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1
 2 An act relating to the Dorcas Fire District, Okaloosa
 3 County; amending chapter 2005-331, Laws of Florida;
 4 providing that the district is a dependent special
 5 district; removing provisions relating to the
 6 district's status as an independent special district;
 7 providing that the Okaloosa County Board of County
 8 Commissioners or its appointees shall serve as the
 9 governing board of the district; deleting provisions
 10 relating to the duties, election, terms, compensation,
 11 and meetings of the district board of commissioners;
 12 removing the requirement that a resolution or
 13 ordinance adopted by the board and approved by
 14 referendum only be repealed by referendum; authorizing
 15 the district to assess ad valorem taxes and non-ad
 16 valorem assessments, and to impose and foreclose non-
 17 ad valorem assessment liens, as authorized by law;
 18 removing the board's authority to enter into certain
 19 agreements with general purpose local governments;
 20 revising the rate of assessment of non-ad valorem
 21 assessments by the district; providing that expansion
 22 and merger of the district shall be ratified by the
 23 board; providing severability; providing an effective
 24 date.
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26 Be It Enacted by the Legislature of the State of Florida:

27

28 Section 1. Section 1, subsection (1) of section 2, and
 29 sections 3 through 11 of section 2 of chapter 2005-331, Laws of
 30 Florida, are amended to read:

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

38 Section 2. Creation; boundaries.—

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

47

48 Commence at northwest corner of Section 7, Township 4
 49 North, Range 22 West; thence east along Section line
 50 to Okaloosa County line; thence south along Okaloosa

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51 County line to southeast corner of Section 36,
 52 Township 3 North, Range 22 West; thence west along
 53 Section line to Shoal River; thence northeasterly
 54 along Shoal River to west Section line of Section 6,
 55 Township 3 North, Range 22 West; thence north along
 56 Section line to point of beginning. Okaloosa County,
 57 Florida.

58
 59 ~~Section 3. Intent. The purposes of this act are to:~~

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

65 ~~(2) Provide standards, direction, and procedures~~
 66 ~~concerning the operation and governance of the special fire~~
 67 ~~control district known as the Dorcas Fire District.~~

68 ~~(3) Provide greater uniformity between the Dorcas Fire~~
 69 ~~District and other independent special fire control districts.~~

70 ~~(4) Provide greater uniformity in the financing authority~~
 71 ~~of the Dorcas Fire District without hampering the efficiency and~~
 72 ~~effectiveness of current authorized and implemented methods and~~
 73 ~~procedures of raising revenues.~~

74 ~~(5) Improve communication and coordination between the~~
 75 ~~Dorcas Fire District and other local governments with respect to~~

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76 ~~short-range and long-range planning to meet the demands for~~
 77 ~~service delivery while maintaining fiscal responsibility.~~

78 ~~(6) Provide uniform procedures for electing members of the~~
 79 ~~governing board of the Dorcas Fire District to ensure greater~~
 80 ~~accountability to the public.~~

81 Section 3 4. Definitions.-

82 (1) "Board" means the governing board of the Dorcas Fire
 83 District, which shall be comprised of the Okaloosa County Board
 84 of County Commissioners or its appointees.

85 (2) "District" means the Dorcas Fire District, a dependent
 86 ~~an independent~~ special fire control district ~~as defined in~~
 87 ~~section 191.003, Florida Statutes.~~

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

91 (4) "Emergency medical service" means basic and advanced
 92 life support service as defined in section 401.23, Florida
 93 Statutes.

94 (5) "Rescue response service" means an initial response to
 95 an emergency or accident situation, including, but not limited
 96 to, a plane crash, a trench or building collapse, a swimming or
 97 boating accident, or a motor vehicle accident.

98 ~~Section 5. District board of commissioners; membership,~~
 99 ~~terms of office, officers, meetings.-~~

