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A bill to be entitled

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

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

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

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 Chapters 71-669, 77-563, 88-461, and 90-434, Laws of Florida, are codified, reenacted, amended, and repealed as herein provided.

Section 3. The Spring Lake Improvement District is re-

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30 created, and the charter for the district is re-created and
31 reenacted to read:

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

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

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

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

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

53 (5) In accordance with chapter 298, Florida Statutes, the
54 district is governed by a board of supervisors. The membership
55 and organization of the board shall be as set forth in this act
56 and chapters 189 and 298, Florida Statutes, as they may be
57 amended from time to time.

58 (6) The compensation of board members shall be governed by

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59 this act and chapter 298, Florida Statutes, as they may be
 60 amended from time to time.

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

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

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

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

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

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

86 (13) The method for collecting non-ad valorem assessments,
 87 fees, or service charges shall be as set forth in this act and

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88 chapters 197 and 298, Florida Statutes, as they may be amended
 89 from time to time.

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

93 Section 2. Creation of the district ratified and approved;
 94 change of name of district to Spring Lake Improvement
 95 District.--The decree of the circuit court of the of the Tenth
 96 Judicial Circuit in and for Highlands County, Florida, entered
 97 in Case Number 1841, creating and incorporating the Spring Lake
 98 Drainage District as a public corporation of this state, and all
 99 subsequent proceedings taken in the circuit court concerning
 100 that district, are hereby ratified, confirmed, and approved,
 101 except that the boundaries of said district shall be as
 102 hereinafter described. The drainage district shall henceforth be
 103 known by the name of Spring Lake Improvement District, and shall
 104 continue to be a public corporation of this state and have
 105 perpetual existence. All lawful debts, bonds, obligations,
 106 contracts, franchises, promissory notes, audits, minutes,
 107 resolutions, and other undertakings of the Spring Lake Drainage
 108 District are hereby validated and shall continue to be valid and
 109 binding on the Spring Lake Improvement District in accordance
 110 with their respective terms, conditions, covenants, and tenor.
 111 Any proceeding heretofore begun under chapter 298, Florida
 112 Statutes, or any other law, for the construction of any
 113 improvements, works, or facilities, for the assessment of
 114 benefits and damages or for the borrowing of money shall not be
 115 impaired or avoided by this act, but may be continued and
 116 completed in the name of the Spring Lake Improvement District.

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

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

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

130 All that part of Sections 16 and 17 lying North of the
 131 present right of way of said U.S. Highway No. 98;

132 The East half of Section 9;

133 All of Section 10;

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

136 The South 1/2 of Section 11 less the North 5/8 of the
 137 East half of the Southeast 1/4 of said Section 11, and

138 less the East 210 feet of the West 552 feet of the
 139 North 210 feet of the South 495 feet of the Southeast

140 1/4 of said Section 11, and less the present right of
 141 way of said U.S. Highway No. 98 and less a tract of

142 land in Lot 5, Section 11, recorded in Deed Book 129,
 143 Page 553, Public Records of Highlands County, Florida;

144 lying South and West of the Arbuckle Creek, containing
 145 one acre, and less a tract of land conveyed by A. J.

146 Duncan and Hattie M. Duncan, his wife, to John C.
 147 Thomas and Dorothy Mayer Thomas, his wife, and
 148 recorded in Deed Book 128, Page 304, Public Records of
 149 Highlands County, Florida, containing one acre;
 150 All Government Lots 12 and 13 of Section 12; with the
 151 reservation for an outfall ditch easement from Louis
 152 H. Alsmeyer and wife, Lottie H. Alsmeyer, to the State
 153 of Florida, dated October 30, 1947, recorded in Deed
 154 Book 108, Page 517, and conveying a 30 foot strip of
 155 land over a portion of said Government Lot 12 in
 156 Section 12;
 157 All of fractional Section 13;
 158 All of fractional Section 14, less present right of
 159 way of said U.S. Highway No. 98; and less all that
 160 portion of the Subdivision of Spring Lake Section One
 161 as recorded in Plat Book 9, Page 23, Public Records of
 162 Highlands County, Florida;
 163 All those portions of Section 15 lying South and East
 164 of said right of way of said U.S. Highway No. 98 and
 165 East of the East line of Spring Lake Section One
 166 Subdivision, Plat Book 9, Page 23, Public Records of
 167 Highlands County, Florida;
 168 All that part of fractional Section 22 lying East of
 169 the Southerly extension of the West line of Spring
 170 Lake Section One Subdivision, Plat Book 9, Page 23,
 171 Public Records of Highlands County, Florida;
 172 All that part of fractional Section 23 lying Southerly
 173 of the Subdivision of Spring Lake Section One, as
 174 recorded in Plat Book 9, Page 23, of the Public

175 Records of Highlands County, Florida;
 176 All containing 3,359 acres, more or less.
 177 which said lands are included within the following
 178 described boundaries:
 179 Beginning at the Northwest corner of the East Half (E
 180 1/2) of Section 9, Township 35 South, Range 30 East;
 181 thence South 89°38'30" East along the North line of
 182 said Section 9, (said North line of Section 9 is
 183 assumed to bear South 89°38'30" East and all other
 184 bearings shown herein are relative thereto) a distance
 185 of 2,713.31 feet to the Northwest corner of Section
 186 10; thence South 89°59'14" East along the North line
 187 of said Section 10, a distance of 4,869.06 feet to the
 188 Northeast corner of said Section 10; thence South
 189 00°00'16" West along the East line of Section 10, a
 190 distance of 2978.76 feet to the North line of the
 191 South Half (S 1/2) of Section 11; thence South
 192 89°53'44" East along said North line of the South half
 193 (S 1/2) of said Section 11, a distance of 4,216.90
 194 feet; thence South 00°12'18" West, a distance of
 195 2,152.51 feet; thence North 89°58'44" East, a distance
 196 of 340.51 feet; thence South 01°20'00" East, a
 197 distance of 210 feet; thence North 89°58'44" East, a
 198 distance of 210 feet; thence North 01°20'00" West, a
 199 distance of 210 feet; thence North 89°58'44" East, a
 200 distance of 770 feet to the East line of said Section
 201 11; thence South 00°12'18" West along said East line
 202 of Section 11, a distance of 495 feet to the Southwest
 203 corner of Fractional Section 12; thence North

204 36°12'54" East along the Northwesterly line of
 205 Government Lot 12 of said Fractional Section 12, a
 206 distance of 1,405.21 feet; thence North 70°08'05" East
 207 along the Government Meander Line of Government Lots
 208 12 and 13, of said Fractional Section 12, a distance
 209 of 793.48 feet; thence North 36°18'51" East, a
 210 distance of 992.76 feet; thence North 52°43'14" East,
 211 a distance of 641.15 feet, more or less, to the
 212 Northeast corner of said Government Lot 13; thence
 213 South 00°24'59" West, a distance of 1,947.37 feet,
 214 more or less, to the shoreline of Lake Istokpoga;
 215 thence Southwesterly along the shoreline of Lake
 216 Istokpoga through Fractional Sections 12, 13, 14, 23
 217 and part of Fractional Section 22 to the intersection
 218 of the shoreline and the Southerly extension of the
 219 West line of Spring Lake Section One a Subdivision
 220 recorded in Plat Book 9, Page 23, Public Records of
 221 Highlands County, Florida; thence North along said
 222 Southerly extension a distance of 1434.17 feet more or
 223 less to the Southwest corner of said Spring Lake
 224 Section One Subdivision; thence East along the South
 225 line of said Subdivision, a distance of 731.91 feet;
 226 thence North 62°08'00" East, a distance of 2463.74
 227 feet to the Southeast corner of said Subdivision;
 228 thence North 27°52'00" West, along the East line of
 229 said Subdivision and its Northerly extension to the
 230 center line of U.S. Highway No. 98 as now laid out and
 231 in use and recorded in Plat Book 4, Page 14 of said
 232 Public Records; thence South 62°08'00" West along said

233 center line, a distance of 3,105.57 feet to the
 234 beginning of a curve concave to the right having a
 235 radius of 1,432.39 feet and a central angle of
 236 28°58'45"; thence Westerly along the arc of said curve
 237 and said center line, a distance of 724.48 feet;
 238 thence North 88°53'15" West along the tangent to said
 239 curve and along said center line, a distance of 824.99
 240 feet to the East line of said Section 16; thence North
 241 00°26'13" East along said East line, a distance of
 242 50.02 feet to the North right of way line of said U.S.
 243 Highway No. 98; thence North 88°53'15" West along said
 244 right of way line, a distance of 131.25 feet; thence
 245 North 01°06'45" East along said right of way line, a
 246 distance of 30 feet to the North right of way line;
 247 thence North 88°53'15" West along said North right of
 248 way line, a distance of 4,596.83 feet; thence South
 249 01°06'45" West, a distance of 30 feet; thence North
 250 88°53'15" West along said North right of way line, a
 251 distance of 553.20 feet to the East line of Section
 252 17; thence North 88°52'15" West along said North right
 253 of way line, a distance of 2,047.78 feet; thence North
 254 88°43'15" West along said North right of way line, a
 255 distance of 3,222.59 feet to the East line of Section
 256 18; thence continue North 88°43'15" West along said
 257 North right of way line, a distance of 3,315.44 feet;
 258 thence North 04°26'45" West, a distance of 364.50
 259 feet; thence South 85°33'15" West, a distance of
 260 223.77 feet to the East right of way line of the
 261 Access Road to Hendricks Field as now laid out and in

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262 use; thence Northerly along the arc of a curve concave
263 to the left, having a radius of 1,008.20 feet and a
264 central angle of 41°13'42", a distance of 725.46 feet;
265 thence North 01°52'15" West along the tangent to said
266 curve and said East right of way line, a distance of
267 1,741.82 feet to the beginning of a curve concave to
268 the right having a radius of 2,814.79 feet and a
269 central angle of 03°39'30"; thence Northerly along the
270 arc of said curve and said East right of way line, a
271 distance of 179.72 feet to the North line of Section
272 18; thence North 89°02'39" East along said North line
273 of said Section 18, a distance of 3,390.48 feet to the
274 Northeast corner of Section 18; thence North 88°18'45"
275 East along the North line of Section 17, a distance of
276 5,285.76 feet to the Northeast corner of said Section
277 17; thence South 89°46'15" East along the North line
278 of Section 16, a distance of 2,648.72 feet to the West
279 line of the East Half (E 1/2) of said Section 9,
280 thence North 03°29'15" East along said West line, a
281 distance of 5,126.74 feet to the Northwest corner of
282 the East Half (E 1/2) of Section 9 and the Point of
283 Beginning.
284 Less the existing right of way of U.S. Highway No. 98.
285 Also less a tract of land in Government Lot 5, Section
286 11, Township 35 South, Range 30 East, recorded in Deed
287 Book 129, Page 553, Public Records of Highlands
288 County, Florida, lying South and West of Arbuckle
289 Creek, containing one acre.
290 Also less a tract of land recorded in Deed Book 128,

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291 Page 304, Public Records of Highlands County, Florida,
 292 containing one acre.
 293 Containing 3,359 acres, more or less.

294
 295 Section 4. Applicability of certain provisions of chapter
 296 298, Florida Statutes, to the Spring Lake Improvement District;
 297 inconsistent laws inapplicable.--The provisions of chapter 298,
 298 Florida Statutes, and all amendments thereto, now existing or
 299 hereafter enacted, are declared to be applicable to the Spring
 300 Lake Improvement District insofar as not inconsistent with the
 301 provisions of this act or any subsequent special acts relating
 302 to the Spring Lake Improvement District. Notwithstanding the
 303 foregoing, the provisions of sections 298.11, 298.12, 298.14,
 304 298.15, 298.17, 298.18, 298.19, 298.20, 298.23, 298.24, 298.25,
 305 298.365, 298.366, 298.401, 298.41, 298.465, 298.48, 298.52,
 306 298.54, 298.56, 298.57, 298.61, 298.70, 298.71, 298.72, 298.73,
 307 and 298.74, Florida Statutes, and amendments thereto, shall not
 308 be applicable to the Spring Lake Improvement District.

