

CHAPTER 191
INDEPENDENT SPECIAL FIRE CONTROL DISTRICTS

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191.001 Short title.—Sections 191.001-191.014 may be cited as the “Independent Special Fire Control District Act.”

History.—s. 1, ch. 97-256.

191.002 Legislative intent.—The purposes of this act are to:

(1) Provide standards, direction, and procedures concerning the operations and governance of independent special fire control districts.

(2) Provide greater uniformity in independent special fire control district operations and authority.

(3) Provide greater uniformity in the financing authority of independent special fire control districts without hampering the efficiency and effectiveness of currently authorized and implemented methods and procedures of raising revenue.

(4) Improve communication and coordination between special fire control districts and other local governments with respect to short-range and long-range planning to meet the demands for service delivery while maintaining fiscal responsibility.

(5) Provide uniform procedures for electing members of the governing boards of independent special fire control districts to ensure greater accountability to the public.

History.—s. 2, ch. 97-256.

191.003 Definitions.—As used in this act:

(1) “Board” means the governing board of a district.

(2) “District” means an independent special fire control district as provided in this act.

(3) “Elector” means a person who is a resident of the district and is qualified to vote in a general election within the local general-purpose government jurisdiction in which the district is located.

(4) “Emergency medical service” means basic and advanced life support service as defined in s. 401.23.

(5) “Independent special fire control district” means an independent special district as defined in s. 189.012, created by special law or general law of local application, providing fire suppression and related activities within the jurisdictional boundaries of the district. The term does not include a municipality, a county, a dependent special district as defined in s. 189.012, a district providing primarily emergency medical services, a community development district established under chapter 190, or any other multiple-power district performing fire suppression and related services in addition to other services.

(6) “Rescue response service” means an initial response to an emergency or accident situation, including, but not limited to, a plane crash, a trench or building collapse, a swimming or boating accident, or a motor vehicle accident.

History.—s. 3, ch. 97-256; s. 72, ch. 2014-22.

191.004 Preemption of special acts and general acts of local application.—Each district, regardless of any other, more specific provision of any special act or general law of local application creating the charter of the district, shall comply with this act. It is the intent of the Legislature that the provisions of this act supersede all special act or general law of local application provisions which contain the charter of an independent special fire control district and which address the same subjects as this act, except as such acts or laws address district boundaries and geographical subdistricts for the election of members of the governing board. However, this act does not require any modification to district financing or operations which would impair existing contracts, including collective bargaining agreements, debt obligations, or covenants and agreements relating to bonds validated or issued by the district. Further, this act does not repeal any authorization within a special act or general law of local application providing for the levy and assessment of ad valorem taxes, special assessments, non-ad valorem assessments, impact fees, or other fees or charges by a district.

History.—s. 4, ch. 97-256.

191.005 District boards of commissioners; membership, officers, meetings.—

(1)(a) With the exception of districts whose governing boards are appointed collectively by the Governor, the county commission, and any cooperating city within the county, the business affairs of each district shall be conducted and administered by a five-member board. All three-member boards existing on the effective date of this act shall be converted to five-member boards, except those permitted to continue as a three-member board by special act adopted in 1997 or thereafter. The board shall be elected in nonpartisan elections by the electors of the district. Except as provided in this act, such elections shall be held at the time and in the manner prescribed by law for holding

general elections in accordance with s. 189.04(2)(a) and (3), and each member shall be elected for a term of 4 years and serve until the member's successor assumes office. Candidates for the board of a district shall qualify as directed by chapter 99.

(b)1. At the next general election following the effective date of this act, or on or after the effective date of a special act or general act of local application creating a new district, the members of the board shall be elected by the electors of the district in the manner provided in this section. The office of each member of the board is designated as being a seat on the board, distinguished from each of the other seats by a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does not designate a geographical subdistrict unless such subdistrict exists on the effective date of this act, in which case the candidates must reside in the subdistrict, and only electors of the subdistrict may vote in the election for the member from that subdistrict. Each candidate for a seat on the board shall designate, at the time the candidate qualifies, the seat on the board for which the candidate is qualifying. The name of each candidate who qualifies for election to a seat on the board shall be included on the ballot in a way that clearly indicates the seat for which the candidate is a candidate. The candidate for each seat who receives the most votes cast for a candidate for the seat shall be elected to the board.

2. If, on the effective date of this act, a district presently in existence elects members of its board, the next election shall be conducted in accordance with this section, but this section does not require the early expiration of any member's term of office by more than 60 days.

3. If, on the effective date of this act, a district does not elect the members of its board, the entire board shall be elected in accordance with this section. However, in the first election following the effective date of this act, seats 1, 3, and 5 shall be designated for 4-year terms and seats 2 and 4 shall be designated for 2-year terms.

4. If, on the effective date of this act, the district has an elected three-member board, one of the two seats added by this act shall, for the first election following the effective date of this act, be designated for a 4-year term and the other for a 2-year term, unless the terms of the three existing seats all expire within 6 months of the first election following the effective date of this act, in which case seats 1, 3, and 5 shall be designated for 4-year terms and seats 2 and 4 shall be designated for 2-year terms.

5. If the district has an elected three-member board designated to remain three members by special act adopted in 1997 or thereafter, the terms of the board members shall be staggered. In the first election following the effective date of this act, seats 1 and 3 shall be designated for 4-year terms, and seat 2 for a 2-year term.

(c) The board of any district may request the local legislative delegation that represents the area within the district to create by special law geographical subdistricts for board seats. Any board of five members or larger elected on a subdistrict basis as of the effective date of this act shall continue to

elect board members from such previously designated subdistricts, and this act shall not require the elimination of board seats from such boards.

