

1 A bill to be entitled
 2 An act relating to the South Broward Drainage District,
 3 Broward County; amending chapter 98-524, Laws of Florida;
 4 authorizing the board to levy and collect an annual ad
 5 valorem tax upon taxable real property only within the
 6 district; repealing s. 42 of chapter 98-524, Laws of
 7 Florida, relating to the maintenance tax; providing for a
 8 referendum; providing severability; providing an effective
 9 date.

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

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13 Section 1. Subsection (10) of section 13 and sections 41,
 14 43, and 44 of chapter 98-524, Laws of Florida, are amended to
 15 read:

16 Section 13. Powers.--The district shall have, and the
 17 board may exercise, any or all of the following powers:

18 (10) To levy ~~assess~~ and impose upon all of the taxable
 19 real property lands in the district ~~an annual ad valorem taxes~~
 20 ~~drainage tax, an administrative tax, and a maintenance tax~~ as
 21 hereinafter provided.

22 Section 41. Ad valorem ~~Operation and administrative~~
 23 ~~tax.--To carry on the business of the district, to implement~~
 24 capital improvements, and to pay the administrative and
 25 operational costs thereof, and to maintain and preserve the
 26 drainage improvements of the district, and in addition to any
 27 other tax or assessment authorized to be levied, the district is
 28 authorized to levy an ad valorem a tax on all taxable real

29 property ~~the lands~~ within the district as determined by the
 30 board for said purposes ~~purpose~~. Such ad valorem tax shall be
 31 evidenced to and certified by the board of supervisors each year
 32 to the property appraiser, shall be entered by the property
 33 appraiser on the county tax rolls, and shall be collected by the
 34 tax collector in the same manner and time as county taxes and
 35 the proceeds therefrom are paid to the district. Until paid, the
 36 tax shall be a lien on the property against which assessed and
 37 shall be enforceable in like manner as county taxes. The amount
 38 of said ad valorem tax shall be determined by the board based
 39 upon a report of the chief engineer or director and assessed by
 40 the board upon such taxable real property, which may be all of
 41 the taxable real property within the district benefited by the
 42 operation, administration, and maintenance thereof.

43 Section 43. Taxation and enforcement of taxes.--

44 (1) Commencing with the fiscal year beginning October 1,
 45 2007, the board of supervisors of the district is authorized to
 46 levy the aforestated ad valorem tax on all taxable real property
 47 within the district, up to and including 5 mills per dollar of
 48 assessed valuation. In the absence of any contrary action of the
 49 board of supervisors as herein provided, the tax rate for each
 50 calendar year shall be at the maximum provided herein.

51 (2) Such taxes as provided herein and as may be determined
 52 necessary by the board of supervisors shall be certified to the
 53 property appraiser of Broward County by the board of supervisors
 54 of South Broward Drainage District, shall be placed upon the tax
 55 rolls of Broward County by the property appraiser, and shall be
 56 collected by the tax collector of Broward County, as now

57 provided by law, and such taxes so levied shall become a lien
 58 under the law against the taxable real property within the
 59 boundaries of the South Broward Drainage District and shall be
 60 enforceable under the laws of this state pertaining to the South
 61 Broward Drainage District.

62 (3) The manner and basis for taxation for the fiscal years
 63 2005-2006 and 2006-2007 shall be the same as existed for the
 64 South Broward Drainage District prior to the enactment of this
 65 act.

66 (4)(1) The collection and enforcement of all taxes levied
 67 by the district shall be at the same time and in the like manner
 68 as county taxes and the provisions of the Florida Statutes
 69 relating to the sale of lands for unpaid and delinquent county
 70 taxes, the issuance, sale, and delivery of tax certificates for
 71 such unpaid and delinquent county taxes, the redemption thereof,
 72 the issuance to individuals of tax deeds based thereon, and all
 73 other procedures in connection therewith shall be applicable to
 74 the district to the same extent as if said statutory provisions
 75 were expressly set forth herein. All taxes shall be subject to
 76 the same discounts as county taxes.

77 ~~(2) The provisions of subsection (1) shall not be~~
 78 ~~applicable if the board has determined to levy and collect taxes~~
 79 ~~under section 40(2).~~

80 (5) The ad valorem tax provided for herein shall be in
 81 addition to county and municipal ad valorem taxes provided for
 82 by law.

83 (6) The district shall have no authority to levy valorem
 84 taxes as provided herein unless such authority has been approved

85 in a referendum by a majority vote of the electors residing in
 86 the district voting on the question.

87 Section 44. When unpaid tax is delinquent; penalty.--

88 ~~(1)~~ All taxes provided for in this act shall become
 89 delinquent and bear penalties on the amount of said taxes in the
 90 same manner as county taxes.

91 ~~(2) The provisions of subsection (1) shall not be~~
 92 ~~applicable if the board has determined to levy and collect taxes~~
 93 ~~under section 40(2).~~

94 Section 2. Section 42 of chapter 98-524, Laws of Florida,
 95 is repealed.

96 Section 3. Record certified copy of act.--A certified copy
 97 of this act shall be recorded in the Broward County Public
 98 Records by the South Broward Drainage District.

99 Section 4. In accordance with the requirements of section
 100 101.161, Florida Statutes, and section 7 of this act, the
 101 Supervisor of Elections of Broward County shall place the title
 102 and substance of the referendum on the ballot as follows:

104 CHANGE SOUTH BROWARD DRAINAGE DISTRICT'S METHOD OF TAXATION
 105 TO AD VALOREM TAX UPON TAXABLE REAL PROPERTY

106 Shall the South Broward Drainage District's method of taxation
 107 be changed from assessment per acre/unit to ad valorem tax upon
 108 taxable real property, at a rate not to exceed 5 mills?

109 Yes_____

110 No_____

112 Section 5. The vote for this act shall occur at the
113 November 2006 general election.

114 Section 6. In the event any section or provision of this
115 act is determined to be invalid or unenforceable, such
116 determination shall not affect the validity or enforceability of
117 each other section and provision of this act and to this end,
118 the provisions of this act shall be declared severable.

119 Section 7. This act shall take effect upon becoming a law,
120 except that sections 1 and 2 shall take effect only upon their
121 approval by a majority vote of those qualified electors of the
122 South Broward Drainage District voting in a referendum held in
123 conjunction with the November 2006 general election by the
124 Broward County Supervisor of Elections in accordance with the
125 provisions of law relating to elections currently in force and
126 this act.