunder for which such special assessment bonds or any other

1588 obligations issued hereunder for which such special assessments
 1589 are to be pledged, and interest prior to and until not more than
 1590 2 years after the completion of said assessable improvements. If
 1591 the resolution shall provide alternative descriptions of
 1592 material, nature, character, and size, such estimate shall
 1593 include an estimate of the cost of the improvement of each such
 1594 description.

1595 (d) The district engineer shall next prepare, in
 1596 duplicate, a tentative apportionment of the estimated total cost
 1597 of the improvement as between the district and each lot or
 1598 parcel of land subject to special assessment under the
 1599 resolution, such apportionment to be made in accordance with the
 1600 provisions of the resolution and in relation to apportionment of
 1601 cost provided herein for the preliminary assessment roll. Such
 1602 tentative apportionment of total estimated cost shall not be
 1603 held to limit or restrict the duties of the engineer in the
 1604 preparation of such preliminary assessment roll under subsection
 1605 (2). One of the duplicates of such plans, specifications, and
 1606 estimates and such tentative apportionment shall be filed with
 1607 the secretary of the board, and the other duplicate shall be
 1608 retained by the engineer in his or her files, all thereof to
 1609 remain open to public inspection.

1610 (2)(a) If the special assessments are to be levied under
 1611 this subsection, the secretary of the board, upon the filing
 1612 with him or her of such plans, specifications, estimates, and
 1613 tentative apportionment of cost, shall publish once in a
 1614 newspaper published in Highlands County and of general
 1615 circulation in the district, a notice stating that, at a meeting

1616 of the board on a certain day and hour, not earlier than 15 days
1617 from such publication, the board will hear objections of all
1618 interested persons to the confirmation of such resolution, which
1619 notice shall state in brief and general terms a description of
1620 the proposed assessable improvements with the location thereof,
1621 and shall also state that plans, specifications, estimates, and
1622 tentative apportionment of cost thereof are on file with the
1623 secretary of the board. A copy of the notice shall be mailed to
1624 the landowners of the land to be benefited by construction of
1625 the assessable improvement. The landowners shall be determined
1626 by reference to the last available tax roll of Highlands County.
1627 The secretary of the board shall keep a record in which shall be
1628 inscribed, at the request of any person, firm, or corporation
1629 having or claiming to have any interest in any lot or parcel of
1630 land, the name and post office address of such person, firm, or
1631 corporation, together with a brief description or designation of
1632 such lot or parcel, and it shall be the duty of the secretary of
1633 the board to mail a copy of such notice to such person, firm, or
1634 corporation at such address at least 10 days before the time for
1635 the hearing as stated in such notice, but the failure of the
1636 secretary of the board to keep such record or so to inscribe any
1637 name or address or to mail any such notice shall not constitute
1638 a valid objection to holding the hearing as provided in this
1639 section or to any other action taken under the authority of this
1640 section.

1641 (b) At the time named in such notice, or to which an
1642 adjournment may be taken by the board, the board shall receive
1643 any objections of interested persons and may then or thereafter

1644 repeal or confirm such resolution with such amendments, if any,
1645 as may be desired by the board and which do not cause any
1646 additional property to be specially assessed.

1647 (c) All objections to any such resolution on the ground
1648 that it contains items which cannot be properly assessed against
1649 property, or that it is, for any default or defect in the
1650 passage or character of the resolution or the plans or
1651 specifications or estimate, void or voidable in whole or in
1652 part, or that it exceeds the power of the board, shall be made
1653 in writing in person or by attorney and filed with the secretary
1654 of the board at or before the time or adjourned time of such
1655 hearing. Any objections against the making of any assessable
1656 improvements not so made shall be considered as waived, and if
1657 any objection shall be made and overruled or shall not be
1658 sustained, the confirmation of the resolution shall be the final
1659 adjudication of the issue presented unless proper steps shall be
1660 taken in a court of competent jurisdiction to secure relief
1661 within 20 days.

1662 (d) Whenever any resolution providing for the construction
1663 or reconstruction of assessable improvements and for the levying
1664 of special assessments upon benefited property for the payment
1665 thereof shall have been confirmed, and said special assessments
1666 are levied under this subsection as hereinabove provided, or at
1667 any time thereafter, the board may issue assessment bonds
1668 payable out of such assessments when collected. Such bonds shall
1669 mature not later than 2 years after the maturity of the last
1670 annual installment in which said special assessments may be
1671 paid, as provided in subsection (4), and shall bear such

1672 interest as the board may determine not to exceed 10 percent per
1673 annum. Such assessment bonds shall be executed, shall have such
1674 provisions for redemption prior to maturity, and shall be sold
1675 in the manner and be subject to all of the applicable provisions
1676 contained in this act applicable to other bonds, except as the
1677 same are inconsistent with the provisions of this section. The
1678 amount of such assessment bonds for any assessable improvement,
1679 prior to the confirmation of the preliminary assessment roll
1680 provided for in this subsection shall not exceed the estimated
1681 amount of the cost of such assessable improvements which are to
1682 be specially assessed against the lands and real estate of the
1683 engineer referred to in this section.