100 ~~(1)(a) The business affairs of the district shall be~~

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101 ~~conducted and administered by a five-member board. The board~~
102 ~~shall be elected in nonpartisan elections by the electors of the~~
103 ~~district. Except as provided in this act, such elections shall~~
104 ~~be held at a time and in a manner prescribed by law for holding~~
105 ~~general elections in accordance with section 189.405, Florida~~
106 ~~Statutes, and each member shall be elected for a term of 4 years~~
107 ~~and serve until the member's successor assumes office.~~
108 ~~Candidates for the board of the district shall qualify with the~~
109 ~~Okaloosa County Supervisor of Elections. All candidates may~~
110 ~~qualify by paying a filing fee of at least \$25 or by obtaining~~
111 ~~the signatures of at least 25 registered electors of the~~
112 ~~district on petition forms provided by the supervisor of~~
113 ~~elections which petitions shall be submitted and checked in the~~
114 ~~same manner as petitions filed by nonpartisan judicial~~
115 ~~candidates pursuant to section 105.035, Florida Statutes.~~
116 ~~(b) The members of the board shall be elected by the~~
117 ~~electors of the district in the manner provided in this section.~~
118 ~~The office of each member of the board is designated as being a~~
119 ~~seat on the board, distinguished from each of the other seats by~~
120 ~~a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does~~
121 ~~not designate a geographical subdistrict. Each candidate for a~~
122 ~~seat on the board shall designate, at the time the candidate~~
123 ~~qualifies, the seat on the board for which the candidate is~~
124 ~~qualifying. The name of each candidate who qualifies for~~
125 ~~election to a seat on the board shall be included on the ballot~~

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126 ~~in a way that clearly indicates the seat for which the candidate~~
 127 ~~is a candidate. The candidate for each seat who receives the~~
 128 ~~most votes cast for a candidate for the seat shall be elected to~~
 129 ~~the board.~~

130 ~~(2) Each member of the board must be a qualified elector~~
 131 ~~at the time he or she qualifies and continually throughout his~~
 132 ~~or her term.~~

133 ~~(3) Each elected member of the board shall assume office~~
 134 ~~10 days following the member's election. Annually, within 60~~
 135 ~~days after the newly elected members have taken office, the~~
 136 ~~board shall organize by electing from its members a chair, a~~
 137 ~~vice chair, a secretary, and a treasurer. The positions of~~
 138 ~~secretary and treasure may be held by one member. Funds of the~~
 139 ~~district may be disbursed only upon the order or pursuant to~~
 140 ~~resolution of the board. However, a petty cash account may be~~
 141 ~~authorized by the board. The board may give the treasurer~~
 142 ~~additional powers and duties that it deems appropriate.~~

143 ~~(4) Members of the board may each be paid a salary or~~
 144 ~~honorarium to be determined by at least a majority plus one vote~~
 145 ~~of the board, which salary or honorarium may not exceed \$500 per~~
 146 ~~month for each member. Special notice of any meeting at which~~
 147 ~~the board will consider a salary change for a board member shall~~
 148 ~~be published at least once, at least 14 days prior to the~~
 149 ~~meeting, in a newspaper of general circulation in Okaloosa~~
 150 ~~County. Separate compensation for the board member serving as~~

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151 ~~treasurer may be authorized by like vote so long as total~~
 152 ~~compensation for the board member does not exceed \$500 per~~
 153 ~~month. Members may be reimbursed for travel and per diem~~
 154 ~~expenses as provided in section 112.061, Florida Statutes.~~

155 ~~(5) If a vacancy occurs on the board due to the~~
 156 ~~resignation, death, or removal of a board member or the failure~~
 157 ~~of anyone to qualify for a board seat, the remaining members may~~
 158 ~~appoint a qualified person to fill the seat until the next~~
 159 ~~general election, at which time an election shall be held to~~
 160 ~~fill the vacancy for the remaining term, if any. The board shall~~
 161 ~~remove any member who has three consecutive unexcused absences~~
 162 ~~from regularly scheduled meetings. The board shall adopt a~~
 163 ~~resolution defining excused and unexcused absences.~~

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

171 ~~(7) The board shall keep a permanent record book entitled~~
 172 ~~"Record of Proceedings of the Dorcas Fire District," in which~~
 173 ~~the minutes of all meetings, resolutions, proceedings,~~
 174 ~~certificates, bonds given by commissioners, and corporate acts~~
 175 ~~shall be recorded. The record book shall be open to inspection~~

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176 ~~in the same manner as state, county, and municipal records are~~
 177 ~~open under chapter 119, Florida Statutes, and s. 24, Art. I of~~
 178 ~~the State Constitution. The record book shall be kept at the~~
 179 ~~office or other regular place of business maintained by the~~
 180 ~~board for the Dorcas Fire District.~~

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

184 ~~(9) The officers of the board of commissioners shall have~~
 185 ~~the duties usually pertaining to like officers. A record shall~~
 186 ~~be kept of all meetings of the board in a manner consistent with~~
 187 ~~subsection (7), and in such meetings concurrence of a majority~~
 188 ~~of the commissioners shall be necessary to any affirmative~~
 189 ~~action by the board.~~

