

1 A bill to be entitled
 2 An act relating to the Dorcas Fire District, Okaloosa
 3 County; codifying the district's ordinances; providing
 4 intent; re-creating and providing a charter for the
 5 district; providing district boundaries; providing
 6 purposes; providing definitions; providing for the
 7 election of a district board of commissioners; providing
 8 for terms of office; providing for officers and meetings
 9 of the board; providing for commissioners' compensation
 10 and expenses; requiring a bond; providing for records;
 11 providing general and special powers of the district;
 12 exempting district assets and property from taxation;
 13 providing requirements and procedures for the levy of ad
 14 valorem taxes, non-ad valorem assessments, user charges,
 15 and impact fees; providing for referenda; providing for
 16 enforcement; providing for requirements and procedures for
 17 issuance of bonds; providing for expansion and merger of
 18 the district boundaries; providing for severability;
 19 providing an effective date.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. This act constitutes the codification of all
 24 ordinances relating to the Dorcas Fire District. It is the
 25 intent of the Legislature in enacting this act to provide a
 26 single, comprehensive special act charter for the district,
 27 including all current legislative enactments and any additional
 28 authority granted by this act.

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

29 Section 2. The Dorcas Fire District is re-created and
 30 reenacted to read:

31 Section 1. Creation; intent.--The Dorcas Fire District is
 32 re-created as an independent fire control district which shall
 33 operate pursuant to this special act and the provisions of
 34 chapter 191, Florida Statutes, the Independent Special Fire
 35 Control District Act, and all other general laws, whether
 36 referenced herein or not, which are applicable to independent
 37 special districts.

38 Section 2. Creation; boundaries.--

39 (1) All of the following lands in Okaloosa County shall be
 40 incorporated as an independent special fire control district,
 41 which shall be a public municipal corporation for the public
 42 benefit, with perpetual existence, to be known as the Dorcas
 43 Fire District in which name it may sue and be sued, lease, own,
 44 possess, and convey real and personal property, by purchase or
 45 gift or otherwise, to carry out the purposes of this act. The
 46 lands so incorporated shall include the following:

47
 48 Commence at northwest corner of Section 7, Township 4
 49 North, Range 22 West; thence east along Section line to
 50 Okaloosa County line; thence south along Okaloosa
 51 County line to southeast corner of Section 36, Township
 52 3 North, Range 22 West; thence west along Section line
 53 to Shoal River; thence northeasterly along Shoal River
 54 to west Section line of Section 6, Township 3 North,
 55 Range 22 West; thence north along Section line to point
 56 of beginning. Okaloosa County, Florida.

57
 58 (2) Any lands within a municipality included in the
 59 boundaries of the district as described herein shall be excluded
 60 from the district and its jurisdiction. If any area, tract, or
 61 parcel of land within the boundaries of the district shall
 62 hereafter become annexed to a municipality, such area, tract, or
 63 parcel of land shall be excluded from the district effective the
 64 next January 1 following such annexation by a municipality.
 65 Nothing contained in this act shall preclude any municipality
 66 from annexing lands to the territorial limits of the
 67 municipality even if such land is included within the district.

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

71 Section 3. Intent.--The purposes of this act are to:

72 (1) Comply with chapter 97-256, Laws of Florida, which
 73 calls for the codification of charters of all independent
 74 special fire control districts as defined in section 191.003,
 75 Florida Statutes, which were created by special law or general
 76 law of local application.

77 (2) Provide standards, direction, and procedures
 78 concerning the operation and governance of the special fire
 79 control district known as the Dorcas Fire District.

80 (3) Provide greater uniformity between the Dorcas Fire
 81 District and other independent special fire control districts.

82 (4) Provide greater uniformity in the financing authority
 83 of the Dorcas Fire District without hampering the efficiency and

84 effectiveness of current authorized and implemented methods and
 85 procedures of raising revenues.

86 (5) Improve communication and coordination between the
 87 Dorcas Fire District and other local governments with respect to
 88 short-range and long-range planning to meet the demands for
 89 service delivery while maintaining fiscal responsibility.