1684 (e) After the passage of the resolution authorizing the
1685 construction or reconstruction of assessable improvements has
1686 been confirmed as provided for above where special assessments
1687 are levied under this subsection or after the final confirmation
1688 of the assessment roll where such assessments are levied under
1689 subsection (3), the board may publish, at least once in a
1690 newspaper published in Highlands County and of general
1691 circulation in the district, a notice calling for sealed bids to
1692 be received by the board on a date not earlier than 15 days from
1693 the first publication for the construction of the work, unless
1694 in the initial resolution the board shall have declared its
1695 intention to have the work done by district forces without
1696 contract. The notice shall refer in general terms to the extent
1697 and nature of the improvements and may identify the same by the
1698 short designation indicated in the initial resolution and by
1699 reference to the plans and specifications on file. If the

1700 initial resolution shall have given two or more alternative
1701 descriptions of the assessable improvements as to its material,
1702 nature, character, and size, and if the board shall not have
1703 theretofore determined upon a definite description, the notice
1704 shall call for bids upon each of such descriptions. Bids may be
1705 requested for the work as a whole or for any part thereof
1706 separately, and bids may be for any one or more of such
1707 assessable improvements authorized by the same or different
1708 resolutions, but any bid covering work upon more than one
1709 improvement shall be in such form as to permit a separation of
1710 cost as to each improvement. The notice shall require bidders to
1711 file with their bids either a certified check drawn upon an
1712 incorporated bank or trust company in such amount or percentage
1713 of their respective bids, as the board shall deem advisable, or
1714 a bid bond in like amount with corporate surety satisfactory to
1715 the board to insure the execution of a contract to carry out the
1716 work in accordance with such plans and specifications and insure
1717 the filing, at the making of such contract, of a bond in the
1718 amount of the contract price with corporate surety satisfactory
1719 to the board conditioned for the performance of the work in
1720 accordance with such contract. The board shall have the right to
1721 reject any or all bids and, if all bids are rejected, the board
1722 may readvertise or may determine to do the work by the district
1723 forces without contract.

1724 (f) Promptly after the completion of the work in the case
1725 of special assessments levied under this subsection, the
1726 engineer for the district, who is hereby designated as the
1727 official of the district to make the preliminary assessment of

1728 benefits from assessable improvements, shall prepare a
 1729 preliminary assessment roll and file the same with the secretary
 1730 of the board, which roll shall contain the following:

1731 1. A description of abutting lots and parcels of land or
 1732 lands which will benefit from such assessable improvements and
 1733 the amount of such benefits to each such lot or parcel of land.
 1734 Such lots and parcels shall include the property of Highlands
 1735 County and any school district or other political subdivision.
 1736 There shall also be given the name of the owner of record of
 1737 each lot or parcel where practicable, and in all cases there
 1738 shall be given a statement of the method of assessment used by
 1739 the engineer for determining the benefits.

1740 2. The total cost to the improvements and the amount of
 1741 incidental expense.

1742 (g) The preliminary roll shall be advisory only and shall
 1743 be subject to the action of the board as hereafter provided.
 1744 Upon the filing with the secretary of the board of the
 1745 preliminary assessment roll, the secretary of the board shall
 1746 publish, at least once in a newspaper published in Highlands
 1747 County and of general circulation in the district, a notice
 1748 stating that at a meeting of the board to be held on a certain
 1749 day and hour, not less than 15 days from the date of such
 1750 publication, which meeting may be a regular, adjourned, or
 1751 special meeting, all interested persons may appear and file
 1752 written objections to the confirmation of such roll. Such notice
 1753 shall state the class of the assessable improvements and the
 1754 location thereof by terminal points and route.

1755 (h) At the time and place stated in such notice, the board
1756 shall meet and receive the objections in writing of all
1757 interested persons as stated in such notice. The board may
1758 adjourn the hearing from time to time. After the completion
1759 thereof, the board shall either annul or sustain or modify in
1760 whole or in part the prima facie assessment as indicated on such
1761 roll, either by confirming the prima facie assessment against
1762 any or all lots or parcels described therein or by canceling,
1763 increasing, or reducing the same, according to the special
1764 benefits which the board decides each such lot or parcel has
1765 received or will receive on account of such improvements. If any
1766 property which may be chargeable under this section shall have
1767 been omitted from the preliminary roll or if the prima facie
1768 assessment shall not have been made against it, the board may
1769 place on such roll an apportionment to such property. The board
1770 shall not confirm any assessment in excess of the special
1771 benefits to the property assessed, and the assessments so
1772 confirmed shall be in proportion to the special benefits.
1773 Forthwith after such confirmation, such assessment roll shall be
1774 delivered to the secretary of the board. The assessment so made
1775 shall be final and conclusive as to each lot or parcel assessed
1776 unless proper steps be taken within 30 days in a court of
1777 competent jurisdiction to secure relief. If the assessment
1778 against any property shall be sustained or reduced or abated by
1779 the court, the secretary of the board shall note that fact on
1780 the assessment roll opposite the description of the property
1781 affected thereby. The amount of the special assessment against
1782 any lot or parcel which may be abated by the court, unless the

1783 assessment upon all benefited property be abated, or the amount
1784 by which such assessment is so reduced, may by resolution of the
1785 board be made chargeable against the district at large; or, at
1786 the discretion of the board, a new assessment roll may be
1787 prepared and confirmed in the manner hereinabove provided for
1788 the preparation and confirmation of the original assessment
1789 roll.