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

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

319 (2) "Bond" includes certificate, and provisions applicable

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

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

329 (4) "Cost," when used with reference to any project,
 330 includes, but is not limited to, the expenses of determining the
 331 feasibility or practicability of acquisition, construction, or
 332 reconstruction; the cost of surveys, estimates, plans, and
 333 specifications; the cost of acquisition, construction, or
 334 reconstruction; the cost of improvements, engineering, and
 335 fiscal and legal expenses and charges; the cost of all labor,
 336 materials, machinery, and equipment; the cost of all lands,
 337 properties, rights, easements, and franchises acquired; federal,
 338 state, and local taxes and assessments; financing charges; the
 339 creation of initial reserve and debt service funds; working
 340 capital; interest charges incurred or estimated to be incurred
 341 on money borrowed prior to and during construction and
 342 acquisition and for such period of time after completion of
 343 construction or acquisition as the board may determine; the cost
 344 of issuance of bonds pursuant to this act, including
 345 advertisements and printing; the cost of any election held
 346 pursuant to this act and all other expenses of issuance of
 347 bonds; discount, if any, on the sale or exchange of bonds;
 348 administrative expenses; such other expenses as may be necessary

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349 or incidental to the acquisition, construction, or
 350 reconstruction of any project or to the financing thereof, or
 351 the development of any lands within the district; and
 352 reimbursement of any public or private body, person, firm, or
 353 corporation for any moneys advanced in connection with any of
 354 the foregoing items of cost. Any obligation or expense incurred
 355 prior to the issuance of bonds in connection with the
 356 acquisition, construction, or reconstruction of any project or
 357 improvements thereon, or in connection with any other
 358 development of land that the board of the district shall
 359 determine to be necessary or desirable in carrying out the
 360 purposes of this act, may be treated as a party of such cost.

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

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

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

374 (8) "Sewer system" means any plant, system, facility, or
 375 property and additions, extensions, and improvements thereto at
 376 any future time constructed or acquired as part thereof useful
 377 or necessary or having the present capacity for future use in

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378 connection with the collection, treatment, purification, or
 379 disposal of sewage, including, without limitation, industrial
 380 wastes resulting from any process of industry, manufacture,
 381 trade, or business or from the development of any natural
 382 resources; and, without limiting the generality of the
 383 foregoing, shall include treatment plants, pumping stations,
 384 lift stations, valves, force mains, intercepting sewers,
 385 laterals, pressure lines, mains, and all necessary appurtenances
 386 and equipment, all sewer mains, laterals and other devices for
 387 the reception and collection of sewage from premises connected
 388 therewith, and all real and personal property and any interest
 389 therein, rights, easements, and franchises of any nature
 390 whatsoever relating to any such system and necessary or
 391 convenient for operation thereof.

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

403 (10) "Water system" means any plant, system, facility, or
 404 property and additions, extensions, and improvements thereto at
 405 any future time constructed or acquired as part thereof, useful
 406 or necessary or having the present capacity for future use in

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407 connection with the development of sources, treatment, or
 408 purification and distribution of water and, without limiting the
 409 generality of the foregoing, includes dams, reservoirs, storage
 410 tanks, mains, lines, valves, pumping stations, laterals, and
 411 pipes for the purpose of carrying water to the premises
 412 connected with such system, and all rights, easements, and
 413 franchises of any nature whatsoever relating to any such system
 414 and necessary or convenient for the operation thereof.

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

417 (1) The board of the district shall exercise the powers
 418 granted to the district under this act and under chapter 298,
 419 Florida Statutes. The board shall consist of the number of
 420 members, and each member shall hold office for the term of years
 421 until his or her successor shall be chosen and shall qualify, as
 422 set forth in section 189.4051, Florida Statutes. All members of
 423 the board shall be landowners within the district.

424 (2) In the month of November of each year commencing
 425 November of 1992, there shall be held a meeting of the
 426 landowners of the district at a location within the district in
 427 Highlands County for the purpose of electing one supervisor for
 428 a term of 3 years. The president of the board at the time of the
 429 November 1992 election shall have his or her term extended until
 430 the November 1994 election. The secretary of the board at the
 431 time of the November 1992 election shall have his or her term
 432 extended until the November 1993 election. The remaining
 433 position of supervisor shall stand for election at the November
 434 1992 meeting of landowners. Notice of said landowners meeting
 435 shall be published once a week for 2 consecutive weeks in a

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

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

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

464 (5) As soon as practicable after each election, the board

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465 shall organize by choosing one of their number as president of
 466 the board and by electing a secretary, who need not be a member
 467 of the board.

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

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

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

488 Section 7. Appointment and duties of district
 489 manager.--For the purpose of preserving and maintaining any
 490 facility constructed or erected under the provisions of this act
 491 or under the provisions of chapter 298, Florida Statutes, and
 492 for maintaining and operating the equipment owned by the
 493 district and such other duties as may be prescribed by the

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494 board, the board may employ and fix the compensation of a
 495 district manager who shall have charge and supervision of the
 496 works of the district.

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

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

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

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

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

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

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

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

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

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

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

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

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

577 (8) To construct or enlarge, or cause to be constructed or
 578 enlarged, any and all bridges or culverts that may be needed in
 579 or out of the district, across any drain, ditch, canal,
 580 floodway, holding basin, excavation, public highway, tract,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

649 (21) To own, acquire, construct, reconstruct, equip,
 650 operate, maintain, extend, and improve water systems and sewer
 651 systems or combined water and sewer systems; to regulate the use
 652 of sewers and the supply of water within the district and to
 653 prohibit or regulate the use and maintenance of outhouses,
 654 privies, septic tanks, or other sanitary structures or
 655 appliances within the district; to prescribe methods of
 656 pretreatment of wastes not amenable to treatment with domestic
 657 sewage before accepting such wastes for treatment and to refuse
 658 to accept such wastes when not sufficiently pretreated as may be
 659 prescribed, and to prescribe penalties for the refusal of any
 660 person or corporation to so pretreat such wastes; to sell or
 661 otherwise dispose of the effluent, sludge, or other byproducts
 662 as a result of sewage treatment; and to construct and operate
 663 connecting, intercepting, or outlet sewers and sewer mains and
 664 pipes and water mains, conduits, or pipelines in, along, or
 665 under any street, alleys, highways, or other public places or
 666 ways within or without the district, when deemed necessary or
 667 desirable by the board. The plans for any water or sewer system

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668 shall be subject to the approval of the State Board of Health.

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

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

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

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

693 (26) To require every landowner within the district to
 694 maintain his or her respective property in a neat and attractive
 695 condition, free of high grass, weeds, underbrush, and refuse; to
 696 regulate and restrict by appropriate resolution the maintenance

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697 thereof; to mow and maintain said property on the landowner's
 698 failure to do so; and to impose, assess, collect, and place a
 699 lien upon such property for the cost and expense of mowing and
 700 maintenance by the district.

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

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

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

708 Section 13. Annual budget.--Prior to May 15th of each year
 709 after the effective date of this act, the secretary of the
 710 district shall prepare a proposed budget to be submitted to the
 711 board for their approval. The proposed budget shall include an
 712 estimate of all necessary expenditures of the district for the
 713 next ensuing fiscal year and an estimate of income to the
 714 district from the taxes and assessments provided in this act.
 715 The board shall consider the proposed budget item by item and
 716 may either approve the budget as proposed by the district
 717 manager or modify the same in part or in whole. The board shall
 718 indicate their approval of the budget by resolution, which
 719 resolution shall provide for a hearing on the budget as
 720 approved. Notice of the hearing on the budget shall be published
 721 in a newspaper in general circulation within the district in
 722 Highlands County once a week for 2 consecutive weeks; providing
 723 that the second publication shall not be less than 7 days after
 724 the first publication. The notice shall be directed to all
 725 landowners in the district and shall state the purpose of the

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726 meeting. The notice shall further contain a designation of the
 727 date, time, and place of the public hearing, which shall be not
 728 less than 7 days after the second publication. At the time and
 729 place designated in the notice, the board shall hear all
 730 objections to the budget as proposed, and make such changes as
 731 the board deems necessary. At the conclusion of the budget
 732 hearing the board shall, by resolution, adopt the budget as
 733 finally approved by the board.

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

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

749 (2) The board may call special meetings of the landowners
 750 at any time to receive reports of the board or for each other
 751 purpose as the board may determine. A special meeting of the
 752 landowners may also be called at any time upon notice as
 753 provided hereinabove at the written request of the owners of not
 754 less than 25 percent in acreage of the land within the district

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755 for the purpose of taking any lawful action by the landowners of
 756 the district. Such special meeting shall be called by any court
 757 of competent jurisdiction in the event that the board fails to
 758 do so upon request as provided in the preceding sentence. Except
 759 as otherwise provided in section 6 of this act with respect to
 760 the election of supervisors, action taken at a meeting of the
 761 landowners shall be by affirmative vote of the owners of at
 762 least a majority in acreage of the land within the district
 763 represented at such meeting.

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

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

775 (1) The board shall cause to be made by the chief engineer
 776 or such other engineer or engineers as the board may employ for
 777 that purpose, a complete and comprehensive plan for the drainage
 778 and reclamation of the lands located within the district. The
 779 engineer or engineers designated by the board to make said plan
 780 shall make all necessary surveys of the lands within the
 781 boundary lines of said district and of all lands adjacent
 782 thereto that will be improved or reclaimed in part or in whole
 783 by any system of drainage that may be outlined and adopted, and

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784 shall make a report in writing to the board with maps and
785 profiles of said surveys, which report shall contain a full and
786 complete plan for drainage and reclaiming the lands located
787 within the district from overflow or damage by water, with the
788 length, width, and depth of such canals, ditches, dikes, or
789 levees or other works as may be necessary in conjunction with
790 any canals, drains, ditches, dikes, levees, or other works
791 heretofore constructed by any other drainage or reclamation
792 district, or any other person or persons, or which may hereafter
793 be built by any or either of such agencies that may be necessary
794 or which can be advantageously used in such plan and also an
795 estimate of the cost of carrying out and completing the plan of
796 reclamation, including the cost of superintending the same and
797 all incidental expenses in connection therewith.

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

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

812 (4) When the board approves a plan, a resolution shall be

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813 adopted and a certified copy thereof shall be filed in the
 814 office of the secretary and incorporated into the records of the
 815 district.

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

822 (6) Within 20 days after the final adoption of the plan by
 823 the board, the secretary of the district shall prepare and
 824 transmit a certified copy thereof to the clerk of the circuit
 825 court and at the same time the board shall file with said clerk
 826 a petition that the said court appoint three commissioners to
 827 appraise the lands to be acquired for right-of-way, holding
 828 basins, and other drainage works of the district and to assess
 829 benefits and damages accruing to all lands within the district
 830 by reason of the execution of the plan. Immediately after the
 831 filing of such petition the judge of said court in whose
 832 division the petition shall have been assigned shall by an order
 833 appoint three commissioners, who shall be freeholders residing
 834 within the state, and who shall not be landowners in said
 835 district, nor of kin within the fourth degree of consanguinity
 836 to any person owning land in said district. A majority of said
 837 commissioners shall constitute a quorum and shall control the
 838 action of the commissioners on all questions.

839 (7) Immediately upon the filing of said order of
 840 appointment, the secretary of the district shall notify each of
 841 said commissioners of his or her appointment, and in the said

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

860 (8) Immediately after qualifying as provided in subsection
 861 (7), the commissioners shall commence the performance of their
 862 duties. The chief engineer, or one of his or her assistants,
 863 shall accompany said commissioners when engaged in the discharge
 864 of their duties and shall render his or her opinion in writing
 865 when called for. Said commissioners shall proceed to view the
 866 premises and determine the value of the lands within or without
 867 the district to be acquired and used for rights-of-way, holding
 868 basins, and other works described in the plan and they shall
 869 appraise all benefits and damages which will accrue to all lands
 870 by reason of the execution of the plan. The commissioners in

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871 appraising benefits to lands, public highways, railroads, and
 872 other rights-of-way shall not consider what benefits will be
 873 derived by such property after other ditches, improvements, or
 874 other plans shall have been constructed, but they shall appraise
 875 only such benefits as will be derived from the construction of
 876 the works and improvements described in the plan or as the same
 877 may afford an outlet for drainage or protection from overflow of
 878 such property. The commissioners shall give due consideration
 879 and credit to any other drainage works which have already been
 880 constructed and which afford partial or complete protection to
 881 any tract or parcel of land within the district. The public
 882 highways, railroads, and other rights-of-way shall be appraised
 883 according to the increased physical efficiency and decreased
 884 maintenance cost of roadways by reason of the improvements. The
 885 commissioners shall have no power to change the plan. The
 886 commissioners shall prepare a report of their findings, which
 887 shall be arranged in tabular form, the columns of which shall be
 888 headed as follows: column 1 "Owner of Property Appraised";
 889 column 2 "Description of Property Appraised"; column 3 "Number
 890 of Acres Appraised"; column 4 "Amount of Benefits Appraised";
 891 column 5 "Amount of Damages Appraised"; column 6 "Number of
 892 Acres to be Taken for Rights-of-way, Holding Basins, etc."; and
 893 column 7 "Value of Property to be Taken." They shall also, by
 894 and with the advice of the chief engineer, estimate the cost of
 895 the works described in the plan, which estimate shall include
 896 the cost of property required for rights-of-way, holding basins,
 897 and other works, the probable expense of organization and
 898 administration as estimated by the board of supervisors, and all
 899 of the expenses of the district during the period of executing

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900 the plan. Before appraisals of compensation and damages are
 901 made, the board may report to the commissioners the parcels of
 902 land it may wish to purchase and for which it may wish
 903 appraisals to be made, both for easement and for purchase in fee
 904 simple, and the board may specify the particular purpose for
 905 which, and the extent to which, an easement in any property is
 906 desired, describing such purpose and extent. Wherever so
 907 instructed by the board, the commissioners shall appraise lands
 908 which it may be necessary or desirable for the district to own
 909 and when so requested by the board they shall also appraise both
 910 the total value of the land and also the damages due to any
 911 easement required for the purposes of the district.