190 ~~(10) The books and records of the district shall be~~
 191 ~~audited at least annually, at the expense of the district, as~~
 192 ~~outlined in s. 11.45, Florida Statutes.~~

193 Section 4 ~~6~~. General powers.—The district shall have and
 194 the board may exercise by majority vote, the following powers:

195 (1) To sue and be sued in the name of the district, to
 196 adopt and use a seal and authorize the use of a facsimile
 197 thereof, and to make and execute contracts and other instruments
 198 necessary or convenient to the exercise of its powers.

199 (2) To provide for a pension or retirement plan for its
 200 employees. Notwithstanding the prohibition against extra

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201 compensation as provided in section 215.425, Florida Statutes,
 202 the board may provide for an extra compensation program,
 203 including a lump-sum bonus payment program, to reward
 204 outstanding employees whose performance exceeds standards, if
 205 the program provides that a bonus payment may not be included in
 206 an employee's regular base rate of pay and may not be carried
 207 forward in subsequent years.

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

210 (4) To borrow money and accept gifts, to apply for and use
 211 grants or loans of money or other property from the United
 212 States, the state, a unit of local government, or any person for
 213 any district purposes and enter into agreements required in
 214 connection therewith, and to hold, use, sell, and dispose of
 215 such moneys or property for any district purpose in accordance
 216 with the terms of the gift, grant, loan, or agreement relating
 217 thereto.

218 (5) To adopt resolutions and procedures prescribing the
 219 powers, duties, and functions of the officers of the district,
 220 the conduct of the business of the district, the maintenance of
 221 records, and the form of other documents and records of the
 222 district. The board may also adopt ordinances and resolutions
 223 that are necessary to conduct district business, if such
 224 ordinances do not conflict with any ordinances of a local
 225 general-purpose government within whose jurisdiction the

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226 | ~~district is located. Any resolution or ordinance adopted by the~~
 227 | ~~board and approved by referendum vote of district electors may~~
 228 | ~~only be repealed by referendum vote of district electors.~~

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

232 | (7) To acquire, by purchase, lease, gift, dedication,
 233 | devise, or otherwise, real and personal property or any estate
 234 | therein for any purpose authorized by this act and to trade,
 235 | sell, or otherwise dispose of surplus real or personal property.
 236 | The board may purchase equipment by an installment sales
 237 | contract if funds are available to pay the current year's
 238 | installments on the equipment and to pay the amounts due that
 239 | year on all other installments and indebtedness.

240 | (8) To hold, control, and acquire by donation or purchase
 241 | any public easement, dedication to public use, platted
 242 | reservation for public purposes, or reservation for those
 243 | purposes authorized by this act and to use such easement,
 244 | dedication, or reservation for any purpose authorized by this
 245 | act consistent with applicable adopted local government
 246 | comprehensive plans and land development regulations.

247 | (9) To lease as lessor or lessee to or from any person,
 248 | firm, corporation, association, or body, public or private, any
 249 | facility or property of any nature for the use of the district
 250 | when necessary to carry out the district's duties and authority

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251 | under this act.

252 | (10) To borrow money and issue bonds, revenue anticipation
 253 | notes, or certificates payable from and secured by a pledge of
 254 | funds, revenues, taxes and assessments, warrants, notes, or
 255 | other evidence of indebtedness, and to mortgage real and
 256 | personal property when necessary to carry out the district's
 257 | duties and authority under this act.

258 | (11) To charge user and impact fees authorized by
 259 | resolution of the board, in amounts necessary to conduct
 260 | district activities and services, and to enforce their receipt
 261 | and collection in the manner prescribed by resolution and
 262 | authorized by law. However, the imposition of impact fees may
 263 | only be authorized as provided by subsection (4) of section 6 &.

264 | (12) To exercise the right and power of eminent domain,
 265 | pursuant to chapter 73 or chapter 74, Florida Statutes, over any
 266 | property within the district, except municipal, county, state,
 267 | special district, or federal property used for a public purpose,
 268 | for the uses and purposes of the district relating solely to the
 269 | establishment and maintenance of fire stations and fire
 270 | substations, specifically including the power to take easements
 271 | that serve such facilities consistent with applicable adopted
 272 | local government comprehensive plans and land development
 273 | regulations.