1790 (i) Pending the final confirmation of such special
1791 assessments in the manner provided in this subsection, the
1792 district shall have a lien on all such lands and real estate
1793 after the confirmation of the initial resolution, in the manner
1794 provided in this subsection.

1795 (3)(a) The district engineer, under the procedure provided
1796 for in this subsection shall next, after the passage of the
1797 initial resolution and filing of the plans and estimates of cost
1798 by the district engineer, prepare an assessment roll for the
1799 district in duplicate, which assessment roll shall contain an
1800 apportionment of the estimated total cost of the improvement as
1801 between the district and each lot or parcel of land subject to
1802 the special assessment under the initial resolution, such
1803 apportionment to be made in accordance with the provisions of
1804 the initial resolution. One of the duplicates of said assessment
1805 roll shall be filed with the secretary of the board, and the
1806 other duplicate shall be retained by the district engineer in
1807 his files, all thereof to remain open to public inspection.

1808 (b) Upon the completion and filing of said assessment
1809 roll, the secretary of the board shall cause a copy thereof to
1810 be published once in a newspaper published in Highlands County

1811 and of general circulation in the district, together with a
1812 notice directed to all property owners interested in said
1813 special assessments stating that at a meeting of the board on a
1814 certain day and hour, not earlier than 15 days from such
1815 publication, the board, sitting as an equalizing board, will
1816 hear objections of all interested persons to the final
1817 confirmation of such assessment roll, and will finally confirm
1818 such assessment roll or take such action relative thereto as it
1819 deems necessary and advisable. A copy of the notice shall be
1820 mailed to the landowners of the lands to be benefited by
1821 construction of the assessable improvement. The landowners shall
1822 be determined by reference to the last available tax roll of
1823 Highlands County. The secretary of the board shall keep a record
1824 in which shall be inscribed, at the request of any person, firm,
1825 or corporation having or claiming to have any interest in any
1826 lot or parcel of land, the name and post office address of such
1827 person, firm, or corporation, together with a brief description
1828 or designation of such lot or parcel, and it shall be the duty
1829 of the secretary of the board to mail a copy of such notice to
1830 such person, firm, or corporation at such address at least 10
1831 days before the time for the hearing as stated in such notice,
1832 but the failure of the secretary of the board to keep such
1833 record or so to inscribe any name or address or to mail any such
1834 notice shall not constitute a valid objection to holding the
1835 hearing as provided in this section or to any other action taken
1836 under the authority of this section.

1837 (c) At the time and place named in the notice provided for
1838 in paragraph (b), the board shall meet as an equalizing board to

1839 hear and consider any and all complaints as to said special
1840 assessments, and shall adjust and equalize the said special
1841 assessments on a basis of justice and right, and when so
1842 equalized and approved such special assessments shall stand
1843 confirmed and remain legal, valid, and binding liens upon the
1844 properties upon which such special assessments are made, until
1845 paid in accordance with the provisions of this act; provided,
1846 however, that upon the completion of such improvements, if the
1847 actual cost of such assessable improvements is less than the
1848 amount of such special assessments levied, the district shall
1849 rebate to the owners of any properties which shall have been
1850 specially assessed for such assessable improvements the
1851 difference in the special assessments as originally made,
1852 levied, and confirmed, and the proportionate part of the actual
1853 cost of said assessable improvements as finally determined upon
1854 the completion of said assessable improvements; and in the event
1855 that the actual cost of said assessable improvements shall be
1856 more than the amount of such special assessments confirmed and
1857 levied, finally determined upon the completion of said
1858 assessable improvements, the proportionate part of such excess
1859 cost of such assessable improvements may be levied against all
1860 of the land and properties against which such special
1861 assessments were originally levied, or, in the alternative, the
1862 board may, in its discretion, pay such excess cost from any
1863 legally available funds.

1864 (d) All objections to any such assessment roll on the
1865 ground that it contains items which cannot be properly assessed
1866 against property, or that it is, for any default or defect in

1867 the passage or character of the assessment roll or the plans or
1868 specifications or estimate, void or voidable in whole or in
1869 part, or that it exceeds the power of the board, shall be made
1870 in writing in person or by attorney, and filed with the
1871 secretary of the board at or before the time or adjourned time
1872 of the such hearing on the assessment roll. Any objections
1873 against the making of any assessable improvements not so made
1874 shall be considered as waived, and if any objections shall be
1875 made and overruled or shall not be sustained, the confirmation
1876 of the assessment roll shall be the final adjudication of the
1877 issue presented unless proper steps shall be taken in a court of
1878 competent jurisdiction to secure relief within 20 days.

1879 (e) All the provisions of subsection (2) not inconsistent
1880 with this subsection shall apply to the levy of special
1881 assessments under this subsection.

1882 (4)(a) Any assessment may be paid at the office of the
1883 secretary of the board within 60 days after the confirmation
1884 thereof, without interest. Thereafter, all assessments shall be
1885 payable in equal installments, with interest as determined by
1886 the board, not to exceed 10 percent per annum, from the
1887 expiration of said 60 days in each of the succeeding number of
1888 years which the board shall determine by resolution, not
1889 exceeding 20 percent; provided, however, that the board may
1890 provide that any assessment may be paid at any time before due,
1891 together with interest accrued thereon to the date of payment,
1892 if such prior payment shall be permitted by the proceedings
1893 authorizing any assessment bonds or other obligations for the
1894 payment of which such special assessments have been pledged.