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

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

925 "NOTICE OF FILING COMMISSIONERS' REPORT FOR SPRING
 926 LAKE IMPROVEMENT DISTRICT.

927 Notice is hereby given that the Commissioners
 928 heretofore appointed to appraise benefits and damages

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

942 _____
 943 Clerk of the Circuit Court of
 944 Highlands County, Florida"_____

946 The drainage district or any owner of land or other property to
 947 be affected by said report may file exception to any part, or
 948 all, of the report of said commissioners within the time
 949 specified in the notice prescribed in the preceding paragraph.
 950 All exceptions shall be heard and determined by the court. If no
 951 exceptions are filed, or if it is shown, upon the hearing of all
 952 of said exceptions, that the estimated cost of construction of
 953 improvements contemplated in the plan is less than the benefits
 954 assessed against the lands in said district, the court shall
 955 approve and confirm said commissioners' report; but, if the
 956 court upon hearing the objections filed, finds that any or all
 957 such objections should be sustained, it shall order the report

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958 changed to conform with such findings, and when so changed the
 959 court shall approve and conform such report and enter its decree
 960 accordingly. The court shall adjudge and apportion the costs
 961 incurred by the exceptions filed, and shall condemn any land or
 962 other property, that is shown by the report of the commissioners
 963 to be needed for rights-of-way, holding basins, or other works,
 964 following the procedure provided in chapters 73 and 74, Florida
 965 Statutes; provided, however, that any property owner may accept
 966 the assessment of damages in his or her favor made by the
 967 commissioners, or acquiesce in their failure to assess damages
 968 in his or her favor, and shall be construed to have done so,
 969 unless he or she gives the supervisors of the district, on or
 970 before the time shall have expired for filing exceptions, as
 971 provided in this act, notice in writing that he or she demands
 972 an assessment of his or her damages by a jury; in which event
 973 the supervisors of the district shall institute in the circuit
 974 court of Highlands County an action to condemn the lands and
 975 other property that must be taken or damaged in the making of
 976 such improvements, with the right and privilege of paying into
 977 court a sum to be fixed by the circuit court or judge, and
 978 proceeding with the work, before the assessment by the jury;
 979 provided, any person or party interested may prosecute and
 980 appeal to the appropriate district court of appeal in the manner
 981 and within the time provided by the Florida appellate rules.

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

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987 permanent record.

988 Section 16. Adoption, revision, and revocation of water
 989 control plan.--In addition to and not in limitation of its
 990 powers to provide for and adopt a water control plan provided in
 991 section 15 and under section 298, Florida Statutes, and
 992 amendments thereto, the board may at any time and from time to
 993 time adopt, revoke, or modify in whole or in part, any plan or
 994 any plan providing for the drainage of lands within the
 995 district, and may provide for such new and additional drainage
 996 facilities, canals, ditches, levees, and other works as the
 997 board may determine. In connection with the revision of any plan
 998 or the providing of any new or additional drainage facilities,
 999 canals, ditches, levees, or other works, or in the event the
 1000 total taxes and assessments theretofore levied or the funds
 1001 derived from the sale of bonds are insufficient to pay the cost
 1002 of any drainage works, benefits may be reassessed, additional
 1003 assessments made, and taxes levied in accordance with the
 1004 procedures provided in this act or in chapter 298, Florida
 1005 Statutes. The board may at any time approve and make effective
 1006 technical changes or modifications in any plan or drainage not
 1007 affecting assessed benefits, levy of taxes, or the security of
 1008 bondholders.

1009 Section 17. Assessing land for reclamation; apportionment
 1010 of tax; lands belonging to state assessed; drainage tax
 1011 record.--After the lists of lands, with the assessed benefits
 1012 and the decree and judgment of court, have been filed in the
 1013 office of the clerk of the circuit court as provided in section
 1014 15, then the board shall, without any unnecessary delay, levy a
 1015 tax of such portion of said lands in the district to which

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1016 benefits have been assessed, as may be found necessary by the
 1017 board of supervisors to pay the costs of the completion of the
 1018 proposed works and improvements, as shown in said plan and in
 1019 carrying out the objects of said district; and, in addition
 1020 thereto, 10 percent of said total amount for emergencies. The
 1021 said tax shall be apportioned to, and levied on, each tract of
 1022 land in said district in proportion to the benefits assessed,
 1023 and not in excess thereof; and in case bonds are issued, as
 1024 provided in this chapter, a tax shall be levied in a sum not
 1025 less than an amount 90 percent of which shall be equal to the
 1026 principal of said bonds. The amount of bonds to be issued for
 1027 paying the cost of the works as set forth in the plan shall be
 1028 ascertained and determined by the board, provided, however, that
 1029 the total amount of all bonds to be issued by the district shall
 1030 in no case exceed 90 percent of the benefits assessed upon the
 1031 lands of the district. The amount of the interest (as estimated
 1032 by said board), which will accrue on such bonds, shall be
 1033 included and added to the said tax, but the interest to accrue
 1034 on account of the issuing of said bonds shall not be construed
 1035 as a part of the costs of construction in determining whether or
 1036 not the expenses and costs of making said improvements are equal
 1037 to, or in excess of, the benefits assessed. The secretary of the
 1038 board of supervisors, as soon as said total tax is levied,
 1039 shall, at the expense of the district, prepare a list of all
 1040 taxes levied, in the form of a well-bound book, which book shall
 1041 be endorsed and named "DRAINAGE TAX RECORD OF SPRING LAKE
 1042 IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA," which
 1043 endorsement shall be printed or written at the top of each page
 1044 in said book, and shall be signed and certified by the president

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1045 and secretary of the board, attested by the seal of the
 1046 district, and the same shall thereafter become a permanent
 1047 record in the office of said secretary.

1048 Section 18. Prepayment of taxes or assessments.--The board
 1049 may provide that any tax or assessment may be paid at any time
 1050 before due, together with the interest accrued thereon to the
 1051 date of prepayment and any prepayment premiums or penalties, if
 1052 such prior payment shall be permitted by the proceedings
 1053 authorizing any bonds or other obligations for the payment of
 1054 which special assessments have been pledged or taxes levied.

1055 Section 19. Tax liens.--All taxes of the district provided
 1056 for in this act or chapter 298, Florida Statutes, together with
 1057 all penalties for default in the payment of the same and all
 1058 costs in collecting the same including reasonable attorney's
 1059 fees fixed by the court and taxed as cost in the action brought
 1060 to enforce payment, shall from January 1 for each year the
 1061 property is liable to assessment and until paid constitute a
 1062 lien of equal dignity with the liens for state and county taxes
 1063 and other taxes of equal dignity with state and county taxes
 1064 upon all the lands against which such taxes shall be levied. A
 1065 sale of any of the real property within the district for state
 1066 and county or other taxes shall not operate to relieve or
 1067 release the property so sold from the lien for subsequent
 1068 district taxes or installments of district taxes which lien may
 1069 be enforced against such property as though no such sale thereof
 1070 had been made. The provisions of section 194.171, Florida
 1071 Statutes, and amendments thereto shall be applicable to district
 1072 taxes with the same force and effect as if said provisions were
 1073 expressly set forth in this act.

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1074 Section 20. Issuance of bond anticipation notes.--In
1075 addition to the other powers provided for in this act and not in
1076 limitation thereof, the district shall have the power, at any
1077 time and from time to time after the issuance of any bonds of
1078 the district shall have been authorized, to borrow money for the
1079 purposes for which such bonds are to be issued in anticipation
1080 of the receipt of the proceeds of the sale of such bonds and to
1081 issue bond anticipation notes in a principal sum not in excess
1082 of the authorized maximum amount of such bond issue. Such notes
1083 shall be in such denomination or denominations, bear interest at
1084 such rate as the board may determine not to exceed 10 percent
1085 per annum, mature at such time or times not later than 5 years
1086 from the date of issuance, and be in such form and executed in
1087 such manner as the board shall prescribe. Such notes may be sold
1088 at either public or private sale or, if such notes shall be
1089 renewal notes, may be exchanged for notes then outstanding on
1090 such terms as the board shall determine. Such notes shall be
1091 paid from the proceeds of such bonds when issued. The board may
1092 in its discretion, in lieu of retiring the notes by means of
1093 bonds, retire them by means of current revenues or from any
1094 taxes or assessments levied for the payment of such bonds, but
1095 in such event a like amount of the bonds authorized shall not be
1096 issued.

1097 Section 21. Short-term borrowing.--The district at any
1098 time may obtain loans, in such amount and on such terms and
1099 conditions as the board may approve, for the purpose of paying
1100 any of the expenses of the district or any costs incurred or
1101 that may be incurred in connection with any of the projects of
1102 the district, which loans shall have a term not exceeding 2

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1103 years from the date of issuance thereof, and may be renewable
 1104 for a like term or terms, shall bear such interest as the board
 1105 may determine, not to exceed 10 percent per annum, and may be
 1106 payable from and secured by a pledge of such funds, revenues,
 1107 taxes, and assessments as the board may determine. For the
 1108 purpose of defraying such costs and expenses, the district may
 1109 issue negotiable notes, warrants, or other evidences of debt
 1110 signed on behalf of the district by any one of the board duly
 1111 authorized by the board, such notes or other evidences of
 1112 indebtedness to be payable at such times, to bear such interest
 1113 as the board may determine not to exceed 10 percent per annum,
 1114 and to be sold or discounted at such price or prices and on such
 1115 terms as the board may deem advisable. The board shall have the
 1116 right to provide for the payment thereof by pledging the whole
 1117 or any part of the funds, revenues, taxes, and assessments of
 1118 the district. The approval of the qualified electors who are
 1119 freeholders residing in the district shall not be necessary
 1120 except where required by the Florida Constitution.

1121 Section 22. Issuance of bonds.--In the discretion of the
 1122 board, any issue of bonds may be secured by a trust agreement by
 1123 and between the district and a corporate trustee or trustees,
 1124 which may be any trust company or bank having the powers of a
 1125 trust company within or without the state. The resolution
 1126 authorizing the issuance of the bonds or such trust agreement
 1127 may pledge the revenues to be received from any projects of the
 1128 district and may contain such provisions for protecting and
 1129 enforcing the rights and remedies of the bondholders as the
 1130 board may approve, including, without limitation, covenants,
 1131 setting forth the duties of the district in relation to the

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1132 acquisition, construction, reconstructions, improvements,
 1133 maintenance, repair, operation, and insurance of any projects,
 1134 the fixing and revising of the rates, fees, and charges, and the
 1135 custody, safeguarding, and application of all moneys, and for
 1136 the employment of counseling engineers in connection with such
 1137 acquisition, construction, reconstruction, improvement,
 1138 maintenance, repair, or operation. It shall be lawful for any
 1139 bank or trust company incorporated under the laws of the state
 1140 which may act as a depository of the proceeds of bonds or of
 1141 revenues to furnish such indemnifying bonds or to pledge such
 1142 securities as may be required by the district. Such resolution
 1143 or trust agreement may set forth the rights and remedies of the
 1144 bondholders and of the trustee, if any, and may restrict the
 1145 individual right of action by bondholders. The board may provide
 1146 for the payment of the proceeds of the sale of the bonds and the
 1147 revenues of any project to such officer, board, or depository as
 1148 it may designate for the custody thereof, and for the method of
 1149 disbursement thereof with such safeguards and restrictions as it
 1150 may determine. All expenses incurred in carrying out the
 1151 provisions of such resolution or trust agreement may be treated
 1152 as party of the cost of operation of the project to which such
 1153 trust agreement pertains.