90 (6) Provide uniform procedures for electing members of the
 91 governing board of the Dorcas Fire District to ensure greater
 92 accountability to the public.

93 Section 4. Definitions.--

94 (1) "Board" means the governing board of the Dorcas Fire
 95 District.

96 (2) "District" means the Dorcas Fire District, an
 97 independent special fire control district as defined in section
 98 191.003, Florida Statutes.

99 (3) "Elector" means a person who is a resident of the
 100 Dorcas Fire District and is qualified to vote in a general
 101 election within Okaloosa County.

102 (4) "Emergency medical service" means basic and advanced
 103 life support service as defined in section 401.23, Florida
 104 Statutes.

105 (5) "Rescue response service" means an initial response to
 106 an emergency or accident situation, including, but not limited
 107 to, a plane crash, a trench or building collapse, a swimming or
 108 boating accident, or a motor vehicle accident.

109 Section 5. District board of commissioners; membership,
 110 terms of office, officers, meetings.--

111 (1)(a) The business affairs of the district shall be
 112 conducted and administered by a five-member board. The board
 113 shall be elected in nonpartisan elections by the electors of the
 114 district. Except as provided in this act, such elections shall
 115 be held at a time and in a manner prescribed by law for holding
 116 general elections in accordance with section 189.405, Florida
 117 Statutes, and each member shall be elected for a term of 4 years
 118 and serve until the member's successor assumes office.
 119 Candidates for the board of the district shall qualify with the
 120 Okaloosa County Supervisor of Elections. All candidates may
 121 qualify by paying a filing fee of at least \$25 or by obtaining
 122 the signatures of at least 25 registered electors of the
 123 district on petition forms provided by the supervisor of
 124 elections which petitions shall be submitted and checked in the
 125 same manner as petitions filed by nonpartisan judicial
 126 candidates pursuant to section 105.035, Florida Statutes.

127 (b) The members of the board shall be elected by the
 128 electors of the district in the manner provided in this section.
 129 The office of each member of the board is designated as being a
 130 seat on the board, distinguished from each of the other seats by
 131 a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does
 132 not designate a geographical subdistrict. Each candidate for a
 133 seat on the board shall designate, at the time the candidate
 134 qualifies, the seat on the board for which the candidate is
 135 qualifying. The name of each candidate who qualifies for
 136 election to a seat on the board shall be included on the ballot
 137 in a way that clearly indicates the seat for which the candidate
 138 is a candidate. The candidate for each seat who receives the

139 most votes cast for a candidate for the seat shall be elected to
140 the board.

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

144 (3) Each elected member of the board shall assume office
145 10 days following the member's election. Annually, within 60
146 days after the newly elected members have taken office, the
147 board shall organize by electing from its members a chair, a
148 vice chair, a secretary, and a treasurer. The positions of
149 secretary and treasure may be held by one member. Funds of the
150 district may be disbursed only upon the order or pursuant to
151 resolution of the board. However, a petty cash account may be
152 authorized by the board. The board may give the treasurer
153 additional powers and duties that it deems appropriate.

154 (4) Members of the board may each be paid a salary or
155 honorarium to be determined by at least a majority plus one vote
156 of the board, which salary or honorarium may not exceed \$500 per
157 month for each member. Special notice of any meeting at which
158 the board will consider a salary change for a board member shall
159 be published at least once, at least 14 days prior to the
160 meeting, in a newspaper of general circulation in Okaloosa
161 County. Separate compensation for the board member serving as
162 treasurer may be authorized by like vote so long as total
163 compensation for the board member does not exceed \$500 per
164 month. Members may be reimbursed for travel and per diem
165 expenses as provided in section 112.061, Florida Statutes.

166 (5) If a vacancy occurs on the board due to the
167 resignation, death, or removal of a board member or the failure
168 of anyone to qualify for a board seat, the remaining members may
169 appoint a qualified person to fill the seat until the next
170 general election, at which time an election shall be held to
171 fill the vacancy for the remaining term, if any. The board shall
172 remove any member who has three consecutive unexcused absences
173 from regularly scheduled meetings. The board shall adopt a
174 resolution defining excused and unexcused absences.