1895 (b) All such special assessments levied pursuant to this
 1896 act may, in the discretion of the board, be collected by the tax
 1897 collector of the county at the same time as the general county
 1898 taxes are collected by the tax collector of the county, and the
 1899 board shall in such event certify to the county tax collector in
 1900 each year a list of all such special assessments and a
 1901 description of and names of the owners of the properties against
 1902 which such special assessments have been levied and the amounts
 1903 due thereof in such year, and interest thereon for any
 1904 deficiencies for prior years. The amount to be collected in such
 1905 year may include, in the discretion of the board, the principal
 1906 installment of such special assessments which will become due at
 1907 any time in the next succeeding fiscal year, and all or any part
 1908 of the interest which will become due on such special
 1909 assessments during such next fiscal year, together with any
 1910 deficiencies for prior years.

1911 (c) The board may, in lieu of providing for the collection
 1912 of said special assessments by the tax collector of the county,
 1913 provide for the collection of said special assessments by the
 1914 district under such terms and conditions as the board shall
 1915 determine. In such event, the bills or statements for the
 1916 amounts due in any fiscal year shall be mailed to the owners of
 1917 all properties affected by such special assessments at such time
 1918 or times as the board shall determine, and such bills or
 1919 statements may include all or any part of the principal and
 1920 interest which will mature and become due on the annual
 1921 installments of such special assessments during the fiscal year
 1922 in which installments of such special assessments are payable.

1923 (d) All charges of the county tax collector or of the
 1924 district, and the fees, costs, and expenses of any paying
 1925 agents, trustees, or other fiduciaries for assessment bonds
 1926 issued under this act shall be deemed to be costs of the
 1927 operation and maintenance of any drainage improvements in
 1928 connection with which such special assessments were levied; and
 1929 the board shall be authorized and directed to provide for the
 1930 payment each year of such costs of collection, fees, and other
 1931 expenses from the maintenance tax as provided in this act as
 1932 shall be mutually agreed upon between the board and the county
 1933 tax collector as additional compensation for his or her services
 1934 for each such assessment district in which the special
 1935 assessments are collected by him or her.

1936 (e) All assessments shall constitute a lien upon the
 1937 property so assessed from the date of final confirmation
 1938 thereof, of the same nature to the same extent as the lien for
 1939 general county taxes falling due in the same year or years in
 1940 which such assessments or installments thereof fall due, and any
 1941 assessment or installment not paid when due shall be collectable
 1942 with such interest and with a reasonable attorney's fee and
 1943 costs, but without penalties, by the district by proceedings in
 1944 a court of equity to foreclose the lien of assessments as a lien
 1945 for mortgages is or may be foreclosed under the laws of the
 1946 state; provided that any such proceedings to foreclose shall
 1947 embrace all installments of principal remaining unpaid with
 1948 accrued interest thereon, which installments shall, by virtue of
 1949 the institution of such proceedings, immediately become due and
 1950 payable. Nevertheless, if, prior to any sale of the property

1951 under decree of foreclosure in such proceedings, payment be made
1952 of the installment or installments which are shown to be due
1953 under the provisions of subsection (2) or subsection (3) of this
1954 section, and by this subsection and all costs, including
1955 interest and reasonable attorney's fees, such payment shall have
1956 the effect of restoring the remaining installments to their
1957 original maturities as provided by the resolution passed
1958 pursuant to this subsection and the proceedings shall be
1959 dismissed. It shall be the duty of the board to enforce the
1960 prompt collection of assessments by the means herein provided,
1961 and such duty may be enforced at the suit of any holder of bonds
1962 issued under this act in a court of competent jurisdiction by
1963 mandamus or other appropriate proceedings or action. Not later
1964 than 30 days after the annual installments are due and payable,
1965 it shall be the duty of the board to direct the attorney for the
1966 district to institute actions within 2 months after such
1967 direction to enforce the collection of all special assessments
1968 for assessable improvements made under this section and
1969 remaining due and unpaid at the time of such direction. Such
1970 action shall be prosecuted in the manner and under the
1971 conditions in and under which mortgages are foreclosed under the
1972 laws of the state. It shall be lawful to join in one action the
1973 collection of assessments against any or all property assessed
1974 by virtue of the same assessment roll unless the court shall
1975 deem such joinder prejudicial to the interest of any defendant.
1976 The court shall allow a reasonable attorney's fee for the
1977 attorney for the district, and the same shall be collectable as
1978 a part of or in addition to the costs of the action. At the sale

1979 pursuant to decree in any such action, the district may be a
 1980 purchaser to the same extent as an individual person or
 1981 corporation, except that the part of the purchase price
 1982 represented by the assessments sued upon and the interest
 1983 thereon need not be paid in cash. Property so acquired by the
 1984 district may be sold or otherwise disposed of.

1985 (f) All assessments and charges made under the provisions
 1986 of this section for payment of all or any part of the cost of
 1987 any assessable improvements for which assessment bonds shall
 1988 have been issued under the provisions of this act, or which have
 1989 been pledged as additional security for any other bonds or
 1990 obligations issued under this act, shall be maintained in a
 1991 special fund or funds and be used only for the payment of
 1992 principal or interest on such assessment bonds or other bonds or
 1993 obligations.