1154 Section 23. Sale of bonds.--Bonds may be sold in blocks or
 1155 installments at different times, or an entire issue or series
 1156 may be sold at one time. Bonds may be sold at public or private
 1157 sale after such advertisement, if any, as the board may deem
 1158 advisable but not in any event at less than 90 percent of the
 1159 par value thereof, together with accrued interest thereon. Bonds
 1160 may be sold or exchanged for refunding bonds. Special assessment

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1161 and revenue bonds may be delivered as payment by the district of
 1162 the purchase price or lease of any project or part thereof, or a
 1163 combination of projects or parts thereof, or as the purchase
 1164 price or exchanged for any property, real, personal, or mixed,
 1165 including franchises, or services rendered by any contractor,
 1166 engineer or other person, all at one time or in blocks from time
 1167 to time, in such manner and upon such terms as the board in its
 1168 discretion shall determine. The price or prices for any bonds
 1169 sold, exchanged, or delivered may be:

1170 (1) The money paid for the bonds.

1171 (2) The principal amount, plus accrued interest to the
 1172 date of redemption or exchange, or outstanding obligations
 1173 exchanged for refunding bonds.

1174 (3) In the case of special assessment or revenue bonds,
 1175 the amount of any indebtedness to contractors or other persons
 1176 paid with such bonds, or the fair value of any properties
 1177 exchanged for the bonds, as determined by the board.

1178 Section 24. Authorization and form of bonds.--Bonds may be
 1179 authorized by resolution or resolutions of the board, which
 1180 shall be adopted by a majority of all the members thereof then
 1181 in office. Such resolution or resolutions may be adopted at the
 1182 same meeting at which they are introduced, and need not be
 1183 published or posted. The board may by resolution authorize the
 1184 issuance of bonds, fix the aggregate amount of bonds to be
 1185 issued, the purpose or purposes for which the moneys derived
 1186 therefrom shall be expended, the rate or rates of interest, not
 1187 to exceed 10 percent per annum, the denomination of the bonds,
 1188 whether or not the bonds are to be issued in one or more series,
 1189 the date or dates of maturity, which shall not exceed 40 years

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1190 from their respective dates of issuance, the medium of payment,
 1191 the place or places within or without the state where payment
 1192 shall be made, registration privileges, redemption terms and
 1193 privileges (whether with or without premium), the manner of
 1194 execution, the form of the bonds including any interest coupons
 1195 to be attached thereto, the manner of execution of bonds and
 1196 coupons, and any and all other terms, covenants, and conditions
 1197 thereof, and the establishment of revenue or other funds. Such
 1198 authorizing resolution may further provide that such bonds may
 1199 be executed manually or by engraved, lithographed, or facsimile
 1200 signature, provided that where signatures are engraved,
 1201 lithographed, or facsimiled no bond shall be valid unless
 1202 countersigned by a registrar or other officer designated by
 1203 appropriate resolution of the board. The seal of the district
 1204 may be affixed, lithographed, engraved, or otherwise reproduced
 1205 in facsimile on such bonds. In case any officer whose signature
 1206 shall appear on any bonds or coupons shall cease to be such
 1207 officer before the delivery of such bonds, such signature or
 1208 facsimile shall nevertheless be valid and sufficient for all
 1209 purposes the same as if he or she had remained in office until
 1210 such delivery.

1211 Section 25. Interim certificates; replacement
 1212 certificates.--Pending the preparation of definitive bonds, the
 1213 board may issue interim certificates or receipts or temporary
 1214 bonds, in such form and with such provisions as the board may
 1215 determine, exchangeable for definitive bonds when such bonds
 1216 shall have been executed and are available for delivery. The
 1217 board may also provide for the replacement of any bond which
 1218 shall become mutilated, lost, or destroyed.

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1219 Section 26. Negotiability of bonds.--Any bond issued under
 1220 this act and any interim certificate or receipt or temporary
 1221 bond shall, in the absence of an express recital on the face
 1222 thereof that it is nonnegotiable, be fully negotiable and shall
 1223 be and constitute negotiable instruments within the meaning and
 1224 for all purposes of the law merchant and the laws of this state.

1225 Section 27. Defeasance.--The board may make such provision
 1226 with respect to the defeasance of the right, title, and interest
 1227 of the holders of any of the bonds and obligations of the
 1228 district in any revenues, funds, or other properties by which
 1229 such bonds are secured as the board deems appropriate and,
 1230 without limitation on the foregoing, may provide that when such
 1231 bonds or obligations become due and payable or shall have been
 1232 called for redemption, and the whole amount of the principal,
 1233 interest, and premium, if any, due and payable upon the bonds or
 1234 obligations then outstanding shall be paid, or sufficient moneys
 1235 or direct obligations of the United States Government the
 1236 principal of and the interest on which when due will provide
 1237 sufficient moneys shall be held or deposited in trust for such
 1238 purpose, and provision shall also be made for paying all other
 1239 sums payable in connection with such bonds or other obligations,
 1240 then and in such event the right, title, and interest of the
 1241 holders of the bonds in any revenues, funds, or other properties
 1242 by which such bonds are secured shall thereupon cease,
 1243 determine, and become void, and the board may apply any surplus
 1244 in any sinking fund established in connection with such bonds or
 1245 obligations and all balances remaining in all other funds or
 1246 accounts other than money held for the redemption or payment of
 1247 the bonds or other obligations to any lawful purpose of the

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1248 district as the board shall determine.

1249 Section 28. Issuance of additional bonds.--If the proceeds
 1250 of any bonds shall be less than the cost of completing the
 1251 project in connection with which such bonds are issued, the
 1252 board may authorize the issuance of additional bonds, upon such
 1253 terms and conditions as the board may provide in the resolution
 1254 authorizing the issuance thereof, but only in compliance with
 1255 the resolution or other proceedings authorizing the issuance of
 1256 the original bonds.

1257 Section 29. Refunding bonds.--The district shall have the
 1258 power to issue bonds to provide for the retirement or refunding
 1259 of any bonds or obligations of the district that at the time of
 1260 such issuance are or subsequently thereto become due and
 1261 payable, or that at the time of issuance have been called or
 1262 will be subject to call for redemption within 10 years
 1263 thereafter, or the surrender of which can be procured from the
 1264 holders thereof at prices satisfactory to the board. Refunding
 1265 bonds may be issued at any time when in the judgment of the
 1266 board such issuance will be advantageous to the district. No
 1267 approval of the qualified electors who are freeholders residing
 1268 in the district shall be required for the issuance of refunding
 1269 bonds except in cases where such approval is required by the
 1270 Florida Constitution. The board may by resolution confer upon
 1271 the holders of such refunding bonds all rights, powers, and
 1272 remedies to which the holders would be entitled if they
 1273 continued to be the owners and had possession of the bonds for
 1274 the refinancing of which said refunding bonds are issued,
 1275 including, but not limited to, the preservation of the lien of
 1276 such bonds on the revenues of any project or on pledged funds,

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1277 without extinguishment, impairment, or diminution thereof. The
 1278 provisions of this act pertaining to bonds of the district
 1279 shall, unless the context otherwise requires, govern the
 1280 issuance of refunding bonds, the form and other details thereof,
 1281 the rights of the holders thereof, and the duties of the board
 1282 with respect to the same.

1283 Section 30. Revenue bonds.--

1284 (1) The district shall have the power to issue revenue
 1285 bonds from time to time without limitation as to amount. Such
 1286 revenue bonds may be secured by or payable from the gross or net
 1287 pledge of the revenues to be derived from any project or
 1288 combination of projects, from the rates, fees, or other charges
 1289 to be collected from the users of any project or projects, from
 1290 any revenue-producing undertaking or activity of the district,
 1291 or from any other source or pledged security. Such bonds shall
 1292 not constitute an indebtedness of the district, and the approval
 1293 neither of the qualified electors nor of the qualified electors
 1294 who are freeholders shall be required unless such bonds are
 1295 additionally secured by the full faith and credit and taxing
 1296 power of the district.

1297 (2) Any two or more projects may be combined and
 1298 consolidated into a single project, and may thereafter be
 1299 operated and maintained as a single project. The revenue bonds
 1300 authorized herein may be issued to finance any one or more such
 1301 projects, regardless whether or not such projects have been
 1302 combined and consolidated into a single project. If the board
 1303 deems it advisable, the proceedings authorizing such revenue
 1304 bonds may provide that the district may thereafter combine the
 1305 projects then being financed or theretofore financed with other

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1306 projects to be subsequently financed by the district, and that
 1307 revenue bonds to be thereafter issued by the district shall be
 1308 on parity with the revenue bonds then being issued, all on such
 1309 terms, conditions, and limitations as shall be provided, and may
 1310 further provide that the revenues to be derived from the
 1311 subsequent projects shall at the time of the issuance of such
 1312 parity revenue bonds be also pledged to the holders of any
 1313 revenue bonds theretofore issued to finance the revenue
 1314 undertakings which are later combined with such subsequent
 1315 projects. The district may pledge for the security of the
 1316 revenue bonds a fixed amount, without regard to any fixed
 1317 proportion of the gross revenues of any project.

1318 Section 31. General obligations bonds.--

1319 (1) The district shall have the power from time to time to
 1320 issue general obligation bonds in an aggregate principal amount
 1321 of bonds outstanding at any one time not in excess of 35 percent
 1322 of the assessed value of the taxable property within the
 1323 district as shown on the pertinent tax records at the time of
 1324 the authorization of the general obligation bonds for which the
 1325 full faith and credit of the district is pledged. Except for
 1326 refunding bonds, no general obligation bonds shall be issued
 1327 unless the issuance thereof shall have been approved at an
 1328 election of freeholders held in accordance with the requirements
 1329 for such election as prescribed by the Florida Constitution.
 1330 Such elections shall be called to be held in the district by the
 1331 Board of County Commissioners of Highlands County upon the
 1332 request of the board of the district. The expenses of calling
 1333 and holding such referendum elections shall be borne by the
 1334 district and the district shall reimburse the county for any

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1335 expenses incurred in calling or holding such elections. In the
 1336 alternative, at the option of the board, the board may make such
 1337 other provision for the registration of such qualified electors
 1338 who are freeholders and the calling and holding of such
 1339 elections as the board may from time to time deem appropriate.

1340 (2) The district may pledge its full faith and credit for
 1341 the payment of the principal and interest on such general
 1342 obligations bonds, and for any reserve or other funds provided
 1343 therefor, and may unconditionally and irrevocably pledge itself
 1344 to levy ad valorem taxes on all taxable property in the
 1345 district, to the extent necessary for the payment thereof,
 1346 without limitations as to rate or amount.

1347 (3) If the board shall determine to issue general
 1348 obligation bonds for more than one different purpose, the
 1349 approval of the issuance of the bonds for each and all such
 1350 purposes may be submitted to the freeholders on one and the same
 1351 ballot. The failure of the freeholders to approve the issuance
 1352 of bonds for any one or more purposes shall not defeat the
 1353 approval of bonds for any purpose which shall be approved by the
 1354 freeholders.

1355 Section 32. Bonds as legal investment or
 1356 security.--Notwithstanding any provisions of any other law to
 1357 the contrary, all bonds issued under the provisions of this act
 1358 shall constitute legal investments for savings banks, banks,
 1359 trust companies, insurance companies, executors, administrators,
 1360 trustees, guardians, and other fiduciaries, and for any board,
 1361 body, agency, instrumentality, county, municipality, or other
 1362 political subdivision of the state, and shall be and constitute
 1363 securities which may be deposited by bands or trust companies as

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1364 security for deposits of state, county, municipal, or other
 1365 public funds, or by insurance companies as required or voluntary
 1366 statutory deposits.

1367 Section 33. Covenants.--Any resolution authorizing the
 1368 issuance of bonds may contain such covenants as the board may
 1369 deem advisable and all such covenants shall constitute valid and
 1370 legally binding and enforceable contracts between the district
 1371 and the bondholders, regardless of the time of issuance thereof.
 1372 Such covenants may include, without limitation, covenants
 1373 concerning the disposition of the bond proceeds; the use and
 1374 dispositions of project revenues; the pledging of revenues,
 1375 taxes, and assessments; the obligations of the district with
 1376 respect to the operation of the project and the maintenance of
 1377 adequate project revenues; the issuance of additional bonds; the
 1378 appointment, powers, and duties of trustees and receivers; the
 1379 acquisition of outstanding bonds and obligations; restrictions
 1380 on the establishing of competing projects or facilities;
 1381 restrictions on the sale or disposal of the assets and property
 1382 of the district; the priority of assessment liens; the priority
 1383 of claims by bondholders on the taxing power of the district;
 1384 the maintenance of deposits to assure the payment of revenues by
 1385 users of district facilities and services; the discontinuance of
 1386 district services by reason of delinquent payments; acceleration
 1387 upon default; the execution of necessary instruments; the
 1388 procedure for amending or abrogating covenants with the
 1389 bondholders; and such other covenants as may be deemed necessary
 1390 or desirable for the security of the bondholders.