175 (6) Each member shall, upon assuming office, take and
176 subscribe to the oath of office prescribed by s. 5(b), Art. II
177 of the State Constitution and section 876.05, Florida Statutes.
178 Each member, within 30 days after assuming office, must give the
179 Governor a good and sufficient surety bond in the sum of \$5,000,
180 the cost thereof being borne by the district, conditioned on the
181 member's faithful performance of his or her duties of office.

182 (7) The board shall keep a permanent record book entitled
183 "Record of Proceedings of the Dorcas Fire District," in which
184 the minutes of all meetings, resolutions, proceedings,
185 certificates, bonds given by commissioners, and corporate acts
186 shall be recorded. The record book shall be open to inspection
187 in the same manner as state, county, and municipal records are
188 open under chapter 119, Florida Statutes, and s. 24, Art. I of
189 the State Constitution. The record book shall be kept at the
190 office or other regular place of business maintained by the
191 board for the Dorcas Fire District.

192 (8) All meetings of the board shall be open to the public,
 193 consistent with chapter 286, Florida Statutes, section 189.417,
 194 Florida Statutes, and other applicable general laws.

195 (9) The officers of the board of commissioners shall have
 196 the duties usually pertaining to like officers. A record shall
 197 be kept of all meetings of the board in a manner consistent with
 198 subsection (7), and in such meetings concurrence of a majority
 199 of the commissioners shall be necessary to any affirmative
 200 action by the board.

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

204 Section 6. General powers.--The district shall have and
 205 the board may exercise by majority vote, the following powers:

206 (1) To sue and be sued in the name of the district, to
 207 adopt and use a seal and authorize the use of a facsimile
 208 thereof, and to make and execute contracts and other
 209 instruments necessary or convenient to the exercise of its
 210 powers.

211 (2) To provide for a pension or retirement plan for its
 212 employees. Notwithstanding the prohibition against extra
 213 compensation as provided in section 215.425, Florida Statutes,
 214 the board may provide for an extra compensation program,
 215 including a lump-sum bonus payment program, to reward
 216 outstanding employees whose performance exceeds standards, if
 217 the program provides that a bonus payment may not be included in
 218 an employee's regular base rate of pay and may not be carried
 219 forward in subsequent years.

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

222 (4) To borrow money and accept gifts, to apply for and use
 223 grants or loans of money or other property from the United
 224 States, the state, a unit of local government, or any person for
 225 any district purposes and enter into agreements required in
 226 connection therewith, and to hold, use, sell, and dispose of
 227 such moneys or property for any district purpose in accordance
 228 with the terms of the gift, grant, loan, or agreement relating
 229 thereto.

230 (5) To adopt resolutions and procedures prescribing the
 231 powers, duties, and functions of the officers of the district,
 232 the conduct of the business of the district, the maintenance of
 233 records, and the form of other documents and records of the
 234 district. The board may also adopt ordinances and resolutions
 235 that are necessary to conduct district business, if such
 236 ordinances do not conflict with any ordinances of a local
 237 general-purpose government within whose jurisdiction the
 238 district is located. Any resolution or ordinance adopted by the
 239 board and approved by referendum vote of district electors may
 240 only be repealed by referendum vote of district electors.

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

244 (7) To acquire, by purchase, lease, gift, dedication,
 245 devise, or otherwise, real and personal property or any estate
 246 therein for any purpose authorized by this act and to trade,
 247 sell, or otherwise dispose of surplus real or personal property.

248 The board may purchase equipment by an installment sales
 249 contract if funds are available to pay the current year's
 250 installments on the equipment and to pay the amounts due that
 251 year on all other installments and indebtedness.

252 (8) To hold, control, and acquire by donation or purchase
 253 any public easement, dedication to public use, platted
 254 reservation for public purposes, or reservation for those
 255 purposes authorized by this act and to use such easement,
 256 dedication, or reservation for any purpose authorized by this
 257 act consistent with applicable adopted local government
 258 comprehensive plans and land development regulations.