1994 (g) Highlands County and each school district and other
 1995 political subdivision wholly or partly within the district shall
 1996 possess the same power and be subject to the same duties and
 1997 liabilities in respect of assessments under this section
 1998 affecting the real estate of such county, school district, or
 1999 other political subdivision which private owners of real estate
 2000 possess or are subject to hereunder, and such real estate of any
 2001 such county, school district, and political subdivision shall be
 2002 subject to liens for said assessments in all cases where the
 2003 same property would be subject to such liens had it at the time
 2004 the lien attached been owned by a private owner.

2005 (5)(a) The provisions of this subsection are supplemental,
 2006 additional, and alternative to the other provisions of this

2007 section, it being intended to provide an alternate method of
 2008 procedure for the benefit of the district; and such provisions
 2009 will, at the election of the board by resolution, apply
 2010 notwithstanding any other provisions of this act.

2011 (b) If assessment bonds are to be issued, at the
 2012 discretion of the board, the amount of the interest (as
 2013 estimated by the board) which will accrue on such bonds and the
 2014 estimated amount of any administrative fees payable to the tax
 2015 collector or property appraiser, or both, with respect to the
 2016 collection of such special assessments must be included in and
 2017 added to, and may be payable from, the special assessments
 2018 levied pursuant to subsection (2) or subsection (3); but such
 2019 interest may not be considered in determining whether the
 2020 assessment exceeds the benefits to the assessed property. Annual
 2021 installments of special assessments levied pursuant to this
 2022 subsection will become due and be collected during such years
 2023 and in such amounts as are determined by the board; provided,
 2024 however, that no such installments may become due and payable
 2025 more than 30 years from the date of initial confirmation
 2026 thereof. The board, in determining the amount of the annual
 2027 installments of special assessments, shall take into account the
 2028 amount of principal, premium, if any, and interest coming due on
 2029 any special assessment bonds and any moneys available for the
 2030 payment thereof, and a sufficient amount of special assessments
 2031 must be appropriated by the board for the purpose of paying the
 2032 principal, premium, if any, and interest of the bonds when due.
 2033 The special assessments, when collected, must be preserved in a

2034 separate fund for the payment of such bonds and, after such
 2035 payment, may be used by the district for any lawful purpose.

2036 (c) If so provided by resolution of the board, the
 2037 provisions of sections 298.365, 298.366, 298.401, 298.41, and
 2038 298.465, Florida Statutes, will apply to the collection and
 2039 enforcement of special assessments levied pursuant to this
 2040 section as if such assessments constituted taxes levied pursuant
 2041 to section 298.36, Florida Statutes.

2042 (d) If so provided by resolution of the board, in levying
 2043 and assessing special assessments pursuant to this section based
 2044 upon the acreage of land being assessed, each tract or parcel of
 2045 land which is less than 1 acre in area may be assessed as a full
 2046 acre, and each tract or parcel of land which is 1 acre or more
 2047 in area may be assessed at the nearest whole number of acres.

2048 Section 44. Issuance of certificates of indebtedness based
 2049 on assessments for assessable improvements; assessment bonds.--

2050 (1) The board may, after any assessments for assessable
 2051 improvements are made, determined, and confirmed as provided in
 2052 section 43, issue certificates of indebtedness for the amount so
 2053 assessed against the abutting property or property otherwise
 2054 benefited, as the case may be, and separate certificates shall
 2055 be issued against each part or parcel of land or property
 2056 assessed, which certificates shall state the general nature of
 2057 the improvements for which the said assessment is made. Said
 2058 certificates shall be payable in annual installments in
 2059 accordance with the installments of the special assessment for
 2060 which they are issued. The board may determine the interest to
 2061 be borne by such certificates, not to exceed 10 percent per

2062 annum, and may sell such certificates at either private or
 2063 public sale and determine the form, manner of execution, and
 2064 other details of such certificates. Such certificates shall
 2065 recite that they are payable only from the special assessments
 2066 levied and collected from the part or parcel of land or property
 2067 against which they are issued. The proceeds of such certificates
 2068 may be pledged for the payment of principal of and interest on
 2069 any revenue bonds or general obligation bonds issued to finance
 2070 in whole or in part such assessable improvement, or, if not so
 2071 pledged, may be used to pay the cost or part of the cost of such
 2072 assessable improvements.

2073 (2) The district may also issue assessment bonds or other
 2074 obligations payable from a special fund into which such
 2075 certificates of indebtedness referred to in the subsection (1)
 2076 may be deposited; or, if such certificates of indebtedness have
 2077 not been issued, the district may assign to such special fund
 2078 for the benefit of the holders of such assessment bonds or other
 2079 obligations, or to a trustee for such bondholders, the
 2080 assessment liens provided for in this act unless the
 2081 certificates of indebtedness or assessment liens have been
 2082 theretofore pledged for any bonds or other obligations
 2083 authorized hereunder. In the event of the creation of such
 2084 special fund and the issuance of such assessment bonds or other
 2085 obligations, the proceeds of such certificates of indebtedness
 2086 of assessment liens deposited therein shall be used only for the
 2087 payment of the assessment bonds or other obligations issued as
 2088 provided in this section. The district is hereby authorized to
 2089 covenant with the holders of such assessment bonds or other

2090 obligations that it will diligently and faithfully enforce and
 2091 collect all the special assessments and interest and penalties
 2092 thereon for which such certificates of indebtedness or
 2093 assessment liens have been deposited in or assigned to such
 2094 fund, and to foreclose such assessment liens so assigned to such
 2095 special fund or represented by the certificates of indebtedness
 2096 deposited in said special fund, after such assessment liens have
 2097 become delinquent, and deposit the proceeds derived from such
 2098 foreclosure, including interest and penalties, in such special
 2099 fund, and to make any other covenants deemed necessary or
 2100 advisable in order to properly secure the holders of such
 2101 assessment bonds or other obligations.