1391 Section 34. Validity of bonds; validation proceedings.--
 1392 (1) Any bonds issued by the district shall be

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

1415 (2) The power of the district to issue bonds under the
 1416 provisions of this act may be determined and any of the bonds of
 1417 the district may be validated and confirmed by circuit court
 1418 decree, under the provisions of chapter 75, Florida Statutes,
 1419 and laws amendatory thereof or supplementary thereto.

1420 Section 35. Within act furnishes full authority for
 1421 issuance of bonds.--This act constitutes full and complete

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

1444 Section 36. Pledge by the state to the bondholders of the
 1445 district and to the federal government.--The state pledges to
 1446 the holders of any bonds issued under this act that it will not
 1447 limit or alter the rights of the district to own, acquire,
 1448 construct, reconstruct, improve, maintain, operate, or furnish
 1449 the projects or to levy and collect the taxes, assessments,
 1450 rentals, rates, fees, and other charges provided for herein, and

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1451 to fulfill the terms of any agreement made with the holders of
 1452 such bonds or other obligations, that it will not in any way
 1453 impair the rights or remedies of the holders.

1454 Section 37. Ad valorem taxes.--The board shall have the
 1455 power to levy and assess an ad valorem tax on all the taxable
 1456 real and tangible personal property in the district to pay the
 1457 principal of and interest on any general obligation bonds of the
 1458 district and to provide for any sinking or other funds
 1459 established in connection with any such bonds. The ad valorem
 1460 tax provided for herein shall be in addition to county and all
 1461 other ad valorem taxes provided for by law. Such tax shall be
 1462 assessed, levied, and collected in the same manner and same time
 1463 as county taxes.

1464 Section 38. Annual installment taxes.--

1465 (1) The board shall annually determine, order, and levy
 1466 the annual installment of the total taxes which are levied under
 1467 section 298.36, Florida Statutes, which shall be due and be
 1468 collected during each year that county taxes are due and
 1469 collected and said annual installment and levy shall be
 1470 evidenced to and certified by the board not later than August 31
 1471 of each year to the Highlands County Property Appraiser. Said
 1472 tax shall be entered by the county property appraiser on the
 1473 county tax rolls and shall be collected by the Highlands County
 1474 Tax Collector in the same manner and same time as county taxes
 1475 and the proceeds thereof paid to the district. The tax shall be
 1476 a lien until paid on the property against which assessed and
 1477 enforceable in like manner as county taxes.

1478 (2) In the alternative, the board may by resolution
 1479 determine the amount of taxes as provided by chapter 298.365,

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1480 Florida Statutes, and thereafter the annual installments shall
 1481 be levied, collected, and enforced as provided in chapter 298,
 1482 Florida Statutes.

1483 Section 39. Maintenance tax.--To maintain and preserve the
 1484 drainage improvements or other improvements of the district, a
 1485 maintenance tax shall be evidenced to and certified by the board
 1486 of supervisors not later than August 31 of each year to the
 1487 property appraiser and shall be entered by the property
 1488 appraiser on the county tax rolls and shall be collected by the
 1489 tax collector in the same manner and time as county taxes and
 1490 the proceeds therefrom paid to the district. The tax shall be a
 1491 lien until paid on the property against which assessed and
 1492 enforceable in like manner as county taxes. If the maintenance
 1493 is for original construction based upon an apportionment of
 1494 benefits, the maintenance tax shall be apportioned on the same
 1495 basis of the net assessments of benefits assessed or accruing
 1496 for original construction and shall not exceed 10 percent
 1497 thereof in any one year. If the maintenance is for other
 1498 drainage improvements or other improvements owned, operated, or
 1499 acquired by the district, the amount of said maintenance tax
 1500 shall be determined by the board and assessed by the board upon
 1501 such lands which may be all of the lands within the district
 1502 benefited by the maintenance thereof, apportioned between the
 1503 benefited lands in proportion to the benefits received by each
 1504 tract of land.

1505 Section 40. Enforcement of taxes.--The collection and
 1506 enforcement of all taxes levied by the district shall be at the
 1507 same time and in like manner as county taxes and the provisions
 1508 of the Florida Statutes relating to the sale of lands for unpaid

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1509 and delinquent taxes; the issuance, sale, and delivery of tax
 1510 certificates for such unpaid and delinquent county taxes; the
 1511 redemption thereof; and the issuance to individuals of tax deeds
 1512 based thereon and all other procedures in connection therewith
 1513 shall be applicable to the district to the same extent as if
 1514 said statutory provisions were expressly set forth herein. All
 1515 taxes shall be subject to the same discounts as county taxes.

1516 Section 41. When unpaid tax is delinquent; penalty.--All
 1517 taxes provided for in this act shall become delinquent and bear
 1518 penalties on the amount of said taxes in the same manner as
 1519 county taxes.

1520 Section 42. Tax exemption.--As the exercise of the powers
 1521 conferred by this act constitute the performance of essential
 1522 public functions, and as the projects of the district will
 1523 constitute public property used for public purposes, all assets
 1524 and properties of the district, and all bonds issued hereunder
 1525 and interest paid thereon, and all fees, charges, and other
 1526 revenues derived by the district from the projects provided by
 1527 this act shall be exempt from all taxes by the state or by any
 1528 political subdivision, agency, or instrumentality thereof;
 1529 provided, however, that nothing in this act shall be deemed to
 1530 exempt from taxation any property, project, facility, business
 1531 activity, or enterprise that cannot validly be undertaken as a
 1532 public function by special taxing districts or other public
 1533 bodies under the laws and Florida Constitution; and further,
 1534 that nothing in this act shall be deemed to exempt any property,
 1535 project, facility, business activity, or enterprise of the
 1536 district, or revenues derived therefrom, which would be subject
 1537 to taxation under the general laws of this state if such

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1538 property, project, or facility were owned or undertaken by a
 1539 municipal corporation.

1540 Section 43. Special assessments.--The board may provide
 1541 for the construction or reconstruction of assessable
 1542 improvements as defined in this act, and for the levying of
 1543 special assessments upon benefited property for the payment
 1544 thereof, under the provisions of this section.

1545 (1)(a) Such special assessments may be levied and assessed
 1546 in either of the alternate methods provided herein, and except
 1547 for such procedure, all the other provisions of this section and
 1548 this act shall apply to the levy of such special assessments.

1549 (b) The initial proceeding under this section shall be the
 1550 passage by the board of a resolution ordering the construction
 1551 or reconstruction of such assessable improvements, indicating
 1552 the location by terminal points and routes and either giving a
 1553 description of the improvements by its material, nature,
 1554 character, and size or giving two or more descriptions with the
 1555 directions that the material, nature, character, and size shall
 1556 be subsequently determined in conformity with one of such
 1557 descriptions. Drainage improvements need not be continuous and
 1558 may be in more than one locality. The resolution ordering any
 1559 such improvement may give any short and convenient designation
 1560 to each improvement ordered thereby, and the property against
 1561 which assessments are to be made for the cost of such
 1562 improvement may give any short and convenient designation to
 1563 each improvement ordered thereby, and the property against which
 1564 assessments are to be made for the cost of such improvement may
 1565 be designated as an assessment district, followed by a letter or
 1566 number or name to distinguish it from other assessment

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1567 districts, after which it shall be sufficient to refer to such
 1568 improvement and property by such designation in all proceedings
 1569 and assessments, except in the notices required by this section.

1570 (c) As soon as possible after the passage of such
 1571 resolution, the engineer for the district shall prepare, in
 1572 duplicate, plans and specifications for each improvement ordered
 1573 thereby and an estimate of the cost thereof. Such cost shall
 1574 include, in addition to the items of cost as defined in this
 1575 act, the following items of incidental expenses:

- 1576 1. Printing and publishing notices and proceedings.
- 1577 2. Costs of abstracts of title.
- 1578 3. Any other expense necessary or proper in conducting the
 1579 proceedings and work provided for in this section, including the
 1580 estimated amount of discount, if any, financial expenses upon
 1581 the sale of assessment bonds or any other obligations issued
 1582 hereunder for which such special assessment bonds or any other
 1583 obligations issued hereunder for which such special assessments
 1584 are to be pledged, and interest prior to and until not more than
 1585 2 years after the completion of said assessable improvements. If
 1586 the resolution shall provide alternative descriptions of
 1587 material, nature, character, and size, such estimate shall
 1588 include an estimate of the cost of the improvement of each such
 1589 description.

1590 (d) The district engineer shall next prepare, in
 1591 duplicate, a tentative apportionment of the estimated total cost
 1592 of the improvement as between the district and each lot or
 1593 parcel of land subject to special assessment under the
 1594 resolution, such apportionment to be made in accordance with the
 1595 provisions of the resolution and in relation to apportionment of

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1596 cost provided herein for the preliminary assessment roll. Such
 1597 tentative apportionment of total estimated cost shall not be
 1598 held to limit or restrict the duties of the engineer in the
 1599 preparation of such preliminary assessment roll under subsection
 1600 (2). One of the duplicates of such plans, specifications, and
 1601 estimates and such tentative apportionment shall be filed with
 1602 the secretary of the board, and the other duplicate shall be
 1603 retained by the engineer in his or her files, all thereof to
 1604 remain open to public inspection.

1605 (2)(a) If the special assessments are to be levied under
 1606 this subsection, the secretary of the board, upon the filing
 1607 with him or her of such plans, specifications, estimates, and
 1608 tentative apportionment of cost, shall publish once in a
 1609 newspaper published in Highlands County and of general
 1610 circulation in the district, a notice stating that, at a meeting
 1611 of the board on a certain day and hour, not earlier than 15 days
 1612 from such publication, the board will hear objections of all
 1613 interested persons to the confirmation of such resolution, which
 1614 notice shall state in brief and general terms a description of
 1615 the proposed assessable improvements with the location thereof,
 1616 and shall also state that plans, specifications, estimates, and
 1617 tentative apportionment of cost thereof are on file with the
 1618 secretary of the board. A copy of the notice shall be mailed to
 1619 the landowners of the land to be benefited by construction of
 1620 the assessable improvement. The landowners shall be determined
 1621 by reference to the last available tax roll of Highlands County.
 1622 The secretary of the board shall keep a record in which shall be
 1623 inscribed, at the request of any person, firm, or corporation
 1624 having or claiming to have any interest in any lot or parcel of

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1625 land, the name and post office address of such person, firm, or
 1626 corporation, together with a brief description or designation of
 1627 such lot or parcel, and it shall be the duty of the secretary of
 1628 the board to mail a copy of such notice to such person, firm, or
 1629 corporation at such address at least 10 days before the time for
 1630 the hearing as stated in such notice, but the failure of the
 1631 secretary of the board to keep such record or so to inscribe any
 1632 name or address or to mail any such notice shall not constitute
 1633 a valid objection to holding the hearing as provided in this
 1634 section or to any other action taken under the authority of this
 1635 section.

1636 (b) At the time named in such notice, or to which an
 1637 adjournment may be taken by the board, the board shall receive
 1638 any objections of interested persons and may then or thereafter
 1639 repeal or confirm such resolution with such amendments, if any,
 1640 as may be desired by the board and which do not cause any
 1641 additional property to be specially assessed.

1642 (c) All objections to any such resolution on the ground
 1643 that it contains items which cannot be properly assessed against
 1644 property, or that it is, for any default or defect in the
 1645 passage or character of the resolution or the plans or
 1646 specifications or estimate, void or voidable in whole or in
 1647 part, or that it exceeds the power of the board, shall be made
 1648 in writing in person or by attorney and filed with the secretary
 1649 of the board at or before the time or adjourned time of such
 1650 hearing. Any objections against the making of any assessable
 1651 improvements not made shall be considered as waived, and if any
 1652 objection shall be made and overruled or shall not be sustained,
 1653 the confirmation of the resolution shall be the final

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1654 adjudication of the issue presented unless proper steps shall be
 1655 taken in a court of competent jurisdiction to secure relief
 1656 within 20 days.

