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CS/CS/HB 995

2007 Legislature

1 A bill to be entitled
2 An act relating to the Holt Fire District, Okaloosa
3 County; providing intent; re-creating and providing a
4 charter for the district; providing district boundaries;
5 providing purposes; providing definitions; providing for
6 the election of a district board of commissioners;
7 providing for terms of office; providing for officers and
8 meetings of the board; providing for commissioners'
9 compensation and expenses; requiring a bond; providing for
10 records; providing general and special powers of the
11 district; exempting district assets and property from
12 taxation; providing requirements and procedures for the
13 levy of ad valorem taxes, non-ad valorem assessments, user
14 charges, and impact fees; providing for referenda;
15 providing for enforcement; providing for requirements and
16 procedures for the issuance of bonds; providing for
17 expansion and merger of the district boundaries; providing
18 severability; providing for conflicts; providing an
19 effective date.

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

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

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

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

38 Section 2. Creation; boundaries.--

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

47
48 Begin at Yellow River at Okaloosa/Santa Rosa county
49 line thence Northeasterly along Yellow River to
50 Wilkinson Creek; thence Northerly along Wilkinson
51 Creek to intersect with West Wilkerson Bluff thence
52 North along west Wilkerson Bluff Road to intersect
53 with Highway 90; thence North along Highway 189 to
54 intersect with Lighthouse Church Road; thence West
55 along Lighthouse Church Road to intersect Penny Creek;
56 thence Westerly along Penny Creek to Blackwater River;

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57 thence Northwesterly along Blackwater River to
58 Okaloosa/Santa Rosa County line; thence South along
59 county line 8 miles to Yellow River and point of
60 beginning.

61
62 And that portion of Precinct 3 described as follows:

63
64 Commence at the northwest corner of Section 20,
65 Township 3 North, Range 24 West, said corner being the
66 point of beginning. Proceed Southwesterly along Keyser
67 Mill Road to intersection of Highway 189; thence South
68 along Highway 189 to intersection of Highway 90;
69 continue South to Interstate 10 and West Wilkerson
70 Bluff Road, continue Southerly along West Wilkerson
71 Bluff Road to intersection of Wilkinson Creek; thence
72 South along Wilkinson Creek to Yellow River; thence
73 Easterly along channel of Yellow River to Rattlesnake
74 Bluff; thence Northerly along channel of Yellow River
75 to the intersection of the South line of Section 28.
76 Township 3 North, Range 24 West; thence West along
77 section lines to the Southwest corner of Section 29,
78 Township 3 North, Range 24 West; thence Northerly
79 along section lines to the point of beginning.
80 Okaloosa County, Florida.

81
82 (2) Any lands within a municipality included in the
83 boundaries of the district as described herein shall be excluded
84 from the district and its jurisdiction. If any area, tract, or

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85 parcel of land within the boundaries of the district shall
 86 hereafter become annexed to a municipality, such area, tract, or
 87 parcel of land shall be excluded from the district effective the
 88 next January 1 following such annexation by a municipality.
 89 Nothing contained in this act shall preclude any municipality
 90 from annexing lands to the territorial limits of the
 91 municipality even if such land is included within the district.

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

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

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

101 (2) Provide standards, direction, and procedures
 102 concerning the operation and governance of the special fire
 103 control district known as the Holt Fire District.

104 (3) Provide greater uniformity between the Holt Fire
 105 District and other independent special fire control districts.

106 (4) Provide greater uniformity in the financing authority
 107 of the Holt Fire District without hampering the efficiency and
 108 effectiveness of current authorized and implemented methods and
 109 procedures of raising revenues.

110 (5) Improve communication and coordination between the
 111 Holt Fire District and other local governments with respect to
 112 short-range and long-range planning to meet the demands for

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113 service delivery while maintaining fiscal responsibility.

114 (6) Provide uniform procedures for electing members
115 of the governing board of the Holt Fire District to ensure
116 greater accountability to the public.

117 Section 4. Definitions.--

118 (1) "Board" means the governing board of the Holt
119 Fire District.