2102 (3) The assessment bonds or other obligations issued
 2103 pursuant to this section shall have such dates of issue and
 2104 maturity as shall be deemed advisable by the board, provided,
 2105 however, that the maturities of such assessment bonds or other
 2106 obligations shall not be more than 2 years after the due date of
 2107 the last installment which will be payable on any of the special
 2108 assessments for which such assessment liens, or the certificates
 2109 of indebtedness representing such assessment liens, are assigned
 2110 to or deposited in such special fund.

2111 (4) Such assessment bonds or other obligations issued
 2112 under this section shall bear such interest as the board may
 2113 determine not to exceed 10 percent per annum, shall be executed,
 2114 shall have such provisions for redemption prior to maturity, and
 2115 shall be sold in the manner and be subject to all of the
 2116 applicable provisions contained in this act for revenue bonds,

2117 | except as the same may be inconsistent with the provisions of
 2118 | this section.

2119 | (5) All assessment bonds or other obligations issued under
 2120 | the provisions of this act, except certificates of indebtedness
 2121 | issued against separate lots or parcels of land or property as
 2122 | provided in this section, shall be and constitute and have all
 2123 | the qualities and incidents of negotiable instruments under the
 2124 | law merchant and the laws of the state.

2125 | Section 45. Foreclosure of liens.--Any lien in favor of
 2126 | the district arising under chapter 298, Florida Statutes, or
 2127 | under this act may be foreclosed by the district by foreclosure
 2128 | proceedings in the name of the district in the circuit court in
 2129 | like manner as is provided in chapter 173, Florida Statutes, and
 2130 | amendments thereto, and the provisions of said chapter shall be
 2131 | applicable to such proceedings with the same force and effect as
 2132 | if said provisions were expressly set forth in this act. Any act
 2133 | required or authorized to be done by or on behalf of a city or
 2134 | town in foreclosure proceedings under chapter 173, Florida
 2135 | Statutes, may be performed by such officer or agent of the
 2136 | district as the board of supervisors may designate. Such
 2137 | foreclosure proceedings may be brought at any time after the
 2138 | expiration of 1 year from the date any tax, or installment
 2139 | thereof, becomes delinquent.

2140 | Section 46. Payment of taxes and redemption of tax liens
 2141 | by the district; sharing in proceeds of tax sale under section
 2142 | 197.542, Florida Statutes.--

2143 | (1) The district has the right to:

2144 (a) Pay any delinquent state, county, district,
 2145 municipality or other tax or assessment upon lands located
 2146 wholly or partially within the boundaries of the district.

2147 (b) Redeem or purchase any tax sales certificate issued or
 2148 sold on account of any state, county, district, municipality, or
 2149 other taxes or assessments upon lands located wholly or
 2150 partially within the boundaries of the district.

2151 (2) Delinquent taxes paid, or tax sales certificates
 2152 redeemed or purchased by the district, together with all
 2153 penalties for the default in payment of the same and all costs
 2154 in collecting the same and a reasonable attorney's fee, shall
 2155 constitute a lien in favor of the district of equal dignity with
 2156 the liens of state and county taxes and other taxes of equal
 2157 dignity with state and county taxes, upon all the real property
 2158 against which said taxes were levied. The lien of the district
 2159 may be foreclosed in the manner provided in this act.

2160 (3) In any sale of land pursuant to section 197.542,
 2161 Florida Statutes, and amendments thereto, the district may
 2162 certify to the clerk of the circuit court of the county holding
 2163 such sale, the amount of taxes due to the district upon the
 2164 lands sought to be sold, and the district shall share in the
 2165 disbursement of the sales proceeds in accordance with the
 2166 provisions of this act and under law.

2167 Section 47. Mandatory use of certain district facilities
 2168 and services.--The district may require all lands, buildings,
 2169 and premises, and all persons, firms, and corporations within
 2170 the district to use the drainage, reclamation, and water and
 2171 sewer facilities of the district. Subject to such exceptions as

2172 may be provided by the resolutions, rules, or bylaws of the
 2173 board, and subject to the terms and provisions of any resolution
 2174 authorizing any bonds and agreements with bondholders, no
 2175 drainage and reclamation or water and sewer facilities shall be
 2176 constructed or operated within the district unless the board
 2177 gives its consent thereto and approves the plans and
 2178 specifications therefor.