1657 (d) Whenever any resolution providing for the construction
 1658 or reconstruction of assessable improvements and for the levying
 1659 of special assessments upon benefited property for the payment
 1660 thereof shall have been confirmed, and said special assessments
 1661 are levied under this subsection as hereinabove provided, or at
 1662 any time thereafter, the board may issue assessment bonds
 1663 payable out of such assessments when collected. Such bonds shall
 1664 mature not later than 2 years after the maturity of the last
 1665 annual installment in which said special assessments may be
 1666 paid, as provided in subsection (4), and shall bear such
 1667 interest as the board may determine not to exceed 10 percent per
 1668 annum. Such assessment bonds shall be executed, shall have such
 1669 provisions for redemption prior to maturity, and shall be sold
 1670 in the manner and be subject to all of the applicable provisions
 1671 contained in this act applicable to other bonds, except as the
 1672 same are inconsistent with the provisions of this section. The
 1673 amount of such assessment bonds for any assessable improvement,
 1674 prior to the confirmation of the preliminary assessment roll
 1675 provided for in this subsection shall not exceed the estimated
 1676 amount of the cost of such assessable improvements which are to
 1677 be specially assessed against the lands and real estate of the
 1678 engineer referred to in this section.

1679 (e) After the passage of the resolution authorizing the
 1680 construction or reconstruction of assessable improvements has
 1681 been confirmed as provided for above where special assessments
 1682 are levied under this subsection or after the final confirmation

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1683 of the assessment roll where such assessments are levied under
 1684 subsection (3), the board may publish, at least once in a
 1685 newspaper published in Highlands County and of general
 1686 circulation in the district, a notice calling for sealed bids to
 1687 be received by the board on a date not earlier than 15 days from
 1688 the first publication for the construction of the work, unless
 1689 in the initial resolution the board shall have declared its
 1690 intention to have the work done by district forces without
 1691 contract. The notice shall refer in general terms to the extent
 1692 and nature of the improvements and may identify the same by the
 1693 short designation indicated in the initial resolution and by
 1694 reference to the plans and specifications on file. If the
 1695 initial resolution shall have given two or more alternative
 1696 descriptions of the assessable improvements as to its material,
 1697 nature, character, and size, and if the board shall not have
 1698 theretofore determined upon a definite description, the notice
 1699 shall call for bids upon each of such descriptions. Bids may be
 1700 requested for the work as a whole or for any part thereof
 1701 separately, and bids may be for any one or more of such
 1702 assessable improvements authorized by the same or different
 1703 resolutions, but any bid covering work upon more than one
 1704 improvement shall be in such form as to permit a separation of
 1705 cost as to each improvement. The notice shall require bidders to
 1706 file with their bids either a certified check drawn upon an
 1707 incorporated bank or trust company in such amount or percentage
 1708 of their respective bids, as the board shall deem advisable, or
 1709 a bid bond in like amount with corporate surety satisfactory to
 1710 the board to insure the execution of a contract to carry out the
 1711 work in accordance with such plans and specifications and insure

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1712 the filing, at the making of such contract, of a bond in the
 1713 amount of the contract price with corporate surety satisfactory
 1714 to the board conditioned for the performance of the work in
 1715 accordance with such contract. The board shall have the right to
 1716 reject any or all bids and, if all bids are rejected, the board
 1717 may readvertise or may determine to do the work by the district
 1718 forces without contract.

1719 (f) Promptly after the completion of the work in the case
 1720 of special assessments levied under this subsection, the
 1721 engineer for the district, who is hereby designated as the
 1722 official of the district to make the preliminary assessment of
 1723 benefits from assessable improvements, shall prepare a
 1724 preliminary assessment roll and file the same with the secretary
 1725 of the board, which roll shall contain the following:

1726 1. A description of abutting lots and parcels of land or
 1727 lands which will benefit from such assessable improvements and
 1728 the amount of such benefits to each such lot or parcel of land.
 1729 Such lots and parcels shall include the property of Highlands
 1730 County and any school district or other political subdivision.
 1731 There shall also be given the name of the owner of record of
 1732 each lot or parcel where practicable, and in all cases there
 1733 shall be given a statement of the method of assessment used by
 1734 the engineer for determining the benefits.

1735 2. The total cost to the improvements and the amount of
 1736 incidental expense.

1737 (g) The preliminary roll shall be advisory only and shall
 1738 be subject to the action of the board as hereafter provided.
 1739 Upon the filing with the secretary of the board of the
 1740 preliminary assessment roll, the secretary of the board shall

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

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1741 publish, at least once in a newspaper published in Highlands
 1742 County and of general circulation within the district, a notice
 1743 stating that at a meeting of the board to be held on a certain
 1744 day and hour, not less than 15 days from the date of such
 1745 publication, which meeting may be a regular, adjourned, or
 1746 special meeting, all interested persons may appear and file
 1747 written objections to the confirmation of such roll. Such notice
 1748 shall state the class of the assessable improvements and the
 1749 location thereof by terminal points and route.

1750 (h) At the time and place stated in such notice, the board
 1751 shall meet and receive the objections in writing of all
 1752 interested persons as stated in such notice. The board may
 1753 adjourn the hearing from time to time. After the completion
 1754 thereof, the board shall either annul or sustain or modify in
 1755 whole or in part the prima facie assessment as indicated on such
 1756 roll, either by confirming the prima facie assessment against
 1757 any or all lots or parcels described therein or by canceling,
 1758 increasing, or reducing the same, according to the special
 1759 benefits which the board decides each such lot or parcel has
 1760 received or will receive on account of such improvements. If any
 1761 property which may be chargeable under this section shall have
 1762 been omitted from the preliminary roll or if the prima facie
 1763 assessment shall not have been made against it, the board may
 1764 place on such roll an apportionment to such property. The board
 1765 shall not confirm any assessment in excess of the special
 1766 benefits to the property assessed, and the assessments so
 1767 confirmed shall be in proportion to the special benefits.
 1768 Forthwith after such confirmation, such assessment roll shall be
 1769 delivered to the secretary of the board. The assessment so made

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1770 shall be final and conclusive as to each lot or parcel assessed
 1771 unless proper steps be taken within 30 days in a court of
 1772 competent jurisdiction to secure relief. If the assessment
 1773 against any property shall be sustained or reduced or abated by
 1774 the court, the secretary of the board shall note that fact on
 1775 the assessment roll opposite the description of the property
 1776 affected thereby. The amount of the special assessment against
 1777 any lot or parcel which may be abated by the court, unless the
 1778 assessment upon all benefited property be abated, or the amount
 1779 by which such assessment is so reduced, may by resolution of the
 1780 board be made chargeable against the district at large; or, at
 1781 the discretion of the board, a new assessment roll may be
 1782 prepared and confirmed in the manner hereinabove provided for
 1783 the preparation and confirmation of the original assessment
 1784 roll.

1785 (i) Pending the final confirmation of such special
 1786 assessments in the manner provided in this subsection, the
 1787 district shall have a lien on all such lands and real estate
 1788 after the confirmation of the initial resolution, in the manner
 1789 provided in this subsection.

1790 (3)(a) The district engineer, under the procedure provided
 1791 for in this subsection shall next, after the passage of the
 1792 initial resolution and filing of the plans and estimates of cost
 1793 by the district engineer, prepare an assessment roll for the
 1794 district in duplicate, which assessment roll shall contain an
 1795 apportionment of the estimated total cost of the improvement as
 1796 between the district and each lot or parcel of land subject to
 1797 the special assessment under the initial resolution, such
 1798 apportionment to be made in accordance with the provisions of

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1799 the initial resolution. One of the duplicates of said assessment
 1800 roll shall be filed with the secretary of the board, and the
 1801 other duplicate shall be retained by the district engineer in
 1802 his files, all thereof to remain open to public inspection.

1803 (b) Upon the completion and filing of said assessment
 1804 roll, the secretary of the board shall cause a copy thereof to
 1805 be published once in a newspaper published in Highlands County
 1806 and of general circulation within the district, together with a
 1807 notice directed to all property owners interested in said
 1808 special assessments stating that at a meeting of the board on a
 1809 certain day and hour, not earlier than 15 days from such
 1810 publication, the board, sitting as an equalizing board, will
 1811 hear objections of all interested persons to the final
 1812 confirmation of such assessment roll, and will finally confirm
 1813 such assessment roll or take such action relative thereto as it
 1814 deems necessary and advisable. A copy of the notice shall be
 1815 mailed to the landowners of the lands to be benefited by
 1816 construction of the assessable improvement. The landowners shall
 1817 be determined by reference to the last available tax roll of
 1818 Highlands County. The secretary of the board shall keep a record
 1819 in which shall be inscribed, at the request of any person, firm,
 1820 or corporation having or claiming to have any interest in any
 1821 lot or parcel of land, the name and post office address of such
 1822 person, firm, or corporation, together with a brief description
 1823 or designation of such lot or parcel, and it shall be the duty
 1824 of the secretary of the board to mail a copy of such notice to
 1825 such person, firm, or corporation at such address at least 10
 1826 days before the time for the hearing as stated in such notice,
 1827 but the failure of the secretary of the board to keep such

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1828 record or so to inscribe any name or address or to mail any such
 1829 notice shall not constitute a valid objection to holding the
 1830 hearing as provided in this section or to any other action taken
 1831 under the authority of this section.

1832 (c) At the time and place named in the notice provided for
 1833 in paragraph (b), the board shall meet as an equalizing board to
 1834 hear and consider any and all complaints as to said special
 1835 assessments, and shall adjust and equalize the said special
 1836 assessments on a basis of justice and right, and when so
 1837 equalized and approved such special assessments shall stand
 1838 confirmed and remain legal, valid, and binding liens upon the
 1839 properties upon which such special assessments are made, until
 1840 paid in accordance with the provisions of this act; provided,
 1841 however, that upon the completion of such improvements, if the
 1842 actual cost of such assessable improvements is less than the
 1843 amount of such special assessments levied, the district shall
 1844 rebate to the owners of any properties which shall have been
 1845 specially assessed for such assessable improvements the
 1846 difference in the special assessments as originally made,
 1847 levied, and confirmed, and the proportionate part of the actual
 1848 cost of said assessable improvements as finally determined upon
 1849 the completion of said assessable improvements; and in the event
 1850 that the actual cost of said assessable improvements shall be
 1851 more than the amount of such special assessments confirmed and
 1852 levied, finally determined upon the completion of said
 1853 assessable improvements, the proportionate part of such excess
 1854 cost of such assessable improvements may be levied against all
 1855 of the land and properties against which such special
 1856 assessments were originally levied, or, in the alternative, the

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1857 board may, in its discretion, pay such excess cost from any
1858 legally available funds.

1859 (d) All objections to any such assessment roll on the
1860 ground that it contains items which cannot be properly assessed
1861 against property, or that it is, for any default or defect in
1862 the passage or character of the assessment roll or the plans or
1863 specifications or estimate, void or voidable in whole or in
1864 part, or that it exceeds the power of the board, shall be made
1865 in writing in person or by attorney, and filed with the
1866 secretary of the board at or before the time or adjourned time
1867 of the such hearing on the assessment roll. Any objections
1868 against the making of any assessable improvements not so made
1869 shall be considered as waived, and if any objections shall be
1870 made and overruled or shall not be sustained, the confirmation
1871 of the assessment roll shall be the final adjudication of the
1872 issue presented unless proper steps shall be taken in a court of
1873 competent jurisdiction to secure relief within 20 days.

1874 (e) All the provisions of subsection (2) not inconsistent
1875 with this subsection shall apply to the levy of special
1876 assessments under this subsection.

1877 (4)(a) Any assessment may be paid at the office of the
1878 secretary of the board within 60 days after the confirmation
1879 thereof, without interest. Thereafter, all assessments shall be
1880 payable in equal installments, with interest as determined by
1881 the board, not to exceed 10 percent per annum, from the
1882 expiration of said 60 days in each of the succeeding number of
1883 years which the board shall determine by resolution, not
1884 exceeding 20 percent; provided, however, that the board may
1885 provide that any assessment may be paid at any time before due,

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1886 together with interest accrued thereon to the date of payment,
 1887 if such prior payment shall be permitted by the proceedings
 1888 authorizing any assessment bonds or other obligations for the
 1889 payment of which such special assessments have been pledged.

1890 (b) All such special assessments levied pursuant to this
 1891 act may, in the discretion of the board, be collected by the tax
 1892 collector of the county at the same time as the general county
 1893 taxes are collected by the tax collector of the county, and the
 1894 board shall in such event certify to the county tax collector in
 1895 each year a list of all such special assessments and a
 1896 description of and names of the owners of the properties against
 1897 which such special assessments have been levied and the amounts
 1898 due thereof in such year, and interest thereon for any
 1899 deficiencies for prior years. The amount to be collected in such
 1900 year may include, in the discretion of the board, the principal
 1901 installment of such special assessments which will become due at
 1902 any time in the next succeeding fiscal year, and all or any part
 1903 of the interest which will become due on such special
 1904 assessments during such next fiscal year, together with any
 1905 deficiencies for prior years.