120 (2) "District" means the Holt Fire District, an
121 independent special fire control district as defined in
122 section 191.003, Florida Statutes.

123 (3) "Elector" means a person who is a resident of the
124 Holt Fire District and is qualified to vote in a general
125 election within Okaloosa County.

126 (4) "Emergency medical service" means basic and
127 advanced life support service as defined in section 401.23,
128 Florida Statutes.

129 (5) "Rescue response service" means an initial
130 response to an emergency or accident situation, including,
131 but not limited to, a plane crash, a trench or building
132 collapse, a swimming or boating accident, or a motor
133 vehicle accident.

134 Section 5. District board of commissioners;
135 membership, terms of office, officers, meetings.--

136 (1) (a) The business affairs of the district shall be
137 conducted and administered by a five-member board. The
138 board shall be elected in nonpartisan elections by the
139 electors of the district. Except as provided in this act,
140 such elections shall be held at a time and in a manner

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141 prescribed by law for holding general elections in
142 accordance with section 189.405, Florida Statutes, and each
143 member shall be elected for a term of 4 years and serve
144 until the member's successor assumes office. Candidates for
145 the board of the district shall qualify with the Okaloosa
146 County Supervisor of Elections. All candidates may qualify
147 by paying a filing fee of at least \$25 or by obtaining the
148 signatures of at least 25 registered electors of the
149 district on petition forms provided by the Supervisor of
150 Elections, which petitions shall be submitted and checked
151 in the same manner as petitions filed by nonpartisan
152 judicial candidates pursuant to section 105.035, Florida
153 Statutes.

154 (b) The members of the board shall be elected by the
155 electors of the district in the manner provided in this
156 section. The office of each member of the board is
157 designated as being a seat on the board, distinguished from
158 each of the other seats by a numeral: 1, 2, 3, 4, or 5. The
159 numerical seat designation does not designate a
160 geographical subdistrict. Each candidate for a seat on the
161 board shall designate, at the time the candidate qualifies,
162 the seat on the board for which the candidate is
163 qualifying. The name of each candidate who qualifies for
164 election to a seat on the board shall be included on the
165 ballot in a way that clearly indicates the seat for which
166 the candidate is a candidate. The candidate for each seat
167 who receives the most votes cast for a candidate for the
168 seat shall be elected to the board.

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

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

172 (3) Each elected member of the board shall assume
173 office 10 days following the member's election. Annually,
174 within 60 days after the newly elected members have taken
175 office, the board shall organize by electing from its
176 members a chair, a vice chair, a secretary, and a
177 treasurer. The positions of secretary and treasure may be
178 held by one member. Funds of the district may be disbursed
179 only upon the order or pursuant to resolution of the board.
180 However, a petty cash account may be authorized by the
181 board. The board may give the treasurer additional powers
182 and duties that it deems appropriate.

183 (4) Members of the board may each be paid a salary or
184 honorarium to be determined by at least a majority plus one
185 vote of the board, which salary or honorarium may not
186 exceed \$500 per month for each member. Special notice of
187 any meeting at which the board will consider a salary
188 change for a board member shall be published at least once,
189 at least 14 days prior to the meeting, in a newspaper of
190 general circulation in Okaloosa County. Separate
191 compensation for the board member serving as treasurer may
192 be authorized by like vote so long as total compensation
193 for the board member does not exceed \$500 per month.
194 Members may be reimbursed for travel and per diem expenses
195 as provided in section 112.061, Florida Statutes.

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196 (5) If a vacancy occurs on the board due to the
197 resignation, death, or removal of a board member or the
198 failure of anyone to qualify for a board seat, the
199 remaining members may appoint a qualified person to fill
200 the seat until the next general election, at which time an
201 election shall be held to fill the vacancy for the
202 remaining term, if any. The board shall remove any member
203 who has three consecutive unexcused absences from regularly
204 scheduled meetings. The board shall adopt a resolution
205 defining excused and unexcused absences.