274 | (13) To cooperate or contract with other persons or
 275 | entities, including other governmental agencies, as necessary,

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276 convenient, incidental, or proper in connection with providing
 277 effective mutual aid and furthering any power, duty, or purpose
 278 authorized by this act.

279 (14) To assess and impose upon real property in the
 280 district ad valorem taxes and non-ad valorem assessments as
 281 authorized by law ~~this act~~.

282 (15) To impose and foreclose non-ad valorem assessment
 283 liens as provided by law ~~this act~~ or to impose, collect, and
 284 enforce non-ad valorem assessments pursuant to chapter 197,
 285 Florida Statutes.

286 (16) To select as a depository for its funds any qualified
 287 public depository as defined in section 280.02, Florida
 288 Statutes, which meets all the requirements of chapter 280,
 289 Florida Statutes, and has been designated by the State Treasurer
 290 as a qualified public depository, upon such terms and conditions
 291 as to the payment of interest upon the funds deposited as the
 292 board deems just and reasonable.

293 (17) To provide adequate insurance on all real and
 294 personal property, equipment, employees, volunteer firefighters,
 295 and other personnel.

296 (18) To organize, participate in, and contribute
 297 monetarily to organizations or associations relating to the
 298 delivery of or improvement of fire control, fire prevention, and
 299 emergency rescue services, or district administration.

300 (19) To promulgate and enforce reasonable fire regulations

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301 | by resolution.

302 | Section 5 7. Special powers.—The Dorcas Fire District
 303 | shall provide for fire suppression and prevention by
 304 | establishing and maintaining fire stations and fire substations
 305 | and acquiring and maintaining such firefighting and fire
 306 | protection equipment deemed necessary to prevent or fight fires.
 307 | All construction shall be in compliance with applicable state,
 308 | regional, and local regulations, including adopted comprehensive
 309 | plans and land development regulations. The board shall have and
 310 | may exercise any or all of the following special powers relating
 311 | to facilities and duties authorized by this act:

312 | (1) Establish and maintain emergency medical and rescue
 313 | response services and acquire and maintain rescue, medical, and
 314 | other emergency equipment, pursuant to the provisions of chapter
 315 | 401, Florida Statutes, and any certificate of public convenience
 316 | and necessity or its equivalent issued hereunder.

317 | (2) Employ, train, and equip such personnel, and train,
 318 | coordinate, and equip such volunteer firefighters, as are
 319 | necessary to accomplish the duties of the district. The board
 320 | may employ and fix the compensation of a fire chief or chief
 321 | administrator. The board shall prescribe the duties of such
 322 | person, which shall include supervision and management of the
 323 | operations of the district and its employees and maintenance and
 324 | operation of its facilities and equipment. The fire chief or
 325 | chief administrator may employ or terminate the employment of

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326 such other persons, including, without limitation, professional,
 327 supervisory, administrative, maintenance, and clerical
 328 employees, as are necessary and authorized by the board. The
 329 compensation and other conditions of employment of the officers
 330 and employees of the district shall be provided by the board.

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

334 (4) Adopt and enforce fire safety standards and codes and
 335 enforce the rules of the State Fire Marshall consistent with the
 336 exercise of the duties authorized by chapter 553 or chapter 633,
 337 Florida Statutes, with respect to fire suppression and
 338 prevention and fire safety code enforcement.

339 (5) Conduct arson investigations and cause and origin
 340 investigations.

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

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

346 Section 6 ~~8~~. Taxes, non-ad valorem assessments; impact
 347 fees and user charges.—

348 (1) AD VALOREM TAXES.—The ~~elected~~ board of commissioners
 349 may levy and assess ad valorem taxes on all taxable property in
 350 the district to construct, operate, and maintain district

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351 facilities and services, to pay the principal of, and interest
 352 on, general obligation bonds of the district, and to provide for
 353 any sinking or other funds established in connection with such
 354 bonds. An ad valorem tax levied by the board for operating
 355 purposes, exclusive of debt service on bonds, may not exceed
 356 3.75 mills. The levy of ad valorem taxes pursuant to this
 357 section must be approved by referendum called by the board.
 358 Nothing in this act shall require a referendum on the levy of ad
 359 valorem taxes in the amount as previously authorized by special
 360 act, general law of local application, or county ordinance
 361 approved by referendum. Such tax shall be assessed, levied, and
 362 collected in the same manner as county taxes. The levy of ad
 363 valorem taxes approved by referendum shall be reported within 60
 364 days after the vote to the Department of Community Affairs.