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

264 (10) To borrow money and issue bonds, revenue anticipation
 265 notes, or certificates payable from and secured by a pledge of
 266 funds, revenues, taxes and assessments, warrants, notes, or
 267 other evidence of indebtedness, and to mortgage real and
 268 personal property when necessary to carry out the district's
 269 duties and authority under this act.

270 (11) To charge user and impact fees authorized by
 271 resolution of the board, in amounts necessary to conduct
 272 district activities and services, and to enforce their receipt
 273 and collection in the manner prescribed by resolution and
 274 authorized by law. However, the imposition of impact fees may
 275 only be authorized as provided by subsection (4) of section 9.

276 (12) To exercise the right and power of eminent domain,
 277 pursuant to chapter 73 or chapter 74, Florida Statutes, over any
 278 property within the district, except municipal, county, state,
 279 special district, or federal property used for a public purpose,
 280 for the uses and purposes of the district relating solely to the
 281 establishment and maintenance of fire stations and fire
 282 substations, specifically including the power to take easements
 283 that serve such facilities consistent with applicable adopted
 284 local government comprehensive plans and land development
 285 regulations.

286 (13) To cooperate or contract with other persons or
 287 entities, including other governmental agencies, as necessary,
 288 convenient, incidental, or proper in connection with providing
 289 effective mutual aid and furthering any power, duty, or purpose
 290 authorized by this act.

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

294 (15) To impose and foreclose non-ad valorem assessment
 295 liens as provided by this act or to impose, collect, and enforce
 296 non-ad valorem assessments pursuant to chapter 197, Florida
 297 Statutes.

298 (16) To select as a depository for its funds any qualified
 299 public depository as defined in section 280.02, Florida
 300 Statutes, which meets all the requirements of chapter 280,
 301 Florida Statutes, and has been designated by the State Treasurer
 302 as a qualified public depository, upon such terms and conditions

303 as to the payment of interest upon the funds deposited as the
 304 board deems just and reasonable.

305 (17) To provide adequate insurance on all real and
 306 personal property, equipment, employees, volunteer firefighters,
 307 and other personnel.

308 (18) To organize, participate in, and contribute
 309 monetarily to organizations or associations relating to the
 310 delivery of or improvement of fire control, fire prevention, and
 311 emergency rescue services, or district administration.

312 (19) To promulgate and enforce reasonable fire regulations
 313 by resolution.

314 Section 7. Exemption from taxation.--Since the exercise of
 315 the powers conferred by this act constitutes action by a
 316 political subdivision performing essential public functions and
 317 since the property of each district constitutes public property
 318 used for public purposes, all assets and properties of the
 319 district, including property acquired through the foreclosure of
 320 any tax or assessment lien, are exempt from all taxes imposed by
 321 the state or any political subdivision, agency, or
 322 instrumentality of the state.

323 Section 8. Special powers.--The Dorcas Fire District shall
 324 provide for fire suppression and prevention by establishing and
 325 maintaining fire stations and fire substations and acquiring and
 326 maintaining such firefighting and fire protection equipment
 327 deemed necessary to prevent or fight fires. All construction
 328 shall be in compliance with applicable state, regional, and
 329 local regulations, including adopted comprehensive plans and
 330 land development regulations. The board shall have and may

331 exercise any or all of the following special powers relating to
 332 facilities and duties authorized by this act:

333 (1) Establish and maintain emergency medical and rescue
 334 response services and acquire and maintain rescue, medical, and
 335 other emergency equipment, pursuant to the provisions of chapter
 336 401, Florida Statutes, and any certificate of public convenience
 337 and necessity or its equivalent issued hereunder.