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

214 (7) The board shall keep a permanent record book
215 entitled "Record of Proceedings of the Holt Fire District,"
216 in which the minutes of all meetings, resolutions,
217 proceedings, certificates, bonds given by commissioners,
218 and corporate acts shall be recorded. The record book shall
219 be open to inspection in the same manner as state, county,
220 and municipal records are open under chapter 119, Florida
221 Statutes, and s. 24, Art. I of the State Constitution. The
222 record book shall be kept at the office or other regular

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223 place of business maintained by the board for the Holt Fire
224 District.

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

229 (9) The officers of the board of commissioners shall
230 have the duties usually pertaining to like officers. A
231 record shall be kept of all meetings of the board in a
232 manner consistent with subsection (7), and in such meetings
233 concurrence of a majority of the commissioners shall be
234 necessary to any affirmative action by the board.

235 (10) The books and records of the district shall be
236 audited at least annually, at the expense of the district,
237 as outlined in section 11.45, Florida Statutes.

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

241 (1) To sue and be sued in the name of the district,
242 to adopt and use a seal and authorize the use of a
243 facsimile thereof, and to make and execute contracts and
244 other instruments necessary or convenient to the exercise
245 of its powers.

246 (2) To provide for a pension or retirement plan for its
247 employees. Notwithstanding the prohibition against extra
248 compensation as provided in section 215.425, Florida Statutes,
249 the board may provide for an extra compensation program,
250 including a lump-sum bonus payment program, to reward

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251 outstanding employees whose performance exceeds standards, if
 252 the program provides that a bonus payment may not be included in
 253 an employee's regular base rate of pay and may not be carried
 254 forward in subsequent years.

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

257 (4) To borrow money and accept gifts, to apply for and use
 258 grants or loans of money or other property from the United
 259 States, the state, a unit of local government, or any person for
 260 any district purposes and enter into agreements required in
 261 connection therewith, and to hold, use, sell, and dispose of
 262 such moneys or property for any district purpose in accordance
 263 with the terms of the gift, grant, loan, or agreement relating
 264 thereto.

265 (5) To adopt resolutions and procedures prescribing the
 266 powers, duties, and functions of the officers of the district,
 267 the conduct of the business of the district, the maintenance of
 268 records, and the form of other documents and records of the
 269 district. The board may also adopt ordinances and resolutions
 270 that are necessary to conduct district business if such
 271 ordinances do not conflict with any ordinances of a local
 272 general purpose government within whose jurisdiction the
 273 district is located. Any resolution or ordinance adopted by the
 274 board and approved by referendum vote of district electors may
 275 only be repealed by referendum vote of district electors.

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

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279 (7) To acquire, by purchase, lease, gift, dedication,
 280 devise, or otherwise, real and personal property or any estate
 281 therein for any purpose authorized by this act and to trade,
 282 sell, or otherwise dispose of surplus real or personal property.
 283 The board may purchase equipment by an installment sales
 284 contract if funds are available to pay the current year's
 285 installments on the equipment and to pay the amounts due that
 286 year on all other installments and indebtedness.

287 (8) To hold, control, and acquire by donation or purchase
 288 any public easement, dedication to public use, platted
 289 reservation for public purposes, or reservation for those
 290 purposes authorized by this act and to use such easement,
 291 dedication, or reservation for any purpose authorized by this
 292 act consistent with applicable adopted local government
 293 comprehensive plans and land development regulations.

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

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

305 (11) To charge user and impact fees authorized by
 306 resolution of the board, in amounts necessary to conduct

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307 district activities and services, and to enforce their receipt
308 and collection in the manner prescribed by resolution and
309 authorized by law. However, the imposition of impact fees may
310 only be authorized as provided by subsection (4) of section 9.

311 (12) To exercise the right and power of eminent domain,
312 pursuant to chapter 73 or chapter 74, Florida Statutes, over any
313 property within the district, except municipal, county, state,
314 special district, or federal property used for a public purpose,
315 for the uses and purposes of the district relating solely to the
316 establishment and maintenance of fire stations and fire
317 substations, specifically including the power to take easements
318 that serve such facilities consistent with applicable adopted
319 local government comprehensive plans and land development
320 regulations.