365 (2) NON-AD VALOREM ASSESSMENTS.—The ~~elected~~ board of
 366 commissioners may levy non-ad valorem assessments to provide
 367 funds for the purposes of the district. The rate of such
 368 assessments must be fixed by resolution of the board pursuant to
 369 the procedures contained in section 7 ~~9~~. Non-ad valorem
 370 assessment rates set by the board may exceed the maximum rates
 371 established by this or any prior special act, any county
 372 ordinance, the previous year's resolution, or a referendum in an
 373 amount not to exceed the average annual growth rate in Florida
 374 personal income over the previous 5 years. Non-ad valorem
 375 assessment rate increases within the personal income threshold

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376 are deemed to be within the maximum rate authorized by law at
 377 the time of initial imposition. Proposed non-ad valorem
 378 assessment increases which exceed the rate set the previous
 379 fiscal year or the rate previously set by special act or county
 380 ordinance, whichever is more recent, by more than the average
 381 annual growth rate in Florida personal income over the last 5
 382 years must be approved by referendum of the electors of the
 383 district. Non-ad valorem assessments shall be imposed,
 384 collected, and enforced pursuant to section 7 9.

385 (3) USER CHARGES.—

386 (a) The board may provide a reasonable schedule of charges
 387 for special emergency services, including fighting fires
 388 occurring in or to structures outside the district, motor
 389 vehicles, marine vessels, aircraft, or rail cars, or as a result
 390 of the operation of such motor vehicles or marine vessels, to
 391 which the district is called to render such emergency service,
 392 and may charge a fee for the services rendered in accordance
 393 with the schedule.

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

400 (c) The board may provide a reasonable schedule of charges

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401 for responding to, assisting with, or mitigating emergencies
 402 that either threaten or could threaten the health and safety of
 403 persons, property, or the environment, to which the district has
 404 been called, including a charge for responding to false alarms.

405 (d) The board may provide a reasonable schedule of charges
 406 for inspecting structures, plans, and equipment to determine
 407 compliance with fire safety ~~firesafety~~ codes and standards.

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

411 (4) IMPACT FEES.—If the general-purpose local government
 412 has not adopted an impact fee for fire services which is
 413 distributed to the district for construction within its
 414 jurisdictional boundaries, the board may establish a schedule of
 415 impact fees for new construction to pay for the cost of new
 416 facilities and equipment, the need for which is in whole or in
 417 part the result of new construction. The impact fees collected
 418 by the district under this subsection shall be kept separate
 419 from other revenues of the district and must be used exclusively
 420 to acquire, purchase, or construct new facilities or portions
 421 thereof needed to provide fire protection and emergency services
 422 to new construction. As used in this subsection, "new
 423 facilities" means land, buildings, and capital equipment,
 424 including, but not limited to, fire and emergency vehicles,
 425 radio telemetry equipment, and other firefighting or rescue

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426 equipment. The board shall maintain adequate records to ensure
 427 that impact fees are expended only for permissible new
 428 facilities or equipment. ~~The board may enter into agreements~~
 429 ~~with general purpose local governments to share in the revenues~~
 430 ~~from fire protection impact fees imposed by such governments.~~

431 Section 7 ~~9~~. Procedures for the levy and collection of
 432 non-ad valorem assessments.—

433 (1) The district may provide for the levy of non-ad
 434 valorem assessments under this act on the lands and real estate
 435 benefited by the exercise of the powers authorized by this act,
 436 or any part thereof, for all or any part of the cost thereof. In
 437 addition to the provisions set forth under this act, the
 438 district shall also be entitled to exercise all other rights and
 439 powers regarding the levy and collection of additional non-ad
 440 valorem assessments as provided for under chapter 191, Florida
 441 Statutes.

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

445 (a) Two ~~One~~ hundred fifteen ~~fifty~~ dollars and sixty-one
 446 cents annually shall be assessed against commercial buildings
 447 and commercial businesses. For the purpose of determining a
 448 commercial business, it is the specific intent of this act to
 449 tax individual businesses which are within a common building
 450 which are separated by walls, partitions, or custom. The

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451 purchase of a county occupational license shall be evidence of
 452 the existence of a business. Apartment buildings, motels,
 453 condominiums, mobile home parks, and other multiple family
 454 residences shall not be considered commercial buildings.

