

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 providing requirements and procedures for the levy of ad
13 valorem taxes, non-ad valorem assessments, user charges,
14 and impact fees; providing for referenda; providing for
15 enforcement; providing for requirements and procedures for
16 issuance of bonds; providing for expansion and merger of
17 the district boundaries; providing for severability;
18 providing an effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. This act constitutes the codification of all
23 ordinances relating to the Dorcas Fire District. It is the
24 intent of the Legislature in enacting this act to provide a
25 single, comprehensive special act charter for the district,
26 including all current legislative enactments and any additional
27 authority granted by this act.

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

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

37 Section 2. Creation; boundaries.--

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

46
 47 Commence at northwest corner of Section 7, Township 4
 48 North, Range 22 West; thence east along Section line to
 49 Okaloosa County line; thence south along Okaloosa
 50 County line to southeast corner of Section 36, Township
 51 3 North, Range 22 West; thence west along Section line
 52 to Shoal River; thence northeasterly along Shoal River
 53 to west Section line of Section 6, Township 3 North,
 54 Range 22 West; thence north along Section line to point
 55 of beginning. Okaloosa County, Florida.

56
 57 (2) Any lands within a municipality included in the
 58 boundaries of the district as described herein shall be excluded
 59 from the district and its jurisdiction. If any area, tract, or
 60 parcel of land within the boundaries of the district shall
 61 hereafter become annexed to a municipality, such area, tract, or
 62 parcel of land shall be excluded from the district effective the
 63 next January 1 following such annexation by a municipality.
 64 Nothing contained in this act shall preclude any municipality
 65 from annexing lands to the territorial limits of the
 66 municipality even if such land is included within the district.

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

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

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

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

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

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

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

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

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

92 Section 4. Definitions.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

323 (1) Establish and maintain emergency medical and rescue
 324 response services and acquire and maintain rescue, medical, and
 325 other emergency equipment, pursuant to the provisions of chapter
 326 401, Florida Statutes, and any certificate of public convenience
 327 and necessity or its equivalent issued hereunder.

328 (2) Employ, train, and equip such personnel, and train,
 329 coordinate, and equip such volunteer firefighters, as are

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

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

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

350 (5) Conduct arson investigations and cause and origin
351 investigations.

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

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

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

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

376 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
 377 commissioners may levy non-ad valorem assessments to provide
 378 funds for the purposes of the district. The rate of such
 379 assessments must be fixed by resolution of the board pursuant to
 380 the procedures contained in section 9. Non-ad valorem assessment
 381 rates set by the board may exceed the maximum rates established
 382 by this or any prior special act, any county ordinance, the
 383 previous year's resolution, or a referendum in an amount not to
 384 exceed the average annual growth rate in Florida personal income

385 over the previous 5 years. Non-ad valorem assessment rate
 386 increases within the personal income threshold are deemed to be
 387 within the maximum rate authorized by law at the time of initial
 388 imposition. Proposed non-ad valorem assessment increases which
 389 exceed the rate set the previous fiscal year or the rate
 390 previously set by special act or county ordinance, whichever is
 391 more recent, by more than the average annual growth rate in
 392 Florida personal income over the last 5 years must be approved
 393 by referendum of the electors of the district. Non-ad valorem
 394 assessments shall be imposed, collected, and enforced pursuant
 395 to section 9.

396 (3) USER CHARGES.--

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

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

411 (c) The board may provide a reasonable schedule of charges
 412 for responding to, assisting with, or mitigating emergencies

413 that either threaten or could threaten the health and safety of
414 persons, property, or the environment, to which the district has
415 been called, including a charge for responding to false alarms.