321 (13) To cooperate or contract with other persons or
322 entities, including other governmental agencies, as necessary,
323 convenient, incidental, or proper in connection with providing
324 effective mutual aid and furthering any power, duty, or purpose
325 authorized by this act.

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

329 (15) To impose and foreclose non-ad valorem assessment
330 liens as provided by this act or to impose, collect, and enforce
331 non-ad valorem assessments pursuant to chapter 197, Florida
332 Statutes.

333 (16) To select as a depository for its funds any qualified
334 public depository as defined in section 280.02, Florida

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335 Statutes, which meets all the requirements of chapter 280,
 336 Florida Statutes, and has been designated by the State Treasurer
 337 as a qualified public depository, upon such terms and conditions
 338 as to the payment of interest upon the funds deposited as the
 339 board deems just and reasonable.

340 (17) To provide adequate insurance on all real and
 341 personal property, equipment, employees, volunteer firefighters,
 342 and other personnel.

343 (18) To organize, participate in, and contribute
 344 monetarily to organizations or associations relating to the
 345 delivery of or improvement of fire control, fire prevention, and
 346 emergency rescue services, or district administration.

347 (19) To promulgate and enforce reasonable fire regulations
 348 by resolution.

349 Section 7. Exemption from taxation.--Since the exercise of
 350 the powers conferred by this act constitutes action by a
 351 political subdivision performing essential public functions and
 352 since the property of each district constitutes public property
 353 used for public purposes, all assets and properties of the
 354 district, including property acquired through the foreclosure of
 355 any tax or assessment lien, are exempt from all taxes imposed by
 356 the state or any political subdivision, agency, or
 357 instrumentality of the state.

358 Section 8. Special powers.--The Holt Fire District shall
 359 provide for fire suppression and prevention by establishing and
 360 maintaining fire stations and fire substations and acquiring and
 361 maintaining such firefighting and fire protection equipment
 362 deemed necessary to prevent or fight fires. All construction

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363 shall be in compliance with applicable state, regional, and
 364 local regulations, including adopted comprehensive plans and
 365 land development regulations. The board shall have and may
 366 exercise any or all of the following special powers relating to
 367 facilities and duties authorized by this act:

368 (1) Establish and maintain emergency medical and rescue
 369 response services and acquire and maintain rescue, medical, and
 370 other emergency equipment, pursuant to chapter 401, Florida
 371 Statutes, and any certificate of public convenience and
 372 necessity or its equivalent issued hereunder.

373 (2) Employ, train, and equip such personnel, and train,
 374 coordinate, and equip such volunteer firefighters, as are
 375 necessary to accomplish the duties of the district. The board
 376 may employ and fix the compensation of a fire chief or chief
 377 administrator. The board shall prescribe the duties of such
 378 person, which shall include supervision and management of the
 379 operations of the district and its employees and maintenance and
 380 operation of its facilities and equipment. The fire chief or
 381 chief administrator may employ or terminate the employment of
 382 such other persons, including, without limitation, professional,
 383 supervisory, administrative, maintenance, and clerical
 384 employees, as are necessary and authorized by the board. The
 385 compensation and other conditions of employment of the officers
 386 and employees of the district shall be provided by the board.

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

390 (4) Adopt and enforce fire safety standards and codes and

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391 enforce the rules of the State Fire Marshal consistent with the
392 exercise of the duties authorized by chapter 553 or chapter 633,
393 Florida Statutes, with respect to fire suppression and
394 prevention and fire safety code enforcement.

395 (5) Conduct arson investigations and cause-and-origin
396 investigations.

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

400 (7) Contract with general purpose local government for
401 emergency management planning and services.

