

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

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

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24 Be It Enacted by the Legislature of the State of Florida:

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

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

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

Section 2. Creation; boundaries.--

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

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

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

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

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

75 (1) Comply with chapter 97-256, Laws of Florida, which
 76 calls for the codification of charters of all independent
 77 special fire control districts as defined in section 191.003,

78 Florida Statutes, which were created by special law or general
 79 law of local application.

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

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

85 (4) Provide greater uniformity in the financing authority
 86 of the Dorcas Fire District without hampering the efficiency and
 87 effectiveness of current authorized and implemented methods and
 88 procedures of raising revenues.

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

93 (6) Provide uniform procedures for electing members of the
 94 governing board of the Dorcas Fire District to ensure greater
 95 accountability to the public.

96 Section 4. Definitions.--

97 (1) "Board" means the governing board of the Dorcas Fire
 98 District.

99 (2) "District" means the Dorcas Fire District, an
 100 independent special fire control district as defined in section
 101 191.003, Florida Statutes.

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

105 (4) "Emergency medical service" means basic and advanced
 106 life support service as defined in section 401.23, Florida
 107 Statutes.

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

112 Section 5. District board of commissioners; membership,
 113 terms of office, officers, meetings.--

114 (1)(a) The business affairs of the district shall be
 115 conducted and administered by a five-member board. The board
 116 shall be elected in nonpartisan elections by the electors of the
 117 district. Except as provided in this act, such elections shall
 118 be held at a time and in a manner prescribed by law for holding
 119 general elections in accordance with section 189.405, Florida
 120 Statutes, and each member shall be elected for a term of 4 years
 121 and serve until the member's successor assumes office.

122 Candidates for the board of the district shall qualify with the
 123 Okaloosa County Supervisor of Elections. All candidates may
 124 qualify by paying a filing fee of at least \$25 or by obtaining
 125 the signatures of at least 25 registered electors of the
 126 district on petition forms provided by the supervisor of
 127 elections which petitions shall be submitted and checked in the
 128 same manner as petitions filed by nonpartisan judicial
 129 candidates pursuant to section 105.035, Florida Statutes.

130 (b) The members of the board shall be elected by the
 131 electors of the district in the manner provided in this section.
 132 The office of each member of the board is designated as being a

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133 seat on the board, distinguished from each of the other seats by
134 a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does
135 not designate a geographical subdistrict. Each candidate for a
136 seat on the board shall designate, at the time the candidate
137 qualifies, the seat on the board for which the candidate is
138 qualifying. The name of each candidate who qualifies for
139 election to a seat on the board shall be included on the ballot
140 in a way that clearly indicates the seat for which the candidate
141 is a candidate. The candidate for each seat who receives the
142 most votes cast for a candidate for the seat shall be elected to
143 the board.

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

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

157 (4) Members of the board may each be paid a salary or
158 honorarium to be determined by at least a majority plus one vote
159 of the board, which salary or honorarium may not exceed \$500 per
160 month for each member. Special notice of any meeting at which

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161 the board will consider a salary change for a board member shall
 162 be published at least once, at least 14 days prior to the
 163 meeting, in a newspaper of general circulation in Okaloosa
 164 County. Separate compensation for the board member serving as
 165 treasurer may be authorized by like vote so long as total
 166 compensation for the board member does not exceed \$500 per
 167 month. Members may be reimbursed for travel and per diem
 168 expenses as provided in section 112.061, Florida Statutes.

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

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

185 (7) The board shall keep a permanent record book entitled
 186 "Record of Proceedings of the Dorcas Fire District," in which
 187 the minutes of all meetings, resolutions, proceedings,
 188 certificates, bonds given by commissioners, and corporate acts

189 shall be recorded. The record book shall be open to inspection
 190 in the same manner as state, county, and municipal records are
 191 open under chapter 119, Florida Statutes, and s. 24, Art. I of
 192 the State Constitution. The record book shall be kept at the
 193 office or other regular place of business maintained by the
 194 board for the Dorcas Fire District.