338 (2) Employ, train, and equip such personnel, and train,
 339 coordinate, and equip such volunteer firefighters, as are
 340 necessary to accomplish the duties of the district. The board
 341 may employ and fix the compensation of a fire chief or chief
 342 administrator. The board shall prescribe the duties of such
 343 person, which shall include supervision and management of the
 344 operations of the district and its employees and maintenance and
 345 operation of its facilities and equipment. The fire chief or
 346 chief administrator may employ or terminate the employment of
 347 such other persons, including, without limitation, professional,
 348 supervisory, administrative, maintenance, and clerical
 349 employees, as are necessary and authorized by the board. The
 350 compensation and other conditions of employment of the officers
 351 and employees of the district shall be provided by the board.

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

355 (4) Adopt and enforce fire safety standards and codes and
 356 enforce the rules of the State Fire Marshall consistent with the
 357 exercise of the duties authorized by chapter 553 or chapter 633,

358 Florida Statutes, with respect to fire suppression and
 359 prevention and fire safety code enforcement.

360 (5) Conduct arson investigations and cause and origin
 361 investigations.

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

365 (7) Contract with general-purpose local government for
 366 emergency management planning and services.

367 Section 9. Taxes, non-ad valorem assessments; impact fees
 368 and user charges.--

369 (1) AD VALOREM TAXES.--The elected board of commissioners
 370 may levy and assess ad valorem taxes on all taxable property in
 371 the district to construct, operate, and maintain district
 372 facilities and services, to pay the principal of, and interest
 373 on, general obligation bonds of the district, and to provide for
 374 any sinking or other funds established in connection with such
 375 bonds. An ad valorem tax levied by the board for operating
 376 purposes, exclusive of debt service on bonds, may not exceed
 377 3.75 mills. The levy of ad valorem taxes pursuant to this
 378 section must be approved by referendum called by the board.
 379 Nothing in this act shall require a referendum on the levy of ad
 380 valorem taxes in the amount as previously authorized by special
 381 act, general law of local application, or county ordinance
 382 approved by referendum. Such tax shall be assessed, levied, and
 383 collected in the same manner as county taxes. The levy of ad
 384 valorem taxes approved by referendum shall be reported within 60
 385 days after the vote to the Department of Community Affairs.

386 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
 387 commissioners may levy non-ad valorem assessments to provide
 388 funds for the purposes of the district. The rate of such
 389 assessments must be fixed by resolution of the board pursuant to
 390 the procedures contained in section 10. Non-ad valorem
 391 assessment rates set by the board may exceed the maximum rates
 392 established by this or any prior special act, any county
 393 ordinance, the previous year's resolution, or a referendum in an
 394 amount not to exceed the average annual growth rate in Florida
 395 personal income over the previous 5 years. Non-ad valorem
 396 assessment rate increases within the personal income threshold
 397 are deemed to be within the maximum rate authorized by law at
 398 the time of initial imposition. Proposed non-ad valorem
 399 assessment increases which exceed the rate set the previous
 400 fiscal year or the rate previously set by special act or county
 401 ordinance, whichever is more recent, by more than the average
 402 annual growth rate in Florida personal income over the last 5
 403 years must be approved by referendum of the electors of the
 404 district. Non-ad valorem assessments shall be imposed,
 405 collected, and enforced pursuant to section 10.

406 (3) USER CHARGES.--

407 (a) The board may provide a reasonable schedule of charges
 408 for special emergency services, including fighting fires
 409 occurring in or to structures outside the district, motor
 410 vehicles, marine vessels, aircraft, or rail cars, or as a result
 411 of the operation of such motor vehicles or marine vessels, to
 412 which the district is called to render such emergency service,

413 and may charge a fee for the services rendered in accordance
 414 with the schedule.

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

421 (c) The board may provide a reasonable schedule of charges
 422 for responding to, assisting with, or mitigating emergencies
 423 that either threaten or could threaten the health and safety of
 424 persons, property, or the environment, to which the district has
 425 been called, including a charge for responding to false alarms.