402 Section 9. Taxes, non-ad valorem assessments; impact fees
403 and user charges.--

404 (1) AD VALOREM TAXES.--The elected board of commissioners
405 may levy and assess ad valorem taxes on all taxable property in
406 the district to construct, operate, and maintain district
407 facilities and services, to pay the principal of, and interest
408 on, general obligation bonds of the district, and to provide for
409 any sinking or other funds established in connection with such
410 bonds. An ad valorem tax levied by the board for operating
411 purposes, exclusive of debt service on bonds, may not exceed
412 3.75 mills. The levy of ad valorem taxes pursuant to this
413 section must be approved by referendum called by the board.
414 Nothing in this act shall require a referendum on the levy of ad
415 valorem taxes in the amount as previously authorized by special
416 act, general law of local application, or county ordinance
417 approved by referendum. Such tax shall be assessed, levied, and
418 collected in the same manner as county taxes. The levy of ad

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419 valorem taxes approved by referendum shall be reported within 60
420 days after the vote to the Department of Community Affairs.

421 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
422 commissioners may levy non-ad valorem assessments to provide
423 funds for the purposes of the district. The rate of such
424 assessments must be fixed by resolution of the board pursuant to
425 the procedures contained in section 10. Non-ad valorem
426 assessment rates set by the board may exceed the maximum rates
427 established by this or any prior special act, any county
428 ordinance, the previous year's resolution, or a referendum in an
429 amount not to exceed the average annual growth rate in Florida
430 personal income over the previous 5 years. Non-ad valorem
431 assessment rate increases within the personal income threshold
432 are deemed to be within the maximum rate authorized by law at
433 the time of initial imposition. Proposed non-ad valorem
434 assessment increases which exceed the rate set the previous
435 fiscal year or the rate previously set by special act or county
436 ordinance, whichever is more recent, by more than the average
437 annual growth rate in Florida personal income over the last 5
438 years must be approved by referendum of the electors of the
439 district. Non-ad valorem assessments shall be imposed,
440 collected, and enforced pursuant to section 10.

441 (3) USER CHARGES.--

442 (a) The board may provide a reasonable schedule of charges
443 for special emergency services, including fighting fires
444 occurring in or to structures outside the district, motor
445 vehicles, marine vessels, aircraft, or rail cars, or as a result
446 of the operation of such motor vehicles or marine vessels, to

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447 which the district is called to render such emergency service,
448 and may charge a fee for the services rendered in accordance
449 with the schedule.

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

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

461 (d) The board may provide a reasonable schedule of charges
462 for inspecting structures, plans, and equipment to determine
463 compliance with fire safety codes and standards.

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

467 (4) IMPACT FEES.--If the general purpose local government
468 has not adopted an impact fee for fire services which is
469 distributed to the district for construction within its
470 jurisdictional boundaries, the board may establish a schedule of
471 impact fees for new construction to pay for the cost of new
472 facilities and equipment, the need for which is in whole or in
473 part the result of new construction. The impact fees collected
474 by the district under this subsection shall be kept separate

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475 from other revenues of the district and must be used exclusively
476 to acquire, purchase, or construct new facilities or portions
477 thereof needed to provide fire protection and emergency services
478 to new construction. As used in this subsection, "new
479 facilities" means land, buildings, and capital equipment,
480 including, but not limited to, fire and emergency vehicles,
481 radio-telemetry equipment, and other firefighting or rescue
482 equipment. The board shall maintain adequate records to ensure
483 that impact fees are expended only for permissible new
484 facilities or equipment. The board may enter into agreements
485 with general purpose local governments to share in the revenues
486 from fire protection impact fees imposed by such governments.

487 Section 10. Procedures for the levy and collection of non-
488 ad valorem assessments.--

489 (1) The district may provide for the levy of non-ad
490 valorem assessments under this act on the lands and real estate
491 benefited by the exercise of the powers authorized by this act,
492 or any part thereof, for all or any part of the cost thereof. In
493 addition to the provisions set forth in this act, the district
494 shall also be entitled to exercise all other rights and powers
495 regarding the levy and collection of additional non-ad valorem
496 assessments as provided for under chapter 191, Florida Statutes.

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

500 (a)1. Business land shall be assessed \$60. "Business land"
501 is defined as any land that is zoned commercial, has a structure
502 with a minimum of 500 square feet, and is being used for a

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503 business purpose. If a parcel of land has such a business and
504 also has a residence, then the parcel shall be assessed an
505 additional \$40 for each residence on the site.