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

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

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

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

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

214 (2) To provide for a pension or retirement plan for its
 215 employees. Notwithstanding the prohibition against extra
 216 compensation as provided in section 215.425, Florida Statutes,

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217 the board may provide for an extra compensation program,
218 including a lump-sum bonus payment program, to reward
219 outstanding employees whose performance exceeds standards, if
220 the program provides that a bonus payment may not be included in
221 an employee's regular base rate of pay and may not be carried
222 forward in subsequent years.

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

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

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

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

247 (7) To acquire, by purchase, lease, gift, dedication,
 248 devise, or otherwise, real and personal property or any estate
 249 therein for any purpose authorized by this act and to trade,
 250 sell, or otherwise dispose of surplus real or personal property.
 251 The board may purchase equipment by an installment sales
 252 contract if funds are available to pay the current year's
 253 installments on the equipment and to pay the amounts due that
 254 year on all other installments and indebtedness.

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

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

267 (10) To borrow money and issue bonds, revenue anticipation
 268 notes, or certificates payable from and secured by a pledge of
 269 funds, revenues, taxes and assessments, warrants, notes, or
 270 other evidence of indebtedness, and to mortgage real and

271 personal property when necessary to carry out the district's
 272 duties and authority under this act.

273 (11) To charge user and impact fees authorized by
 274 resolution of the board, in amounts necessary to conduct
 275 district activities and services, and to enforce their receipt
 276 and collection in the manner prescribed by resolution and
 277 authorized by law. However, the imposition of impact fees may
 278 only be authorized as provided by subsection (4) of section 8.

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

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

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

297 (15) To impose and foreclose non-ad valorem assessment
 298 liens as provided by this act or to impose, collect, and enforce

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299 non-ad valorem assessments pursuant to chapter 197, Florida
300 Statutes.

301 (16) To select as a depository for its funds any qualified
302 public depository as defined in section 280.02, Florida
303 Statutes, which meets all the requirements of chapter 280,
304 Florida Statutes, and has been designated by the State Treasurer
305 as a qualified public depository, upon such terms and conditions
306 as to the payment of interest upon the funds deposited as the
307 board deems just and reasonable.

308 (17) To provide adequate insurance on all real and
309 personal property, equipment, employees, volunteer firefighters,
310 and other personnel.

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

315 (19) To promulgate and enforce reasonable fire regulations
316 by resolution.

317 Section 7. Special powers.--The Dorcas Fire District shall
318 provide for fire suppression and prevention by establishing and
319 maintaining fire stations and fire substations and acquiring and
320 maintaining such firefighting and fire protection equipment
321 deemed necessary to prevent or fight fires. All construction
322 shall be in compliance with applicable state, regional, and
323 local regulations, including adopted comprehensive plans and
324 land development regulations. The board shall have and may
325 exercise any or all of the following special powers relating to
326 facilities and duties authorized by this act:

327 (1) Establish and maintain emergency medical and rescue
 328 response services and acquire and maintain rescue, medical, and
 329 other emergency equipment, pursuant to the provisions of chapter
 330 401, Florida Statutes, and any certificate of public convenience
 331 and necessity or its equivalent issued hereunder.

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

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

349 (4) Adopt and enforce fire safety standards and codes and
 350 enforce the rules of the State Fire Marshall consistent with the
 351 exercise of the duties authorized by chapter 553 or chapter 633,
 352 Florida Statutes, with respect to fire suppression and
 353 prevention and fire safety code enforcement.

354 (5) Conduct arson investigations and cause and origin
 355 investigations.