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

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

432 (4) IMPACT FEES.--If the general-purpose local government
 433 has not adopted an impact fee for fire services which is
 434 distributed to the district for construction within its
 435 jurisdictional boundaries, the board may establish a schedule of
 436 impact fees for new construction to pay for the cost of new
 437 facilities and equipment, the need for which is in whole or in
 438 part the result of new construction. The impact fees collected
 439 by the district under this subsection shall be kept separate
 440 from other revenues of the district and must be used exclusively

441 to acquire, purchase, or construct new facilities or portions
442 thereof needed to provide fire protection and emergency services
443 to new construction. As used in this subsection, "new
444 facilities" means land, buildings, and capital equipment,
445 including, but not limited to, fire and emergency vehicles,
446 radio telemetry equipment, and other firefighting or rescue
447 equipment. The board shall maintain adequate records to ensure
448 that impact fees are expended only for permissible new
449 facilities or equipment. The board may enter into agreements
450 with general purpose local governments to share in the revenues
451 from fire protection impact fees imposed by such governments.

452 Section 10. Procedures for the levy and collection of non-
453 ad valorem assessments.--

454 (1) The district may provide for the levy of non-ad
455 valorem assessments under this act on the lands and real estate
456 benefited by the exercise of the powers authorized by this act,
457 or any part thereof, for all or any part of the cost thereof. In
458 addition to the provisions set forth under this act, the
459 district shall also be entitled to exercise all other rights and
460 powers regarding the levy and collection of additional non-ad
461 valorem assessments as provided for under chapter 191, Florida
462 Statutes.

463 (2) The rate of assessment shall be fixed by resolution of
464 the board of commissioners on or before June 1 of each year as
465 follows:

466 (a) One hundred fifty dollars annually shall be assessed
467 against commercial buildings and commercial businesses. For the
468 purpose of determining a commercial business, it is the specific

469 intent of this act to tax individual businesses which are within
470 a common building which are separated by walls, partitions, or
471 custom. The purchase of a county occupational license shall be
472 evidence of the existence of a business. Apartment buildings,
473 motels, condominiums, mobile home parks, and other multiple
474 family residences shall not be considered commercial buildings.

475 (b) Each residential dwelling unit, including mobile homes
476 situated on any parcel of land within said district, shall pay
477 \$75 annually.

478 (c) The non-ad valorem assessment amounts as established
479 under paragraphs (a) and (b) shall be subject to annual
480 increases, as may be approved by the board of commissioners as
481 provided for under section 9(2).

482 (3) The board of commissioners may adopt by resolution the
483 current tax assessment and collection roll compiled and prepared
484 by the tax assessor of Okaloosa County, and may adopt a
485 resolution fixing the levy on each lot or parcel of land subject
486 to taxation in the district, or may, at its discretion, prepare
487 or cause to be prepared an assessment and collection roll
488 setting forth a description of each lot or parcel of land
489 subject to taxation in the district together with the amount of
490 assessment fixed by resolution, and shall, before June 1 of each
491 year, deliver the roll to the tax assessor for collection. All
492 assessments shall be made against the land subject to such
493 assessments and the roll shall set forth the names of the
494 respective owners of such lands.

495 (4) Any property owner in the district shall have the
496 right to file a protest in writing between June 10 and 20 of

497 each year against the proposed assessments and the amount or
 498 rate thereof, and to appear before the board in support of such
 499 protest at an opening meeting or meetings which shall be held to
 500 hear and consider such protests and make adjustments to the
 501 roll.

502 (5) Immediately after the adjustment period, the board of
 503 commissioners shall adopt a resolution fixing the rate of
 504 special assessment and shall note the amount of the levy against
 505 each parcel of property described in the tax roll and shall
 506 transmit the tax roll and a certified copy of the resolution to
 507 the county tax assessor on or before July 1 each year. It shall
 508 be the duty of the tax collector of Okaloosa County to include
 509 in the county tax roll the assessments made by the board of
 510 commissioners of the district and to collect such assessments
 511 according to the assessment roll and deliver the proceeds of
 512 such collection, less the statutory fee, monthly to the board of
 513 commissioners, taking the board's receipts for such funds. The
 514 tax collector shall, upon delivery of such funds to the board of
 515 commissioners, furnish the board with a description of the lands
 516 for which such payments are made.