506 2. Industrial land shall be assessed a minimum of \$100 and
507 a maximum of \$1,000 based upon the square footage (sf) of under-
508 roof floor space the business occupies. The following
509 assessments apply:

510

<u>From (sf)</u>	<u>To (sf)</u>	<u>Tax assessment</u>
<u>100</u>	<u>1000</u>	<u>\$100</u>
<u>1001</u>	<u>10,000</u>	<u>\$250</u>
<u>10,001</u>	<u>50,000</u>	<u>\$500</u>
<u>50,001</u>	<u>100,000</u>	<u>\$750</u>
<u>100,001</u>	<u>and greater</u>	<u>\$1,000</u>

517

518 "Industrial land" is defined as any site that is zoned
519 industrial and has structure. This land can provide multiple
520 businesses or a single business.

521 3. Recreational land shall be assessed \$10 per hook-up
522 facility. The maximum assessment for this type of land shall be
523 \$200. "Recreational land" is defined as land that is improved to
524 accommodate campers (tent facilities), recreational vehicles,
525 and campers pulled by vehicles.

526 4. Special lands must be considered separately for their
527 tax assessments. "Special lands" are defined as all other lands
528 that are not in any of the above categories. Special lands shall
529 have a unique, single-purpose use. The considerations for
530 assessment include the provision of fire services and risk

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531 potential. The following two special lands have been identified
532 within the Holt Fire District jurisdiction:

533 a. "Airport land" is defined as land that is beside a
534 private airport, is used for private purposes, and has a hangar
535 used to house an aircraft. Hangars of less than 4,000 square
536 feet on airport land shall be assessed \$60. If said parcel of
537 land also has a residence, it shall be assessed an additional
538 \$40 for the residence.

539 b. "Racetrack land" is defined as land that contains
540 raceways of any category. Racetrack land shall be assessed \$175.

541 (b) Each residential dwelling unit, including mobile homes
542 situated on any parcel of land within said district, shall pay
543 \$40 annually.

544 (c) The non-ad valorem assessment amounts as established
545 under paragraphs (a) and (b) shall be subject to annual
546 increases, as may be approved by the board of commissioners as
547 provided for under subsection (2) of section 9.

548 (3) The board of commissioners may adopt by resolution the
549 current tax assessment and collection roll compiled and prepared
550 by the property appraiser of Okaloosa County, and may adopt a
551 resolution fixing the levy on each lot or parcel of land subject
552 to taxation in the district, or may, at its discretion, prepare
553 or cause to be prepared an assessment and collection roll
554 setting forth a description of each lot or parcel of land
555 subject to taxation in the district together with the amount of
556 assessment fixed by resolution, and shall, before June 1 of each
557 year, deliver the roll to the tax collector for collection. All
558 assessments shall be made against the land subject to such

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559 assessments and the roll shall set forth the names of the
560 respective owners of such lands.

561 (4) Any property owner in the district shall have the
562 right to file a protest in writing between June 10 and 20 of
563 each year against the proposed assessments and the amount or
564 rate thereof and to appear before the board in support of such
565 protest at an opening meeting or meetings which shall be held to
566 hear and consider such protests and make adjustments to the
567 roll.

568 (5) Immediately after the adjustment period, the board of
569 commissioners shall adopt a resolution fixing the rate of
570 special assessment and shall note the amount of the levy against
571 each parcel of property described in the tax roll and shall
572 transmit the tax roll and a certified copy of the resolution to
573 the county tax collector on or before July 1 each year. It shall
574 be the duty of the tax collector of Okaloosa County to include
575 in the county tax roll the assessments made by the board of
576 commissioners of the district and to collect such assessments
577 according to the assessment roll and deliver the proceeds of
578 such collection, less the statutory fee, monthly to the board of
579 commissioners, taking their receipts for such funds. The tax
580 collector shall, upon delivery of such funds to the board of
581 commissioners, furnish them with a description of the lands for
582 which such payments are made.