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

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

361 Section 8. Taxes, non-ad valorem assessments; impact fees
 362 and user charges.--

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

380 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
 381 commissioners may levy non-ad valorem assessments to provide

382 funds for the purposes of the district. The rate of such
 383 assessments must be fixed by resolution of the board pursuant to
 384 the procedures contained in section 9. Non-ad valorem assessment
 385 rates set by the board may exceed the maximum rates established
 386 by this or any prior special act, any county ordinance, the
 387 previous year's resolution, or a referendum in an amount not to
 388 exceed the average annual growth rate in Florida personal income
 389 over the previous 5 years. Non-ad valorem assessment rate
 390 increases within the personal income threshold are deemed to be
 391 within the maximum rate authorized by law at the time of initial
 392 imposition. Proposed non-ad valorem assessment increases which
 393 exceed the rate set the previous fiscal year or the rate
 394 previously set by special act or county ordinance, whichever is
 395 more recent, by more than the average annual growth rate in
 396 Florida personal income over the last 5 years must be approved
 397 by referendum of the electors of the district. Non-ad valorem
 398 assessments shall be imposed, collected, and enforced pursuant
 399 to section 9.

400 (3) USER CHARGES.--

401 (a) The board may provide a reasonable schedule of charges
 402 for special emergency services, including fighting fires
 403 occurring in or to structures outside the district, motor
 404 vehicles, marine vessels, aircraft, or rail cars, or as a result
 405 of the operation of such motor vehicles or marine vessels, to
 406 which the district is called to render such emergency service,
 407 and may charge a fee for the services rendered in accordance
 408 with the schedule.

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

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

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

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

426 (4) IMPACT FEES.--If the general-purpose local government
 427 has not adopted an impact fee for fire services which is
 428 distributed to the district for construction within its
 429 jurisdictional boundaries, the board may establish a schedule of
 430 impact fees for new construction to pay for the cost of new
 431 facilities and equipment, the need for which is in whole or in
 432 part the result of new construction. The impact fees collected
 433 by the district under this subsection shall be kept separate
 434 from other revenues of the district and must be used exclusively
 435 to acquire, purchase, or construct new facilities or portions
 436 thereof needed to provide fire protection and emergency services

437 to new construction. As used in this subsection, "new
 438 facilities" means land, buildings, and capital equipment,
 439 including, but not limited to, fire and emergency vehicles,
 440 radio telemetry equipment, and other firefighting or rescue
 441 equipment. The board shall maintain adequate records to ensure
 442 that impact fees are expended only for permissible new
 443 facilities or equipment. The board may enter into agreements
 444 with general purpose local governments to share in the revenues
 445 from fire protection impact fees imposed by such governments.

446 Section 9. Procedures for the levy and collection of non-
 447 ad valorem assessments.--

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

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

460 (a) One hundred fifty dollars annually shall be assessed
 461 against commercial buildings and commercial businesses. For the
 462 purpose of determining a commercial business, it is the specific
 463 intent of this act to tax individual businesses which are within
 464 a common building which are separated by walls, partitions, or

465 custom. The purchase of a county occupational license shall be
 466 evidence of the existence of a business. Apartment buildings,
 467 motels, condominiums, mobile home parks, and other multiple
 468 family residences shall not be considered commercial buildings.

469 (b) Each residential dwelling unit, including mobile homes
 470 situated on any parcel of land within said district, shall pay
 471 \$75 annually.

472 (c) The non-ad valorem assessment amounts as established
 473 under paragraphs (a) and (b) shall be subject to annual
 474 increases, as may be approved by the board of commissioners as
 475 provided for under section 8(2).

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

489 (4) Any property owner in the district shall have the
 490 right to file a protest in writing between June 10 and 20 of
 491 each year against the proposed assessments and the amount or
 492 rate thereof, and to appear before the board in support of such

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493 protest at an opening meeting or meetings which shall be held to
 494 hear and consider such protests and make adjustments to the
 495 roll.

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

511 (6) Such special assessments shall be a lien upon the land
 512 so assessed along with county taxes until paid and, if the same
 513 become delinquent, shall be considered a part of the county tax,
 514 subject to the same penalties, charges, fees, and remedies for
 515 enforcement and collection and shall be enforced and collected
 516 as provided by law.

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

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520 (8) The fiscal year for the district shall be from October
 521 1 to September 30 of each year.