455 (b) Each residential dwelling unit, including mobile homes
 456 situated on any parcel of land within said district, shall pay
 457 \$107.80 ~~\$75~~ annually.

458 (c) Each vacant land up to 9.75 acres shall be assessed
 459 \$6.44 annually. Vacant land greater than 9.75 acres shall be
 460 assessed \$61.46 plus \$0.10 per acre annually.

461 (d) ~~(e)~~ The non-ad valorem assessment amounts as
 462 established under paragraphs (a), ~~and~~ (b), and (c) shall be
 463 subject to annual increases, as may be approved by the board of
 464 commissioners as provided for under section 6(2) ~~8(2)~~.

465 (3) The board of commissioners may adopt by resolution the
 466 current tax assessment and collection roll compiled and prepared
 467 by the tax assessor of Okaloosa County, and may adopt a
 468 resolution fixing the levy on each lot or parcel of land subject
 469 to taxation in the district, or may, at its discretion, prepare
 470 or cause to be prepared an assessment and collection roll
 471 setting forth a description of each lot or parcel of land
 472 subject to taxation in the district together with the amount of
 473 assessment fixed by resolution, and shall, before June 1 of each
 474 year, deliver the roll to the tax assessor for collection. All
 475 assessments shall be made against the land subject to such

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476 assessments and the roll shall set forth the names of the
 477 respective owners of such lands.

478 (4) Any property owner in the district shall have the
 479 right to file a protest in writing between June 10 and 20 of
 480 each year against the proposed assessments and the amount or
 481 rate thereof, and to appear before the board in support of such
 482 protest at an opening meeting or meetings which shall be held to
 483 hear and consider such protests and make adjustments to the
 484 roll.

485 (5) Immediately after the adjustment period, the board of
 486 commissioners shall adopt a resolution fixing the rate of
 487 special assessment and shall note the amount of the levy against
 488 each parcel of property described in the tax roll and shall
 489 transmit the tax roll and a certified copy of the resolution to
 490 the county tax assessor on or before July 1 each year. It shall
 491 be the duty of the tax collector of Okaloosa County to include
 492 in the county tax roll the assessments made by the board of
 493 commissioners of the district and to collect such assessments
 494 according to the assessment roll and deliver the proceeds of
 495 such collection, less the statutory fee, monthly to the board of
 496 commissioners, taking the board's receipts for such funds. The
 497 tax collector shall, upon delivery of such funds to the board of
 498 commissioners, furnish the board with a description of the lands
 499 for which such payments are made.

500 (6) Such special assessments shall be a lien upon the land

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501 so assessed along with county taxes until paid and, if the same
 502 become delinquent, shall be considered a part of the county tax,
 503 subject to the same penalties, charges, fees, and remedies for
 504 enforcement and collection and shall be enforced and collected
 505 as provided by law.

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

509 (8) The fiscal year for the district shall be from October
 510 1 to September 30 of each year.

511 Section 8 ~~10~~. District issuance of bonds, notes, bond
 512 anticipation notes, or other evidences of indebtedness.—

513 (1) The district may issue general obligation bonds,
 514 assessment bonds, revenue bonds, notes, bond anticipation notes,
 515 or other evidences of indebtedness to finance all or a part of
 516 any proposed improvements authorized to be undertaken under this
 517 act or under general or special law, provided the total annual
 518 payments for the principal and interest on such indebtedness
 519 shall not exceed 50 percent of the total annual budgeted
 520 revenues of the district. The bonds shall be issued in such
 521 denominations, mature on such dates and in such amounts, and may
 522 be subject to optional and mandatory redemption as determined by
 523 resolutions adopted by the board. Bonds of the district may bear
 524 interest at a fixed, floating, or adjustable rate and may be
 525 issued as interest bearing bonds, interest accruing bonds, or

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526 zero coupon bonds at such rate or rates, not exceeding the
527 maximum rate permitted by general law, as determined by
528 resolution of the board. Principal and interest shall be payable
529 in the manner determined by the board. The bonds shall be signed
530 by manual or facsimile signature of the chair or vice chair of
531 the board, attested with the seal of the district and by the
532 manual or facsimile signature of the secretary or assistant
533 secretary of the board.