1906 (c) The board may, in lieu of providing for the collection
 1907 of said special assessments by the tax collector of the county,
 1908 provide for the collection of said special assessments by the
 1909 district under such terms and conditions as the board shall
 1910 determine. In such event, the bills or statements for the
 1911 amounts due in any fiscal year shall be mailed to the owners of
 1912 all properties affected by such special assessments at such time
 1913 or times as the board shall determine, and such bills or
 1914 statements may include all or any part of the principal and

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1915 interest which will mature and become due on the annual
 1916 installments of such special assessments during the fiscal year
 1917 in which installments of such special assessments are payable.

1918 (d) All charges of the county tax collector or of the
 1919 district, and the fees, costs, and expenses of any paying
 1920 agents, trustees, or other fiduciaries for assessment bonds
 1921 issued under this act shall be deemed to be costs of the
 1922 operation and maintenance of any drainage improvements in
 1923 connection with which such special assessments were levied; and
 1924 the board shall be authorized and directed to provide for the
 1925 payment each year of such costs of collection, fees, and other
 1926 expenses from the maintenance tax as provided in this act as
 1927 shall be mutually agreed upon between the board and the county
 1928 tax collector as additional compensation for his or her services
 1929 for each such assessment district in which the special
 1930 assessments are collected by him or her.

1931 (e) All assessments shall constitute a lien upon the
 1932 property so assessed from the date of final confirmation
 1933 thereof, of the same nature to the same extent as the lien for
 1934 general county taxes falling due in the same year or years in
 1935 which such assessments or installments thereof fall due, and any
 1936 assessment or installment not paid when due shall be collectable
 1937 with such interest and with a reasonable attorney's fee and
 1938 costs, but without penalties, by the district by proceedings in
 1939 a court of equity to foreclose the lien of assessments as a lien
 1940 for mortgages is or may be foreclosed under the laws of the
 1941 state; provided that any such proceedings to foreclose shall
 1942 embrace all installments of principal remaining unpaid with
 1943 accrued interest thereon, which installments shall, by virtue of

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1944 the institution of such proceedings, immediately become due and
 1945 payable. Nevertheless, if, prior to any sale of the property
 1946 under decree of foreclosure in such proceedings, payment be made
 1947 of the installment or installments which are shown to be due
 1948 under the provisions of subsection (2) or subsection (3) of this
 1949 section, and by this subsection and all costs, including
 1950 interest and reasonable attorney's fees, such payment shall have
 1951 the effect of restoring the remaining installments to their
 1952 original maturities as provided by the resolution passed
 1953 pursuant to this subsection and the proceedings shall be
 1954 dismissed. It shall be the duty of the board to enforce the
 1955 prompt collection of assessments by the means herein provided,
 1956 and such duty may be enforced at the suit of any holder of bonds
 1957 issued under this act in a court of competent jurisdiction by
 1958 mandamus or other appropriate proceedings or action. Not later
 1959 than 30 days after the annual installments are due and payable,
 1960 it shall be the duty of the board to direct the attorney for the
 1961 district to institute actions within 2 months after such
 1962 direction to enforce the collection of all special assessments
 1963 for assessable improvements made under this section and
 1964 remaining due and unpaid at the time of such direction. Such
 1965 action shall be prosecuted in the manner and under the
 1966 conditions in and under which mortgages are foreclosed under the
 1967 laws of the state. It shall be lawful to join in one action the
 1968 collection of assessments against any or all property assessed
 1969 by virtue of the same assessment roll unless the court shall
 1970 deem such joinder prejudicial to the interest of any defendant.
 1971 The court shall allow a reasonable attorney's fee for the
 1972 attorney for the district, and the same shall be collectable as

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1973 a part of or in addition to the costs of the action. At the sale
 1974 pursuant to decree in any such action, the district may be a
 1975 purchaser to the same extent as an individual person or
 1976 corporation, except that the part of the purchase price
 1977 represented by the assessments sued upon and the interest
 1978 thereon need not be paid in cash. Property so acquired by the
 1979 district may be sold or otherwise disposed of.

1980 (f) All assessments and charges made under the provisions
 1981 of this section for payment of all or any part of the cost of
 1982 any assessable improvements for which assessment bonds shall
 1983 have been issued under the provisions of this act, or which have
 1984 been pledged as additional security for any other bonds or
 1985 obligations issued under this act, shall be maintained in a
 1986 special fund or funds and be used only for the payment of
 1987 principal or interest on such assessment bonds or other bonds or
 1988 obligations.

1989 (g) Highlands County and each school district and other
 1990 political subdivision wholly or partly within the district shall
 1991 possess the same power and be subject to the same duties and
 1992 liabilities in respect of assessments under this section
 1993 affecting the real estate of such county, school district, or
 1994 other political subdivision which private owners of real estate
 1995 possess or are subject to hereunder, and such real estate of any
 1996 such county, school district, and political subdivision shall be
 1997 subject to liens for said assessments in all cases where the
 1998 same property would be subject to such liens had at the time the
 1999 lien attached been owned by a private owner.

2000 (5)(a) The provisions of this subsection are supplemental,
 2001 additional, and alternative to the other provisions of this

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2002 section, and intended to provide an alternate method of
 2003 procedure for the benefit of the district; and such provisions
 2004 will, at the election of the board by resolution, apply
 2005 notwithstanding any other provisions of this act.

2006 (b) If assessment bonds are to be issued, at the
 2007 discretion of the board, the amount of the interest (as
 2008 estimated by the board) which will accrue on such bonds and the
 2009 estimated amount of any administrative fees payable to the tax
 2010 collector or property appraiser, or both, with respect to the
 2011 collection of such special assessments must be included in and
 2012 added to, and may be payable from, the special assessments
 2013 levied pursuant to subsection (2) or subsection (3); but such
 2014 interest may not be considered in determining whether the
 2015 assessment exceeds the benefits to the assessed property. Annual
 2016 installments of special assessments levied pursuant to this
 2017 subsection will become due and be collected during such years
 2018 and in such amounts as are determined by the board; provided,
 2019 however, that no such installments may become due and payable
 2020 more than 30 years from the date of initial confirmation
 2021 thereof. The board, in determining the amount of the annual
 2022 installments of special assessments, shall take into account the
 2023 amount of principal, premium, if any, and interest coming due on
 2024 any special assessment bonds and any moneys available for the
 2025 payment thereof, and a sufficient amount of special assessments
 2026 must be appropriated by the board for the purpose of paying the
 2027 principal, premium, if any, and interest of the bonds when due.
 2028 The special assessments, when collected, must be preserved in a
 2029 separate fund for the payment of such bonds and, after such
 2030 payment, may be used by the district for any lawful purpose.

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2031 (c) If so provided by resolution of the board, the
 2032 provisions of sections 298.365, 298.366, 298.401, 298.41, and
 2033 298.465, Florida Statutes, will apply to the collection and
 2034 enforcement of special assessments levied pursuant to this
 2035 section as if such assessments constituted taxes levied pursuant
 2036 to section 298.36, Florida Statutes.

2037 (d) If so provided by resolution of the board, in levying
 2038 and assessing special assessments pursuant to this section based
 2039 upon the acreage of land being assessed, each tract or parcel of
 2040 land which is less than 1 acre in area may be assessed as a full
 2041 acre, and each tract or parcel of land which is 1 acre or more
 2042 in area may be assessed at the nearest whole number of acres.

2043 Section 44. Issuance of certificates of indebtedness based
 2044 on assessments for assessable improvements; assessment bonds.--

2045 (1) The board may, after any assessments for assessable
 2046 improvements are made, determined, and confirmed as provided in
 2047 section 43, issue certificates of indebtedness for the amount so
 2048 assessed against the abutting property or property otherwise
 2049 benefited, as the case may be, and separate certificates shall
 2050 be issued against each part or parcel of land or property
 2051 assessed, which certificates shall state the general nature of
 2052 the improvements for which the said assessment is made. Said
 2053 certificates shall be payable in annual installments in
 2054 accordance with the installments of the special assessment for
 2055 which they are issued. The board may determine the interest to
 2056 be borne by such certificates, not to exceed 10 percent per
 2057 annum, and may sell such certificates at either private or
 2058 public sale and determine the form, manner of execution, and
 2059 other details of such certificates. Such certificates shall

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2060 recite that they are payable only from the special assessments
 2061 levied and collected from the part or parcel of land or property
 2062 against which they are issued. The proceeds of such certificates
 2063 may be pledged for the payment of principal of and interest on
 2064 any revenue bonds or general obligation bonds issued to finance
 2065 in whole or in part such assessable improvement, or, if not so
 2066 pledged, may be used to pay the cost or part of the cost of such
 2067 assessable improvements.

2068 (2) The district may also issue assessment bonds or other
 2069 obligations payable from a special fund into which such
 2070 certificates of indebtedness referred to in subsection (1) may
 2071 be deposited; or, if such certificates of indebtedness have not
 2072 been issued, the district may assign to such special fund for
 2073 the benefit of the holders of such assessment bonds or other
 2074 obligations, or to a trustee for such bondholders, the
 2075 assessment liens provided for in this act unless the
 2076 certificates of indebtedness or assessment liens have been
 2077 theretofore pledged for any bonds or other obligations
 2078 authorized hereunder. In the event of the creation of such
 2079 special fund and the issuance of such assessment bonds or other
 2080 obligations, the proceeds of such certificates of indebtedness
 2081 of assessment liens deposited therein shall be used only for the
 2082 payment of the assessment bonds or other obligations issued as
 2083 provided in this section. The district is hereby authorized to
 2084 covenant with the holders of such assessment bonds or other
 2085 obligations that it will diligently and faithfully enforce and
 2086 collect all the special assessments and interest and penalties
 2087 thereon for which such certificates of indebtedness or
 2088 assessment liens have been deposited in or assigned to such

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2089 fund, and to foreclose such assessment liens so assigned to such
 2090 special fund or represented by the certificates of indebtedness
 2091 deposited in said special fund, after such assessment liens have
 2092 become delinquent, and deposit the proceeds derived from such
 2093 foreclosure, including interest and penalties, in such special
 2094 fund, and to make any other covenants deemed necessary or
 2095 advisable in order to properly secure the holders of such
 2096 assessment bonds or other obligations.

2097 (3) The assessment bonds or other obligations issued
 2098 pursuant to this section shall have such dates of issue and
 2099 maturity as shall be deemed advisable by the board, provided,
 2100 however, that the maturities of such assessment bonds or other
 2101 obligations shall not be more than 2 years after the due date of
 2102 the last installment which will be payable on any of the special
 2103 assessments for which such assessment liens, or the certificates
 2104 of indebtedness representing such assessment liens, are assigned
 2105 to or deposited in such special fund.

2106 (4) Such assessment bonds or other obligations issued
 2107 under this section shall bear such interest as the board may
 2108 determine not to exceed 10 percent per annum, shall be executed,
 2109 shall have such provisions for redemption prior to maturity, and
 2110 shall be sold in the manner and be subject to all of the
 2111 applicable provisions contained in this act for revenue bonds,
 2112 except as the same may be inconsistent with the provisions of
 2113 this section.

2114 (5) All assessment bonds or other obligations issued under
 2115 the provisions of this act, except certificates of indebtedness
 2116 issued against separate lots or parcels of land or property as
 2117 provided in this section, shall be and constitute and have all

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2118 the qualities and incidents of negotiable instruments under the
 2119 law merchant and the laws of the state.

2120 Section 45. Foreclosure of liens.--Any lien in favor of
 2121 the district arising under chapter 298, Florida Statutes, or
 2122 under this act may be foreclosed by the district by foreclosure
 2123 proceedings in the name of the district in the circuit court in
 2124 like manner as is provided in chapter 173, Florida Statutes, and
 2125 amendments thereto, and the provisions of said chapter shall be
 2126 applicable to such proceedings with the same force and effect as
 2127 if said provisions were expressly set forth in this act. Any act
 2128 required or authorized to be done by or on behalf of a city or
 2129 town in foreclosure proceedings under chapter 173, Florida
 2130 Statutes, may be performed by such officer or agent of the
 2131 district as the board of supervisors may designate. Such
 2132 foreclosure proceedings may be brought at any time after the
 2133 expiration of 1 year from the date any tax, or installment
 2134 thereof, becomes delinquent.

2135 Section 46. Payment of taxes and redemption of tax liens
 2136 by the district; sharing in proceeds of tax sale under section
 2137 197.542, Florida Statutes.--

2138 (1) The district has the right to:

2139 (a) Pay any delinquent state, county, district,
 2140 municipality, or other tax or assessment upon lands located
 2141 wholly or partially within the boundaries of the district.