517 (6) Such special assessments shall be a lien upon the land
 518 so assessed along with county taxes until paid and, if the same
 519 become delinquent, shall be considered a part of the county tax,
 520 subject to the same penalties, charges, fees, and remedies for
 521 enforcement and collection and shall be enforced and collected
 522 as provided by law.

523 (7) Such special assessments shall be of equal benefit to
 524 all property with fire protection being provided by the Dorcas
 525 Fire District pursuant to the provisions of this act.

526 (8) The fiscal year for the district shall be from October
 527 1 to September 30 of each year.

528 Section 11. District issuance of bonds, notes, bond
 529 anticipation notes, or other evidences of indebtedness.--

530 (1) The district may issue general obligation bonds,
 531 assessment bonds, revenue bonds, notes, bond anticipation notes,
 532 or other evidences of indebtedness to finance all or a part of
 533 any proposed improvements authorized to be undertaken under this
 534 act or under general or special law, provided the total annual
 535 payments for the principal and interest on such indebtedness
 536 shall not exceed 50 percent of the total annual budgeted
 537 revenues of the district. The bonds shall be issued in such
 538 denominations, mature on such dates and in such amounts, and may
 539 be subject to optional and mandatory redemption as determined by
 540 resolutions adopted by the board. Bonds of the district may bear
 541 interest at a fixed, floating, or adjustable rate and may be
 542 issued as interest bearing bonds, interest accruing bonds, or
 543 zero coupon bonds at such rate or rates, not exceeding the
 544 maximum rate permitted by general law, as determined by
 545 resolution of the board. Principal and interest shall be payable
 546 in the manner determined by the board. The bonds shall be signed
 547 by manual or facsimile signature of the chair or vice chair of
 548 the board, attested with the seal of the district and by the
 549 manual or facsimile signature of the secretary or assistant
 550 secretary of the board.

551 (2) The bonds shall be payable from the non-ad valorem
552 assessments or other non-ad valorem revenues, including, without
553 limitation, user fees or charges or rental income authorized to
554 be levied, collected, or received pursuant to this act or
555 general law. General obligation bonds payable from ad valorem
556 taxes may also be issued by the district, but only after
557 compliance with s. 12, Art. VII of the State Constitution.
558 Subject to referendum approval, a district may pledge its full
559 faith and credit for the payment of principal and interest on
560 such general obligation bonds and for any reserve funds provided
561 therefor and may unconditionally and irrevocably pledge itself
562 to levy ad valorem taxes on all property in the district to the
563 extent necessary for the payment thereof. The district is
564 authorized, after notice and opportunity to be heard has been
565 afforded to those affected, to impose, charge, and collect non-
566 ad valorem revenues in connection with any of the improvements
567 authorized under this act and to pledge the same for the payment
568 of bonds.

569 (3) In connection with the sale and issuance of bonds, the
570 district may enter into any contracts which the board determines
571 to be necessary or appropriate to achieve a desirable effective
572 interest rate in connection with the bonds by means of, but not
573 limited to, contracts commonly known as investment contracts,
574 funding agreements, interest rate swap agreements, currency swap
575 agreements, forward payment conversion agreements, futures, or
576 contracts providing for payments based on levels of or changes
577 in interest rates, or contracts to exchange cash flows or a
578 series of payments, or contracts, including, without limitation,

579 options, puts, or calls, to hedge payment, rate, spread, or
580 similar exposure. Such contracts or arrangements may also be
581 entered into by the district in connection with, or incidental
582 to, entering into any agreement which secures bonds or provides
583 liquidity therefor. Such contracts and arrangements shall be
584 made upon the terms and conditions established by the board,
585 after giving due consideration to the credit worthiness of the
586 counter parties, where applicable, including any rating by a
587 nationally recognized rating service or any other criteria as
588 may be appropriate.

589 (4) In connection with the sale and issuance of the bonds,
590 or the entering into of any of the contracts or arrangements
591 referred to in subsection (3), the district may enter into such
592 credit enhancement or liquidity agreements, with such payment,
593 interest rate, security, default, remedy, and any other terms
594 and conditions as the board shall determine.