522 Section 10. District issuance of bonds, notes, bond
 523 anticipation notes, or other evidences of indebtedness.--

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

545 (2) The bonds shall be payable from the non-ad valorem
 546 assessments or other non-ad valorem revenues, including, without
 547 limitation, user fees or charges or rental income authorized to

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548 be levied, collected, or received pursuant to this act or
 549 general law. General obligation bonds payable from ad valorem
 550 taxes may also be issued by the district, but only after
 551 compliance with s. 12, Art. VII of the State Constitution.
 552 Subject to referendum approval, a district may pledge its full
 553 faith and credit for the payment of principal and interest on
 554 such general obligation bonds and for any reserve funds provided
 555 therefor and may unconditionally and irrevocably pledge itself
 556 to levy ad valorem taxes on all property in the district to the
 557 extent necessary for the payment thereof. The district is
 558 authorized, after notice and opportunity to be heard has been
 559 afforded to those affected, to impose, charge, and collect non-
 560 ad valorem revenues in connection with any of the improvements
 561 authorized under this act and to pledge the same for the payment
 562 of bonds.

563 (3) In connection with the sale and issuance of bonds, the
 564 district may enter into any contracts which the board determines
 565 to be necessary or appropriate to achieve a desirable effective
 566 interest rate in connection with the bonds by means of, but not
 567 limited to, contracts commonly known as investment contracts,
 568 funding agreements, interest rate swap agreements, currency swap
 569 agreements, forward payment conversion agreements, futures, or
 570 contracts providing for payments based on levels of or changes
 571 in interest rates, or contracts to exchange cash flows or a
 572 series of payments, or contracts, including, without limitation,
 573 options, puts, or calls, to hedge payment, rate, spread, or
 574 similar exposure. Such contracts or arrangements may also be
 575 entered into by the district in connection with, or incidental

576 to, entering into any agreement which secures bonds or provides
 577 liquidity therefor. Such contracts and arrangements shall be
 578 made upon the terms and conditions established by the board,
 579 after giving due consideration to the credit worthiness of the
 580 counter parties, where applicable, including any rating by a
 581 nationally recognized rating service or any other criteria as
 582 may be appropriate.

583 (4) In connection with the sale and issuance of the bonds,
 584 or the entering into of any of the contracts or arrangements
 585 referred to in subsection (3), the district may enter into such
 586 credit enhancement or liquidity agreements, with such payment,
 587 interest rate, security, default, remedy, and any other terms
 588 and conditions as the board shall determine.

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

597 (6) The bonds shall be sold in any manner not inconsistent
 598 with general law, shall show the purpose for which they are
 599 issued, and shall be payable out of the money pledged therefor.
 600 The funds derived from the sale of said bonds or any contract or
 601 arrangement shall be used for the purpose of paying the cost of
 602 the services or improvements and such costs, expenses, fees, and
 603 salaries as may be authorized by law.

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

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

627 (9) The principal amount of refunding bonds may be in any
 628 amount not in excess of the benefits assessed against the lands
 629 with respect to which the refunded bonds were issued less the
 630 principal amount of the refunded bonds previously paid from non-
 631 ad valorem assessments. The proceeds of such refunding bonds

632 shall be used only to pay the principal, premium, if any, and
 633 interest on the bonds to be refunded and any discount or expense
 634 of the sale of the refunding bonds and to provide a debt service
 635 reserve fund for the refunding bonds. The district may also use
 636 other available revenues to pay costs associated with the
 637 issuance or administration of the refunding bonds.

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

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

651 Section 11. District expansion and merger.--

652 (1) The boundaries of the district may be modified,
 653 extended, or enlarged upon approval or ratification by the
 654 Legislature.

655 (2) The merger of the district with all or portions of
 656 other independent or dependent fire control districts is
 657 effective only upon ratification by the Legislature. The
 658 district may not, solely by reason of a merger with another
 659 governmental entity, increase ad valorem taxes on property

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660 within the original limits of the district beyond the maximum
661 established by this act, unless approved by the electors of the
662 district by referendum.

663 Section 3. If any clause, section, or provision of this
664 act shall be declared unconstitutional or invalid for any
665 reason, it shall be eliminated from this act, and the remaining
666 portion of the act shall be in full force and effect and be as
667 valid as if such invalid portion thereof had not been
668 incorporated therein.

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