534 (2) The bonds shall be payable from the non-ad valorem
535 assessments or other non-ad valorem revenues, including, without
536 limitation, user fees or charges or rental income authorized to
537 be levied, collected, or received pursuant to this act or
538 general law. General obligation bonds payable from ad valorem
539 taxes may also be issued by the district, but only after
540 compliance with s. 12, Art. VII of the State Constitution.
541 Subject to referendum approval, a district may pledge its full
542 faith and credit for the payment of principal and interest on
543 such general obligation bonds and for any reserve funds provided
544 therefor and may unconditionally and irrevocably pledge itself
545 to levy ad valorem taxes on all property in the district to the
546 extent necessary for the payment thereof. The district is
547 authorized, after notice and opportunity to be heard has been
548 afforded to those affected, to impose, charge, and collect non-
549 ad valorem revenues in connection with any of the improvements
550 authorized under this act and to pledge the same for the payment

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551 | of bonds.

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

572 | (4) In connection with the sale and issuance of the bonds,
573 | or the entering into of any of the contracts or arrangements
574 | referred to in subsection (3), the district may enter into such
575 | credit enhancement or liquidity agreements, with such payment,

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576 interest rate, security, default, remedy, and any other terms
577 and conditions as the board shall determine.

578 (5) Notwithstanding any provision of law relating to the
579 investment or reinvestment of surplus funds of any governmental
580 unit, proceeds of the bonds and any money set aside or pledged
581 to secure payment of the principal, or premium, if any, and
582 interest on the bonds, or any of the contracts entered into
583 pursuant to subsection (3), may be invested in securities or
584 obligations described in the resolution providing for the
585 issuance of bonds.

586 (6) The bonds shall be sold in any manner not inconsistent
587 with general law, shall show the purpose for which they are
588 issued, and shall be payable out of the money pledged therefor.
589 The funds derived from the sale of said bonds or any contract or
590 arrangement shall be used for the purpose of paying the cost of
591 the services or improvements and such costs, expenses, fees, and
592 salaries as may be authorized by law.

593 (7) Non-ad valorem assessments or any portion thereof
594 levied to pay the principal on bonds issued pursuant to this act
595 with respect to improvements financed therewith shall not exceed
596 the benefits assessed regarding such works or improvements. If
597 the bonds are sold at a discount, the amount of the discount
598 shall be treated as interest, not as principal. Premiums payable
599 upon the redemption of bonds shall also be treated as interest.
600 Interest to accrue on account of issuing bonds shall not be

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601 construed as a part of the costs of the works or improvements in
 602 determining whether or not the costs of making such improvements
 603 are equal to or in excess of the benefits assessed. If the
 604 property appraiser and tax collector deduct their fees and
 605 charges from the amount of non-ad valorem assessments levied and
 606 collected, and if the landowners receive the statutorily
 607 permitted discount for early payment of such non-ad valorem
 608 assessments, the amount of such fees, charges, and discount
 609 shall not be included in the amount of non-ad valorem
 610 assessments levied by the district in determining whether such
 611 assessments are equal to or in excess of the benefits assessed.

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

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

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626 issuance or administration of the refunding bonds.

627 (10) Assessments shall be levied for the payment of the
 628 refunding bonds in the same manner as the assessments levied for
 629 the refunded bonds and the refunding bonds shall be secured by
 630 the same lien as the refunded bonds, and any additional interest
 631 which accrues on account of the refunding bonds shall be
 632 included and added to the original assessment and shall be
 633 secured by the same lien, provided any interest accrued shall
 634 not be considered as a part of the cost of construction in
 635 determining whether the assessment exceeds the benefits
 636 assessed.

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

640 Section 9 ~~11~~. District expansion and merger.—

641 (1) The boundaries of the district may be modified,
 642 extended, or enlarged upon approval or ratification by the board
 643 ~~Legislature~~.

644 (2) The merger of the district with all or portions of
 645 other ~~independent or~~ dependent fire control districts is
 646 effective only upon ratification by the board ~~Legislature~~. The
 647 district may not, solely by reason of a merger with another
 648 governmental entity, increase ad valorem taxes on property
 649 within the original limits of the district beyond the maximum
 650 established by this act, unless approved by the electors of the

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651 district by referendum.

652 Section 2. If any clause, section, or provision of this
653 act is declared unconstitutional or invalid for any reason, it
654 shall be eliminated from this act, and the remaining portion of
655 this act shall be in full force and effect and be as valid as if
656 such unconstitutional or invalid portion thereof had not been
657 incorporated in this act.

658 Section 3. This act shall take effect upon becoming a law.