583 (6) Such special assessments shall be a lien upon the land
584 so assessed along with county taxes until paid and, if the same
585 become delinquent, shall be considered a part of the county tax,
586 subject to the same penalties, charges, fees, and remedies for

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587 enforcement and collection and shall be enforced and collected
588 as provided by law.

589 (7) Such special assessments shall be of equal benefit to
590 all property with fire protection being provided by the Holt
591 Fire District pursuant to the provisions of this act.

592 (8) The fiscal year for the district shall be from October
593 1 to September 30 of each year.

594 Section 11. District issuance of bonds, notes, bond
595 anticipation notes, or other evidences of indebtedness.--

596 (1) The district may issue general obligation bonds,
597 assessment bonds, revenue bonds, notes, bond anticipation notes,
598 or other evidences of indebtedness to finance all or a part of
599 any proposed improvements authorized to be undertaken under this
600 act or under general or special law, provided the total annual
601 payments for the principal and interest on such indebtedness
602 shall not exceed 50 percent of the total annual budgeted
603 revenues of the district. The bonds shall be issued in such
604 denominations, mature on such dates and in such amounts, and may
605 be subject to optional and mandatory redemption as determined by
606 resolutions adopted by the board. Bonds of the district may bear
607 interest at a fixed, floating, or adjustable rate and may be
608 issued as interest-bearing bonds, interest-accruing bonds, or
609 zero coupon bonds at such rate or rates, not exceeding the
610 maximum rate permitted by general law, as determined by
611 resolution of the board. Principal and interest shall be payable
612 in the manner determined by the board. The bonds shall be signed
613 by manual or facsimile signature of the chair or vice chair of
614 the board, attested with the seal of the district and by the

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615 manual or facsimile signature of the secretary or assistant
616 secretary of the board.

617 (2) The bonds shall be payable from the non-ad valorem
618 assessments or other non-ad valorem revenues, including, without
619 limitation, user fees or charges or rental income authorized to
620 be levied, collected, or received pursuant to this act or
621 general law. General obligation bonds payable from ad valorem
622 taxes may also be issued by the district, but only after
623 compliance with s. 12, Art. VII of the State Constitution.
624 Subject to referendum approval, a district may pledge its full
625 faith and credit for the payment of principal and interest on
626 such general obligation bonds and for any reserve funds provided
627 therefor and may unconditionally and irrevocably pledge itself
628 to levy ad valorem taxes on all property in the district to the
629 extent necessary for the payment thereof. The district is
630 authorized, after notice and opportunity to be heard has been
631 afforded to those affected, to impose, charge, and collect non-
632 ad valorem revenues in connection with any of the improvements
633 authorized under this act and to pledge the same for the payment
634 of bonds.

635 (3) In connection with the sale and issuance of bonds, the
636 district may enter into any contracts which the board determines
637 to be necessary or appropriate to achieve a desirable effective
638 interest rate in connection with the bonds by means of, but not
639 limited to, contracts commonly known as investment contracts,
640 funding agreements, interest rate swap agreements, currency swap
641 agreements, forward payment conversion agreements, futures, or
642 contracts providing for payments based on levels of or changes

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643 in interest rates, or contracts to exchange cash flows or a
644 series of payments, or contracts, including, without limitation,
645 options, puts, or calls, to hedge payment, rate, spread, or
646 similar exposure. Such contracts or arrangements may also be
647 entered into by the district in connection with, or incidental
648 to, entering into any agreement which secures bonds or provides
649 liquidity therefor. Such contracts and arrangements shall be
650 made upon the terms and conditions established by the board,
651 after giving due consideration to the credit worthiness of the
652 counter parties, where applicable, including any rating by a
653 nationally recognized rating service or any other criteria as
654 may be appropriate.

655 (4) In connection with the sale and issuance of the bonds,
656 or the entering into any of the contracts or arrangements
657 referred to in subsection (3), the district may enter into such
658 credit enhancement or liquidity agreements, with such payment,
659 interest rate, security, default, remedy, and any other terms
660 and conditions as the board shall determine.