2179 Section 48. Bids required.--No contract shall be let by
 2180 the board for the construction or maintenance of any project
 2181 authorized by this act, nor shall any goods, supplies, or
 2182 materials be purchased when the amount thereof to be paid by
 2183 said district shall exceed the amount provided in section
 2184 287.017, Florida Statutes, for category four, unless notice of
 2185 bids shall be advertised once a week for 2 consecutive weeks in
 2186 a newspaper published in Highlands County and in general
 2187 circulation in the district, and in each case the bid of the
 2188 lowest responsible bidder shall be accepted, unless all bids are
 2189 rejected because the bids are too high. The board may require
 2190 the bidders to furnish bond with responsible surety to be
 2191 approved by the board. Nothing in this section shall prevent the
 2192 board from undertaking and performing the construction,
 2193 operation, and maintenance of any project or facility authorized
 2194 by this act by the employment of labor, material and machinery.

2195 Section 49. Maintenance of projects across rights-of-
 2196 way.--The district shall have the power to construct and operate
 2197 its projects in, along, or under any dedications to the public,
 2198 platted rights-of-ways, platted reservations, streets, alleys,
 2199 highways, or other public places or ways, and across any drain,

2200 ditch, canal, floodway, holding basin, excavation, grade, fill,
 2201 or cut, within or without the district.

2202 Section 50. Agreements with state commissions and
 2203 others.--The board shall have the power to retain and enter into
 2204 agreements with fiscal agents, financial advisors, state
 2205 commission, engineers, and other consultants or advisors with
 2206 respect to the issuance and sale of any bonds, and the cost and
 2207 expense thereof may be treated as part of the cost and expense
 2208 of such project. Upon request of the board any state commission
 2209 may provide such technical assistance or other services relating
 2210 to bond issues as may be necessary or desirable under the
 2211 circumstances.

2212 Section 51. Agreements with other political bodies for the
 2213 joint discharge of common functions.--The board and any other
 2214 political bodies, whether now in existence or hereafter created,
 2215 are authorized to enter into and carry into effect contracts and
 2216 agreements relating to the common powers, duties, and functions
 2217 of the board and any other powers, duties, and functions of the
 2218 board and any other political bodies, to the end that there may
 2219 be effective cooperation and coordination in discharging their
 2220 common functions, powers and duties.

2221 Section 52. Fees, rentals, and charges; procedure for
 2222 adoption and modifications, minimum revenue requirements.--

2223 (1) The district is authorized to prescribe, fix,
 2224 establish, and collect rates, fees, rentals, or other charges
 2225 (hereinafter sometimes referred to as "revenues"), and to revise
 2226 the same from time to time, for the facilities and services
 2227 furnished by the district, within or without the limits of the

2228 district; including, but not limited to, drainage facilities,
 2229 recreation facilities, and water and sewer systems, to recover
 2230 the costs of making connection with any district facility or
 2231 system; and to provide for reasonable penalties against any user
 2232 or property for any such rates, fees, rentals, or other charges
 2233 that are delinquent.

2234 (2) No such rates, fees, rentals, or other charges for any
 2235 of the facilities or services of the district shall be fixed
 2236 until after a public hearing at which all the users of the
 2237 proposed facility or services or owners, tenants, or occupants
 2238 served or to be served thereby and all other interested persons
 2239 shall have an opportunity to be heard concerning the proposed
 2240 rates, fees, rentals, or other charges. Notice of such public
 2241 hearing setting forth the proposed schedule or schedules of
 2242 rates, fees, rentals, and other charges shall have been
 2243 published in a newspaper in Highlands County and of general
 2244 circulation in the district at least once at least 10 days prior
 2245 to such public hearing, which may be adjourned from time to
 2246 time. After such hearing such schedule or schedules, either as
 2247 initially proposed or as modified or amended, may be finally
 2248 adopted. A copy of the schedule or schedules of such rates,
 2249 fees, rentals, or charges as finally adopted shall be kept on
 2250 file in an office designated by the board and shall be open at
 2251 all reasonable times to public inspection. The rates, fees,
 2252 rentals, or charges so fixed for any class of users or property
 2253 served shall be extended to cover any additional users or
 2254 properties thereafter served which shall fall in the same class,
 2255 without the necessity of any notice or hearing. Any change or

2256 revision of rates, fees, rentals, or charges may be made in the
 2257 same manner as the same were originally established as
 2258 hereinabove provided, except that if such changes or revisions
 2259 are made substantially pro rata as to all classes of the type of
 2260 service involved, no notice or hearing shall be required.

2261 (3) Such rates, fees, rentals, and charges shall be just
 2262 and equitable and uniform for users of the same class and, where
 2263 appropriate, may be based or computed either upon the amount of
 2264 service furnished or upon the number or average number of
 2265 persons residing or working in or otherwise occupying the
 2266 premises serviced, or upon any other factor affecting the use of
 2267 the facilities furnished, or upon any combination of the
 2268 foregoing factors, as may be determined by the board on an
 2269 equitable basis.

2270 (4) The rates, fees, rentals, or other charges prescribed
 2271 shall be such as will produce revenues, together with any other
 2272 assessments, taxes, revenues, or fund available or pledged for
 2273 such purpose, at least sufficient to provide for the items
 2274 hereinafter listed, but not necessarily in the order stated:

2275 (a) To provide for all expenses of operation and
 2276 maintenance of such facility or service.

2277 (b) To pay when due all bonds and interest thereon for the
 2278 payment of which such revenues are, or shall have been, pledged
 2279 or encumbered, including reserves for such purpose.

2280 (c) To provide for any other funds which may be required
 2281 under the resolution or resolutions authorizing the issuance of
 2282 bonds pursuant to this act.