595 (5) Notwithstanding any provision of law relating to the
596 investment or reinvestment of surplus funds of any governmental
597 unit, proceeds of the bonds and any money set aside or pledged
598 to secure payment of the principal, or premium, if any, and
599 interest on the bonds, or any of the contracts entered into
600 pursuant to subsection (3), may be invested in securities or
601 obligations described in the resolution providing for the
602 issuance of bonds.

603 (6) The bonds shall be sold in any manner not inconsistent
604 with general law, shall show the purpose for which they are
605 issued, and shall be payable out of the money pledged therefor.
606 The funds derived from the sale of said bonds or any contract or

607 arrangement shall be used for the purpose of paying the cost of
608 the services or improvements and such costs, expenses, fees, and
609 salaries as may be authorized by law.

610 (7) Non-ad valorem assessments or any portion thereof
611 levied to pay the principal on bonds issued pursuant to this act
612 with respect to improvements financed therewith shall not exceed
613 the benefits assessed regarding such works or improvements. If
614 the bonds are sold at a discount, the amount of the discount
615 shall be treated as interest, not as principal. Premiums payable
616 upon the redemption of bonds shall also be treated as interest.
617 Interest to accrue on account of issuing bonds shall not be
618 construed as a part of the costs of the works or improvements in
619 determining whether or not the costs of making such improvements
620 are equal to or in excess of the benefits assessed. If the
621 property appraiser and tax collector deduct their fees and
622 charges from the amount of non-ad valorem assessments levied and
623 collected, and if the landowners receive the statutorily
624 permitted discount for early payment of such non-ad valorem
625 assessments, the amount of such fees, charges, and discount
626 shall not be included in the amount of non-ad valorem
627 assessments levied by the district in determining whether such
628 assessments are equal to or in excess of the benefits assessed.

629 (8) The district may, whenever in the judgment of the
630 board it is advisable and in the best interests of the
631 landowners in the district, issue bonds to refund any or all of
632 the then-outstanding bonded indebtedness of the district.

633 (9) The principal amount of refunding bonds may be in any
634 amount not in excess of the benefits assessed against the lands

635 with respect to which the refunded bonds were issued less the
 636 principal amount of the refunded bonds previously paid from non-
 637 ad valorem assessments. The proceeds of such refunding bonds
 638 shall be used only to pay the principal, premium, if any, and
 639 interest on the bonds to be refunded and any discount or expense
 640 of the sale of the refunding bonds and to provide a debt service
 641 reserve fund for the refunding bonds. The district may also use
 642 other available revenues to pay costs associated with the
 643 issuance or administration of the refunding bonds.

644 (10) Assessments shall be levied for the payment of the
 645 refunding bonds in the same manner as the assessments levied for
 646 the refunded bonds and the refunding bonds shall be secured by
 647 the same lien as the refunded bonds, and any additional interest
 648 which accrues on account of the refunding bonds shall be
 649 included and added to the original assessment and shall be
 650 secured by the same lien, provided any interest accrued shall
 651 not be considered as a part of the cost of construction in
 652 determining whether the assessment exceeds the benefits
 653 assessed.

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

657 Section 12. District expansion and merger.--

658 (1) The boundaries of the district may be modified,
 659 extended, or enlarged upon approval or ratification by the
 660 Legislature.

661 (2) The merger of the district with all or portions of
 662 other independent or dependent fire control districts is

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663 effective only upon ratification by the Legislature. The
664 district may not, solely by reason of a merger with another
665 governmental entity, increase ad valorem taxes on property
666 within the original limits of the district beyond the maximum
667 established by this act, unless approved by the electors of the
668 district by referendum.

669 Section 3. If any clause, section, or provision of this
670 act shall be declared unconstitutional or invalid for any
671 reason, it shall be eliminated from this act, and the remaining
672 portion of the act shall be in full force and effect and be as
673 valid as if such invalid portion thereof had not been
674 incorporated therein.

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