661 (5) Notwithstanding any provision of law relating to the
662 investment or reinvestment of surplus funds of any governmental
663 unit, proceeds of the bonds and any money set aside or pledged
664 to secure payment of the principal, or premium, if any, and
665 interest on the bonds, or any of the contracts entered into
666 pursuant to subsection (3), may be invested in securities or
667 obligations described in the resolution providing for the
668 issuance of bonds.

669 (6) The bonds shall be sold in any manner not inconsistent
670 with general law, shall show the purpose for which they are

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671 issued, and shall be payable out of the money pledged therefor.
 672 The funds derived from the sale of said bonds or any contract or
 673 arrangement shall be used for the purpose of paying the cost of
 674 the services or improvements and such costs, expenses, fees, and
 675 salaries as may be authorized by law.

676 (7) Non-ad valorem assessments or any portion thereof
 677 levied to pay the principal on bonds issued pursuant to this act
 678 with respect to improvements financed therewith shall not exceed
 679 the benefits assessed regarding such works or improvements. If
 680 the bonds are sold at a discount, the amount of the discount
 681 shall be treated as interest, not as principal. Premiums payable
 682 upon the redemption of bonds shall also be treated as interest.
 683 Interest to accrue on account of issuing bonds shall not be
 684 construed as a part of the costs of the works or improvements in
 685 determining whether the costs of making such improvements are
 686 equal to or in excess of the benefits assessed. If the property
 687 appraiser and tax collector deduct their fees and charges from
 688 the amount of non-ad valorem assessments levied and collected,
 689 and if the landowners receive the statutorily permitted discount
 690 for early payment of such non-ad valorem assessments, the amount
 691 of such fees, charges, and discount shall not be included in the
 692 amount of non-ad valorem assessments levied by the district in
 693 determining whether such assessments are equal to or in excess
 694 of the benefits assessed.

695 (8) The district may, whenever in the judgment of the
 696 board it is advisable and in the best interests of the
 697 landowners in the district, issue bonds to refund any or all of
 698 the then outstanding bonded indebtedness of the district.

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699 (9) The principal amount of refunding bonds may be in any
 700 amount not in excess of the benefits assessed against the lands
 701 with respect to which the refunded bonds were issued less the
 702 principal amount of the refunded bonds previously paid from non-
 703 ad valorem assessments. The proceeds of such refunding bonds
 704 shall be used only to pay the principal, premium, if any, and
 705 interest on the bonds to be refunded and any discount or expense
 706 of the sale of the refunding bonds and to provide a debt service
 707 reserve fund for the refunding bonds. The district may also use
 708 other available revenues to pay costs associated with the
 709 issuance or administration of the refunding bonds.

710 (10) Assessments shall be levied for the payment of the
 711 refunding bonds in the same manner as the assessments levied for
 712 the refunded bonds and the refunding bonds shall be secured by
 713 the same lien as the refunded bonds, and any additional interest
 714 which accrues on account of the refunding bonds shall be
 715 included and added to the original assessment and shall be
 716 secured by the same lien, provided any interest accrued shall
 717 not be considered as a part of the cost of construction in
 718 determining whether the assessment exceeds the benefits
 719 assessed.

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

723 Section 12. District expansion and merger.--

724 (1) The boundaries of the district may be modified,
 725 extended, or enlarged upon approval or ratification by the
 726 Legislature.

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727 (2) The merger of the district with all or portions
728 of other independent or dependent fire control districts is
729 effective only upon ratification by the Legislature. The
730 district may not, solely by reason of a merger with another
731 governmental entity, increase ad valorem taxes on property
732 within the original limits of the district beyond the
733 maximum established by this act, unless approved by the
734 electors of the district by referendum.

735 Section 3. If any clause, section, or provision of this
736 act shall be declared unconstitutional or invalid for any
737 reason, it shall be eliminated from this act, and the remaining
738 portion of the act shall be in full force and effect and be as
739 valid as if such invalid portion thereof had not been
740 incorporated therein.

741 Section 4. In the event of a conflict of the provisions of
742 this act with the provisions of any other act, the provisions of
743 this act shall control to the extent of such conflict.

744 Section 5. This act shall take effect July 1, 2007.