2142 (b) Redeem or purchase any tax sales certificate issued or
 2143 sold on account of any state, county, district, municipality, or
 2144 other taxes or assessments upon lands located wholly or
 2145 partially within the boundaries of the district.

2146 (2) Delinquent taxes paid, or tax sales certificates

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2147 redeemed or purchased by the district, together with all
 2148 penalties for the default in payment of the same and all costs
 2149 in collecting the same and a reasonable attorney's fee, shall
 2150 constitute a lien in favor of the district of equal dignity with
 2151 the liens of state and county taxes and other taxes of equal
 2152 dignity with state and county taxes, upon all the real property
 2153 against which said taxes were levied. The lien of the district
 2154 may be foreclosed in the manner provided in this act.

2155 (3) In any sale of land pursuant to section 197.542,
 2156 Florida Statutes, and amendments thereto, the district may
 2157 certify to the clerk of the circuit court of the county holding
 2158 such sale, the amount of taxes due to the district upon the
 2159 lands sought to be sold, and the district shall share in the
 2160 disbursement of the sales proceeds in accordance with the
 2161 provisions of this act and under law.

2162 Section 47. Mandatory use of certain district facilities
 2163 and services.--The district may require all lands, buildings,
 2164 and premises, and all persons, firms, and corporations within
 2165 the district to use the drainage, reclamation, and water and
 2166 sewer facilities of the district. Subject to such exceptions as
 2167 may be provided by the resolutions, rules, or bylaws of the
 2168 board, and subject to the terms and provisions of any resolution
 2169 authorizing any bonds and agreements with bondholders, no
 2170 drainage and reclamation or water and sewer facilities shall be
 2171 constructed or operated within the district unless the board
 2172 gives its consent thereto and approves the plans and
 2173 specifications therefor.

2174 Section 48. Bids required.--No contract shall be let by
 2175 the board for the construction or maintenance of any project

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2176 authorized by this act, nor shall any goods, supplies, or
 2177 materials be purchased when the amount thereof to be paid by
 2178 said district shall exceed the amount provided in section
 2179 287.017, Florida Statutes, for category two, unless notice of
 2180 bids shall be advertised once a week for 2 consecutive weeks in
 2181 a newspaper published in Highlands County and in general
 2182 circulation within the district, and in each case the bid of the
 2183 lowest responsible bidder shall be accepted, unless all bids are
 2184 rejected because the bids are too high. The board may require
 2185 the bidders to furnish bond with responsible surety to be
 2186 approved by the board. Nothing in this section shall prevent the
 2187 board from undertaking and performing the construction,
 2188 operation, and maintenance of any project or facility authorized
 2189 by this act by the employment of labor, material, and machinery.

2190 Section 49. Maintenance of projects across rights-of-
 2191 way.--The district shall have the power to construct and operate
 2192 its projects in, along, or under any dedications to the public,
 2193 platted rights-of-ways, platted reservations, streets, alleys,
 2194 highways, or other public places or ways, and across any drain,
 2195 ditch, canal, floodway, holding basin, excavation, grade, fill,
 2196 or cut, within or without the district.

2197 Section 50. Agreements with state commissions and
 2198 others.--The board shall have the power to retain and enter into
 2199 agreements with fiscal agents, financial advisors, state
 2200 commission, engineers, and other consultants or advisors with
 2201 respect to the issuance and sale of any bonds, and the cost and
 2202 expense thereof may be treated as part of the cost and expense
 2203 of such project. Upon request of the board any state commission
 2204 may provide such technical assistance or other services relating

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2205 to bond issues as may be necessary or desirable under the
 2206 circumstances.

2207 Section 51. Agreements with other political bodies for the
 2208 joint discharge of common functions.--The board and any other
 2209 political bodies, whether now in existence or hereafter created,
 2210 are authorized to enter into and carry into effect contracts and
 2211 agreements relating to the common powers, duties, and functions
 2212 of the board and any other powers, duties, and functions of the
 2213 board and any other political bodies, to the end that there may
 2214 be effective cooperation and coordination in discharging their
 2215 common functions, powers and duties.

2216 Section 52. Fees, rentals, and charges; procedure for
 2217 adoption and modifications, minimum revenue requirements.--

2218 (1) The district is authorized to prescribe, fix,
 2219 establish, and collect rates, fees, rentals, or other charges
 2220 (hereinafter sometimes referred to as "revenues"), and to revise
 2221 the same from time to time, for the facilities and services
 2222 furnished by the district, within or without the limits of the
 2223 district; including, but not limited to, drainage facilities,
 2224 recreation facilities, and water and sewer systems, to recover
 2225 the costs of making connection with any district facility or
 2226 system; and to provide for reasonable penalties against any user
 2227 or property for any such rates, fees, rentals, or other charges
 2228 that are delinquent.

2229 (2) No such rates, fees, rentals, or other charges for any
 2230 of the facilities or services of the district shall be fixed
 2231 until after a public hearing at which all the users of the
 2232 proposed facility or services or owners, tenants, or occupants
 2233 served or to be served thereby and all other interested persons

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2234 shall have an opportunity to be heard concerning the proposed
 2235 rates, fees, rentals, or other charges. Notice of such public
 2236 hearing setting forth the proposed schedule or schedules of
 2237 rates, fees, rentals, and other charges shall have been
 2238 published in a newspaper in Highlands County and of general
 2239 circulation within the district at least once at least 10 days
 2240 prior to such public hearing, which may be adjourned from time
 2241 to time. After such hearing such schedule or schedules, either
 2242 as initially proposed or as modified or amended, may be finally
 2243 adopted. A copy of the schedule or schedules of such rates,
 2244 fees, rentals, or charges as finally adopted shall be kept on
 2245 file in an office designated by the board and shall be open at
 2246 all reasonable times to public inspection. The rates, fees,
 2247 rentals, or charges so fixed for any class of users or property
 2248 served shall be extended to cover any additional users or
 2249 properties thereafter served which shall fall in the same class,
 2250 without the necessity of any notice or hearing. Any change or
 2251 revision of rates, fees, rentals, or charges may be made in the
 2252 same manner as the same were originally established as
 2253 hereinabove provided, except that if such changes or revisions
 2254 are made substantially pro rata as to all classes of the type of
 2255 service involved, no notice or hearing shall be required.

2256 (3) Such rates, fees, rentals, and charges shall be just
 2257 and equitable and uniform for users of the same class and, where
 2258 appropriate, may be based or computed either upon the amount of
 2259 service furnished or upon the number or average number of
 2260 persons residing or working in or otherwise occupying the
 2261 premises serviced, or upon any other factor affecting the use of
 2262 the facilities furnished, or upon any combination of the

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2263 foregoing factors, as may be determined by the board on an
 2264 equitable basis.

2265 (4) The rates, fees, rentals, or other charges prescribed
 2266 shall be such as will produce revenues, together with any other
 2267 assessments, taxes, revenues, or fund available or pledged for
 2268 such purpose, at least sufficient to provide for the items
 2269 hereinafter listed, but not necessarily in the order stated:

2270 (a) To provide for all expenses of operation and
 2271 maintenance of such facility or service.

2272 (b) To pay when due all bonds and interest thereon for the
 2273 payment of which such revenues are, or shall have been, pledged
 2274 or encumbered, including reserves for such purpose.

2275 (c) To provide for any other funds which may be required
 2276 under the resolution or resolutions authorizing the issuance of
 2277 bonds pursuant to this act.

2278 (5) The board shall have the power to enter into contracts
 2279 for the use of the projects of the district and with respect to
 2280 the services and facilities furnished or to be furnished by the
 2281 district, including, but not limited to, service agreements with
 2282 landowners and others within or without the district providing
 2283 for the drainage of land by the district or the furnishing of
 2284 any of the other services and facilities of the district, for
 2285 such consideration and on such other terms and conditions as the
 2286 board may approve. No hearing or notice thereof shall be
 2287 required prior to the authorization or execution by the board of
 2288 any such contract or agreement, and the same shall not be
 2289 subject to revision except in accordance with their terms. Such
 2290 contracts or agreements, and revenues or service charges
 2291 received or to be received by the district thereunder, may be

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2292 pledged as security for any of the lands of the district.

2293 Section 53. Recovery of delinquent charges.--In the event
 2294 that any of the rates, fees, rentals, charges, or delinquent
 2295 penalties shall not be paid as and when due and shall be in
 2296 default for 30 days or more, the unpaid balance thereof and all
 2297 interest accrued thereon, together with reasonable attorney's
 2298 fees and costs, may be recovered by the district in a civil
 2299 action.

2300 Section 54. Discontinuance of service.--In the event that
 2301 the fees, rentals, or other charges for the services and
 2302 facilities of any project are not paid when due, the board shall
 2303 have the power to discontinue and shut off the same until such
 2304 fees, rentals, or other charges, including interest, penalties,
 2305 and charges for the shutting off and discontinuance and the
 2306 restoration of such services and facilities, are fully paid, and
 2307 for such purposes may enter on any lands, waters, and premises
 2308 of any person, firm, corporation, or body, public or private,
 2309 within or without the district limits. Such delinquent fees,
 2310 rentals, or other charges, together with interest, penalties,
 2311 and charges for the shutting off and discontinuance and the
 2312 restoration of such services and facilities, and reasonable
 2313 attorney's fees and other expenses, may be recovered by the
 2314 district may also enforce payment of such delinquent fees,
 2315 rentals, or other charges by any other lawful method of
 2316 enforcement.

2317 Section 55. Action taken on consent of landowners.--Any
 2318 action required under this act or under chapter 298, Florida
 2319 Statutes, to be taken on public hearing for the purpose of
 2320 receiving and passing on such objections by landowners may be

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2321 taken without such notice or hearing upon the written consent of
 2322 all of the landowners affected by such action.

2323 Section 56. Enforcement and penalties.--The board or any
 2324 aggrieved person may have recourse to such remedies in law and
 2325 equity as may be necessary to ensure compliance with the
 2326 provisions of this act, including injunctive relief to enjoin or
 2327 restrain any person violating the provisions of this act, and
 2328 any bylaws, resolutions, regulations, rules, codes, and orders
 2329 adopted under this act. In case any building or structure is
 2330 erected, constructed, reconstructed, altered, repaired,
 2331 converted, or maintained, or any building, structure, land, or
 2332 water is used, in violation of this act, or of any code, order,
 2333 resolution or other regulation made under authority conferred by
 2334 this act or under law, the board and any citizen residing in the
 2335 district may institute any appropriate action or proceeding to
 2336 prevent such unlawful erection, construction, reconstruction,
 2337 alteration, repair, conversion, maintenance, or use, to
 2338 restrain, correct or avoid such violation, to prevent the
 2339 occupancy of such building, structure, land or water, and to
 2340 prevent any illegal act, conduct, business, or use in or about
 2341 such premises, land, or water.

2342 Section 57. Suits against the district.--No suit or action
 2343 shall be brought or maintained against the district for damages
 2344 arising out of tort or breach of contract, including without
 2345 limitation any claim arising upon account of an act causing a
 2346 wrongful death, unless written notice of such claim is, within
 2347 180 days after receiving the alleged injury, given to the
 2348 secretary of the board, with detailed specifications as to the
 2349 time, place, and manner of injury. No such suit or action shall

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2350 be brought or maintained unless brought within 24 months from
 2351 the time of the injury or damages.

2352 Section 58. Exemption of district property from
 2353 execution.--All district property shall be exempt from levy and
 2354 sale by virtue of an execution and no execution or other
 2355 judicial process shall issue against such property, nor shall
 2356 any judgment against the district be a charge or lien on its
 2357 property or revenues, provided that nothing herein contained
 2358 shall apply to or limit the rights of bondholders to pursue any
 2359 remedy for the enforcement of any lien or pledge given by the
 2360 district in connection with any of the bonds or obligations of
 2361 the district.

2362 Section 4. Chapters 71-669, 77-563, 88-461, and 90-434,
 2363 Laws of Florida, are repealed.

2364 Section 5. In any case one or more of the sections or
 2365 provisions of this act or the application of such sections or
 2366 provisions to any situation, circumstances, or person shall for
 2367 any reason be held to be unconstitutional, such
 2368 unconstitutionality shall not affect any other sections or
 2369 provisions of this act or the application of such sections or
 2370 provisions to any other situation, circumstances, or person, and
 2371 it is intended that this act shall be construed and applied as
 2372 if such section or provision had not been included in this act
 2373 for any unconstitutional application.

2374 Section 6. This act shall take effect upon becoming a law.