2283 (5) The board shall have the power to enter into contracts
 2284 for the use of the projects of the district and with respect to
 2285 the services and facilities furnished or to be furnished by the
 2286 district, including, but not limited to, service agreements with
 2287 landowners and others within or without the district providing
 2288 for the drainage of land by the district or the furnishing of
 2289 any of the other services and facilities of the district, for
 2290 such consideration and on such other terms and conditions as the
 2291 board may approve. No hearing or notice thereof shall be
 2292 required prior to the authorization or execution by the board of
 2293 any such contract or agreement, and the same shall not be
 2294 subject to revision except in accordance with their terms. Such
 2295 contracts or agreements, and revenues or service charges
 2296 received or to be received by the district thereunder, may be
 2297 pledged as security for any of the lands of the district.

2298 Section 53. Recovery of delinquent charges.--In the event
 2299 that any of the rates, fees, rentals, charges, or delinquent
 2300 penalties shall not be paid as and when due and shall be in
 2301 default for 30 days or more, the unpaid balance thereof and all
 2302 interest accrued thereon, together with reasonable attorney's
 2303 fees and costs, may be recovered by the district in a civil
 2304 action.

2305 Section 54. Discontinuance of service.--In the event that
 2306 the fees, rentals, or other charges for the services and
 2307 facilities of any project are not paid when due, the board shall
 2308 have the power to discontinue and shut off the same until such
 2309 fees, rentals, or other charges, including interest, penalties,
 2310 and charges for the shutting off and discontinuance and the

2311 restoration of such services and facilities, are fully paid, and
 2312 for such purposes may enter on any lands, waters, and premises
 2313 of any person, firm, corporation, or body, public or private,
 2314 within or without the district limits. Such delinquent fees,
 2315 rentals, or other charges, together with interest, penalties,
 2316 and charges for the shutting off and discontinuance and the
 2317 restoration of such services and facilities, and reasonable
 2318 attorney's fees and other expenses, may be recovered by the
 2319 district may also enforce payment of such delinquent fees,
 2320 rentals, or other charges by any other lawful method of
 2321 enforcement.

2322 Section 55. Action taken on consent of landowners.--Any
 2323 action required under this act or under chapter 298, Florida
 2324 Statutes, to be taken on public hearing for the purpose of
 2325 receiving and passing on such objections by landowners may be
 2326 taken without such notice or hearing upon the written consent of
 2327 all of the landowners affected by such action.

2328 Section 56. Enforcement and penalties.--The board or any
 2329 aggrieved person may have recourse to such remedies in law and
 2330 equity as may be necessary to ensure compliance with the
 2331 provisions of this act, including injunctive relief to enjoin or
 2332 restrain any person violating the provisions of this act, and
 2333 any bylaws, resolutions, regulations, rules, codes, and orders
 2334 adopted under this act. In case any building or structure is
 2335 erected, constructed, reconstructed, altered, repaired,
 2336 converted, or maintained, or any building, structure, land, or
 2337 water is used, in violation of this act, or of any code, order,
 2338 resolution or other regulation made under authority conferred by

2339 this act or under law, the board and any citizen residing in the
 2340 district may institute any appropriate action or proceeding to
 2341 prevent such unlawful erection, construction, reconstruction,
 2342 alteration, repair, conversion, maintenance, or use, to
 2343 restrain, correct or avoid such violation, to prevent the
 2344 occupancy of such building, structure, land or water, and to
 2345 prevent any illegal act, conduct, business, or use in or about
 2346 such premises, land, or water.

2347 Section 57. Suits against the district.--No suit or action
 2348 shall be brought or maintained against the district for damages
 2349 arising out of tort or breach of contract, including without
 2350 limitation any claim arising upon account of an act causing a
 2351 wrongful death, unless written notice of such claim is, within
 2352 180 days after receiving the alleged injury, given to the
 2353 secretary of the board, with detailed specifications as to the
 2354 time, place, and manner of injury. No such suit or action shall
 2355 be brought or maintained unless brought within 24 months from
 2356 the time of the injury or damages.

2357 Section 58. Exemption of district property from
 2358 execution.--All district property shall be exempt from levy and
 2359 sale by virtue of an execution and no execution or other
 2360 judicial process shall issue against such property, nor shall
 2361 any judgment against the district be a charge or lien on its
 2362 property or revenues, provided that nothing herein contained
 2363 shall apply to or limit the rights of bondholders to pursue any
 2364 remedy for the enforcement of any lien or pledge given by the
 2365 district in connection with any of the bonds or obligations of
 2366 the district.

2367 Section 4. Chapters 71-669, 77-563, 88-461, and 90-434,
 2368 Laws of Florida, are repealed.

2369 Section 5. In any case one or more of the sections or
 2370 provisions of this act or the application of such sections or
 2371 provisions to any situation, circumstances, or person shall for
 2372 any reason be held to be unconstitutional, such
 2373 unconstitutionality shall not affect any other sections or
 2374 provisions of this act or the application of such sections or
 2375 provisions to any other situation, circumstances, or person, and
 2376 it is intended that this act shall be construed and applied as
 2377 if such section or provision had not been included in this act
 2378 for any unconstitutional application.

2379 Section 6. This act shall take effect upon becoming a law.