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

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

422 (4) IMPACT FEES.--If the general-purpose local government
423 has not adopted an impact fee for fire services which is
424 distributed to the district for construction within its
425 jurisdictional boundaries, the board may establish a schedule of
426 impact fees for new construction to pay for the cost of new
427 facilities and equipment, the need for which is in whole or in
428 part the result of new construction. The impact fees collected
429 by the district under this subsection shall be kept separate
430 from other revenues of the district and must be used exclusively
431 to acquire, purchase, or construct new facilities or portions
432 thereof needed to provide fire protection and emergency services
433 to new construction. As used in this subsection, "new
434 facilities" means land, buildings, and capital equipment,
435 including, but not limited to, fire and emergency vehicles,
436 radio telemetry equipment, and other firefighting or rescue
437 equipment. The board shall maintain adequate records to ensure
438 that impact fees are expended only for permissible new
439 facilities or equipment. The board may enter into agreements

440 with general purpose local governments to share in the revenues
441 from fire protection impact fees imposed by such governments.

442 Section 9. Procedures for the levy and collection of non-
443 ad valorem assessments.--

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

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

456 (a) One hundred fifty dollars annually shall be assessed
457 against commercial buildings and commercial businesses. For the
458 purpose of determining a commercial business, it is the specific
459 intent of this act to tax individual businesses which are within
460 a common building which are separated by walls, partitions, or
461 custom. The purchase of a county occupational license shall be
462 evidence of the existence of a business. Apartment buildings,
463 motels, condominiums, mobile home parks, and other multiple
464 family residences shall not be considered commercial buildings.

465 (b) Each residential dwelling unit, including mobile homes
466 situated on any parcel of land within said district, shall pay
467 \$75 annually.

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

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

485 (4) Any property owner in the district shall have the
486 right to file a protest in writing between June 10 and 20 of
487 each year against the proposed assessments and the amount or
488 rate thereof, and to appear before the board in support of such
489 protest at an opening meeting or meetings which shall be held to
490 hear and consider such protests and make adjustments to the
491 roll.

492 (5) Immediately after the adjustment period, the board of
493 commissioners shall adopt a resolution fixing the rate of
494 special assessment and shall note the amount of the levy against
495 each parcel of property described in the tax roll and shall

496 transmit the tax roll and a certified copy of the resolution to
 497 the county tax assessor on or before July 1 each year. It shall
 498 be the duty of the tax collector of Okaloosa County to include
 499 in the county tax roll the assessments made by the board of
 500 commissioners of the district and to collect such assessments
 501 according to the assessment roll and deliver the proceeds of
 502 such collection, less the statutory fee, monthly to the board of
 503 commissioners, taking the board's receipts for such funds. The
 504 tax collector shall, upon delivery of such funds to the board of
 505 commissioners, furnish the board with a description of the lands
 506 for which such payments are made.

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

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

516 (8) The fiscal year for the district shall be from October
 517 1 to September 30 of each year.

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

520 (1) The district may issue general obligation bonds,
 521 assessment bonds, revenue bonds, notes, bond anticipation notes,
 522 or other evidences of indebtedness to finance all or a part of
 523 any proposed improvements authorized to be undertaken under this

524 act or under general or special law, provided the total annual
525 payments for the principal and interest on such indebtedness
526 shall not exceed 50 percent of the total annual budgeted
527 revenues of the district. The bonds shall be issued in such
528 denominations, mature on such dates and in such amounts, and may
529 be subject to optional and mandatory redemption as determined by
530 resolutions adopted by the board. Bonds of the district may bear
531 interest at a fixed, floating, or adjustable rate and may be
532 issued as interest bearing bonds, interest accruing bonds, or
533 zero coupon bonds at such rate or rates, not exceeding the
534 maximum rate permitted by general law, as determined by
535 resolution of the board. Principal and interest shall be payable
536 in the manner determined by the board. The bonds shall be signed
537 by manual or facsimile signature of the chair or vice chair of
538 the board, attested with the seal of the district and by the
539 manual or facsimile signature of the secretary or assistant
540 secretary of the board.

