

A bill to be entitled

An act relating to the South Broward Drainage District, Broward County; amending chapter 98-524, Laws of Florida; authorizing the board to levy and collect an annual ad valorem tax upon all taxable property within the district; amending the amount for which advertisement for bids is required for the procurement by the district of contractual services and purchase of goods, supplies, and materials to comply with state statutory requirements; repealing section 42 of section 2 of chapter 98-524, Laws of Florida, relating to the maintenance tax; providing for a referendum; providing severability; providing an effective date.

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

Section 1. Subsection (10) of section 13 and sections 41, 43, and 44 of section 2 of chapter 98-524, Laws of Florida, are amended to read:

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

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

Section 41. Ad valorem ~~Operation and administrative tax~~--To carry on the business of the district, to implement capital improvements, ~~and~~ to pay the administrative and

29 operational costs thereof, and to maintain and preserve the  
 30 drainage improvements of the district, and in addition to any  
 31 other tax or assessment authorized to be levied, the district is  
 32 authorized to levy an ad valorem a tax on all taxable property  
 33 the lands within the district as determined by the board for  
 34 said purposes purpose. Such ad valorem tax shall be evidenced to  
 35 and certified by the board of supervisors each year to the  
 36 property appraiser, shall be entered by the property appraiser  
 37 on the county tax rolls, and shall be collected by the revenue  
 38 collector in the same manner and time as county taxes and the  
 39 proceeds therefrom paid to the district. Until paid, the tax  
 40 shall be a lien on the property against which assessed and shall  
 41 be enforceable in like manner as county taxes. The amount of  
 42 said ad valorem tax shall be determined by the board based upon  
 43 a report of the chief engineer or director and assessed by the  
 44 board upon such taxable property, which may be all of the  
 45 taxable property within the district benefited by the operation,  
 46 administration, and maintenance thereof.

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

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

55 (2) Such taxes as provided herein and as may be determined  
 56 necessary by the board of supervisors shall be certified to the

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57 property appraiser of Broward County by the board of supervisors  
58 of the South Broward Drainage District, shall be placed upon the  
59 tax rolls of Broward County by the property appraiser, and shall  
60 be collected by the revenue collector of Broward County, as now  
61 provided by law, and such taxes so levied shall become a lien  
62 under the law against the taxable property within the boundaries  
63 of the South Broward Drainage District and shall be enforceable  
64 under the laws of this state pertaining to the South Broward  
65 Drainage District.

66 (3) The manner and basis for taxation for the fiscal year  
67 2006-2007 shall be the same as existed for the South Broward  
68 Drainage District prior to the enactment of this act.

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

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 ad  
84 valorem taxes as provided herein unless such authority has been

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

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

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

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

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

97 Section 2. Subsection (1) of section 53 of section 2 of  
 98 chapter 98-524, Laws of Florida, is amended to read:

99 Section 53. Procurement of contractual services and  
 100 purchase of goods, supplies, and materials.--

101 (1) All contracts let by the board for professional  
 102 architectural, engineering, landscape architectural, or land  
 103 surveying services for any project authorized by chapter 98-524,  
 104 Laws of Florida, as amended, ~~this act~~ shall be in compliance  
 105 with section ~~s-~~ 287.055, Florida Statutes, as amended. Except as  
 106 stated herein and as provided by section ~~s-~~ 287.055, Florida  
 107 Statutes, as amended, no contract shall be let by the board for  
 108 the construction or maintenance of any improvements authorized  
 109 under chapter 98-524, Laws of Florida, as amended ~~this act~~, nor  
 110 shall any goods, supplies, or materials be purchased, when the  
 111 amount thereof to be paid by the district shall exceed the  
 112 threshold amount provided in section 287.017(1), Florida

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113 Statutes, as amended, for CATEGORY TWO \$10,000, unless notice of  
 114 bids shall be advertised once a week for 2 consecutive weeks in  
 115 a newspaper in general circulation in Broward County, and in  
 116 each case the bid of the lowest responsible bidder shall be  
 117 accepted, unless all bids are rejected because the bids are too  
 118 high. The board may require the bidders to furnish bond with  
 119 responsible surety to be approved by the board. Nothing in this  
 120 section shall prevent the board from undertaking and performing  
 121 the construction, operation, and maintenance of any project,  
 122 facility, or improvements authorized under chapter 98-524, Laws  
 123 of Florida, as amended, ~~this act~~ by the employment of labor,  
 124 material, and machinery.

125 Section 3. Section 42 of section 2 of chapter 98-524, Laws  
 126 of Florida, is repealed.

127 Section 4. A certified copy of this act shall be recorded  
 128 in the Broward County Public Records by the South Broward  
 129 Drainage District.

130 Section 5. In accordance with the requirements of section  
 131 101.161, Florida Statutes, and section 7 of this act, the  
 132 Broward County Supervisor of Elections shall place the title and  
 133 substance of the referendum on the ballot as follows:

134  
 135 CHANGE THE SOUTH BROWARD DRAINAGE DISTRICT'S METHOD OF TAXATION  
 136 TO AD VALOREM TAX UPON TAXABLE PROPERTY

137  
 138 Shall the South Broward Drainage District's method of taxation  
 139 be changed from assessment per acre/unit to ad valorem tax upon  
 140 taxable property, at a rate not to exceed 5 mills?

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Yes  
No

Section 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

Section 7. This act shall take effect upon becoming a law, except that sections 1 and 3 shall take effect only upon their approval by a majority vote of those qualified electors of the South Broward Drainage District voting in a referendum held in conjunction with the November 7, 2006, general election by the Broward County Supervisor of Elections in accordance with the provisions of law relating to elections currently in force and this act.