541 (2) The bonds shall be payable from the non-ad valorem
542 assessments or other non-ad valorem revenues, including, without
543 limitation, user fees or charges or rental income authorized to
544 be levied, collected, or received pursuant to this act or
545 general law. General obligation bonds payable from ad valorem
546 taxes may also be issued by the district, but only after
547 compliance with s. 12, Art. VII of the State Constitution.
548 Subject to referendum approval, a district may pledge its full
549 faith and credit for the payment of principal and interest on
550 such general obligation bonds and for any reserve funds provided
551 therefor and may unconditionally and irrevocably pledge itself

552 to levy ad valorem taxes on all property in the district to the
553 extent necessary for the payment thereof. The district is
554 authorized, after notice and opportunity to be heard has been
555 afforded to those affected, to impose, charge, and collect non-
556 ad valorem revenues in connection with any of the improvements
557 authorized under this act and to pledge the same for the payment
558 of bonds.

559 (3) In connection with the sale and issuance of bonds, the
560 district may enter into any contracts which the board determines
561 to be necessary or appropriate to achieve a desirable effective
562 interest rate in connection with the bonds by means of, but not
563 limited to, contracts commonly known as investment contracts,
564 funding agreements, interest rate swap agreements, currency swap
565 agreements, forward payment conversion agreements, futures, or
566 contracts providing for payments based on levels of or changes
567 in interest rates, or contracts to exchange cash flows or a
568 series of payments, or contracts, including, without limitation,
569 options, puts, or calls, to hedge payment, rate, spread, or
570 similar exposure. Such contracts or arrangements may also be
571 entered into by the district in connection with, or incidental
572 to, entering into any agreement which secures bonds or provides
573 liquidity therefor. Such contracts and arrangements shall be
574 made upon the terms and conditions established by the board,
575 after giving due consideration to the credit worthiness of the
576 counter parties, where applicable, including any rating by a
577 nationally recognized rating service or any other criteria as
578 may be appropriate.

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

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

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

600 (7) Non-ad valorem assessments or any portion thereof
601 levied to pay the principal on bonds issued pursuant to this act
602 with respect to improvements financed therewith shall not exceed
603 the benefits assessed regarding such works or improvements. If
604 the bonds are sold at a discount, the amount of the discount
605 shall be treated as interest, not as principal. Premiums payable
606 upon the redemption of bonds shall also be treated as interest.

607 Interest to accrue on account of issuing bonds shall not be
608 construed as a part of the costs of the works or improvements in
609 determining whether or not the costs of making such improvements
610 are equal to or in excess of the benefits assessed. If the
611 property appraiser and tax collector deduct their fees and
612 charges from the amount of non-ad valorem assessments levied and
613 collected, and if the landowners receive the statutorily
614 permitted discount for early payment of such non-ad valorem
615 assessments, the amount of such fees, charges, and discount
616 shall not be included in the amount of non-ad valorem
617 assessments levied by the district in determining whether such
618 assessments are equal to or in excess of the benefits assessed.

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

623 (9) The principal amount of refunding bonds may be in any
624 amount not in excess of the benefits assessed against the lands
625 with respect to which the refunded bonds were issued less the
626 principal amount of the refunded bonds previously paid from non-
627 ad valorem assessments. The proceeds of such refunding bonds
628 shall be used only to pay the principal, premium, if any, and
629 interest on the bonds to be refunded and any discount or expense
630 of the sale of the refunding bonds and to provide a debt service
631 reserve fund for the refunding bonds. The district may also use
632 other available revenues to pay costs associated with the
633 issuance or administration of the refunding bonds.

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

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

647 Section 11. District expansion and merger.--

648 (1) The boundaries of the district may be modified,
649 extended, or enlarged upon approval or ratification by the
650 Legislature.

651 (2) The merger of the district with all or portions of
652 other independent or dependent fire control districts is
653 effective only upon ratification by the Legislature. The
654 district may not, solely by reason of a merger with another
655 governmental entity, increase ad valorem taxes on property
656 within the original limits of the district beyond the maximum
657 established by this act, unless approved by the electors of the
658 district by referendum.

659 Section 3. If any clause, section, or provision of this
660 act shall be declared unconstitutional or invalid for any
661 reason, it shall be eliminated from this act, and the remaining

662 portion of the act shall be in full force and effect and be as
663 valid as if such invalid portion thereof had not been
664 incorporated therein.

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