(2) Each member of the board must be a qualified elector at the time he or she qualifies and continually throughout his or her term. Any board member who ceases to be a qualified elector is automatically removed pursuant to this act.

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

(4) Members of the board may each be paid a salary or honorarium to be determined by at least a majority plus one vote of the board, which salary or honorarium may not exceed \$500 per month for each member. Special notice of any meeting at which the board will consider a salary change for a board member shall be published at least once, at least 14 days prior to the meeting, in a newspaper of general circulation in the county in which the district is located. Separate compensation for the board member serving as treasurer may be authorized by like vote so long as total compensation for the board member does not exceed \$500 per month. Members may be reimbursed for travel and per diem expenses as provided in s. 112.061.

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

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

(7) The board shall keep a permanent record book entitled "Record of Proceedings of (name of district)," in which the minutes of all meetings, resolutions, proceedings, certificates, bonds given by commissioners, and corporate acts shall be recorded. The record book shall be open to inspection in the same manner as state, county, and municipal records are open under chapter 119 and s. 24, Art. I of the State Constitution. The record book shall be kept at the office or other regular place of business maintained by the board in the county or municipality in which the district is located.

(8) All meetings of the board shall be open to the public consistent with chapter 286, s. 189.015, and other applicable general laws.

History.—s. 5, ch. 97-256; s. 24, ch. 2004-305; s. 53, ch. 2007-30; s. 73, ch. 2014-22.

191.006 General powers.—The district shall have, and the board may exercise by majority vote, the following powers:

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

(2) To provide for a pension or retirement plan for its employees. In accordance with s. 215.425, the board may provide for an extra compensation program, including a lump-sum bonus payment program, to reward outstanding employees whose performance exceeds standards, if the program provides that a bonus payment may not be included in an employee's regular base rate of pay and may not be carried forward in subsequent years.

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

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

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

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

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

(8) To hold, control, and acquire by donation or purchase any public easement, dedication to public use, platted reservation for public purposes, or reservation for those purposes authorized by this act

and to use such easement, dedication, or reservation for any purpose authorized by this act consistent with applicable adopted local government comprehensive plans and land development regulations.

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

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

(11) To charge user and impact fees authorized by resolution of the board, in amounts necessary to conduct district activities and services, and to enforce their receipt and collection in the manner prescribed by resolution and authorized by law. However, the imposition of impact fees may only be authorized as provided by s. 191.009(4).

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

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

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

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

(16) To select as a depository for its funds any qualified public depository as defined in s. 280.02 which meets all the requirements of chapter 280 and has been designated by the Chief Financial Officer as a qualified public depository, upon such terms and conditions as to the payment of interest upon the funds deposited as the board deems just and reasonable.

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

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

(19) To provide housing or housing assistance for its employed personnel whose total annual household income does not exceed 140 percent of the area median income, adjusted for family size.

History.—s. 6, ch. 97-256; s. 6, ch. 98-320; s. 171, ch. 2003-261; s. 7, ch. 2006-69.

191.007 Exemption from taxation.—Since the exercise of the powers conferred by this act constitutes action by a political subdivision performing essential public functions and since the property of each district constitutes public property used for public purposes, all assets and properties of each district, including property acquired through the foreclosure of any tax or assessment lien, are exempt from all taxes imposed by the state or any political subdivision, agency, or instrumentality of the state.

History.—s. 7, ch. 97-256.

191.008 Special powers.—Independent special fire control districts shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting and fire protection equipment deemed necessary to prevent or fight fires. All construction shall be in compliance with applicable state, regional, and local regulations, including adopted comprehensive plans and land development regulations. The board shall have and may exercise any or all of the following special powers relating to facilities and duties authorized by this act:

(1) Establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of chapter 401 and any certificate of public convenience and necessity or its equivalent issued thereunder.

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

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

(4) Adopt and enforce firesafety standards and codes and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by chapter 553 or chapter 633, with respect to fire suppression, prevention, and firesafety code enforcement.

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

(6) Adopt hazardous material safety plans and emergency response plans in coordination with the county emergency management agency as provided in chapter 252.

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

History.—s. 8, ch. 97-256.

191.009 Taxes; non-ad valorem assessments; impact fees and user charges.—

(1) AD VALOREM TAXES.—An elected board may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services, to pay the principal of, and interest on, general obligation bonds of the district, and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and this act. The ballot question on such referendum shall state the currently authorized millage rate and the year of its approval by referendum. The levy of ad valorem taxes pursuant to this section must be approved by referendum called by the board when the proposed levy of ad valorem taxes exceeds the amount authorized by prior special act, general law of local application, or county ordinance approved by referendum. Nothing in this act shall require a referendum on the levy of ad valorem taxes in an amount previously authorized by special act, general law of local application, or county ordinance approved by referendum. Such tax shall be assessed, levied, and collected in the same manner as county taxes. The levy of ad valorem taxes approved by referendum shall be reported within 60 days after the vote to the Department of Economic Opportunity.

(2) NON-AD VALOREM ASSESSMENTS.—

(a) A district may levy non-ad valorem assessments as defined in s. 197.3632 to construct, operate, and maintain those district facilities and services provided pursuant to the general powers listed in s. 191.006, the special powers listed in s. 191.008, any applicable general laws of local application, and a district's enabling legislation. The rate of such assessments must be fixed by resolution of the board pursuant to the procedures contained in s. 191.011. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by special act, county ordinance, the previous year's resolution, or referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Non-ad valorem assessment rate increases within the personal income threshold are deemed to be within the maximum rate authorized by law at the time of initial imposition. Proposed non-ad valorem assessment increases that exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last 5 years, or the first-time levy of non-ad valorem assessments in a district, must be approved by referendum of the electors of the district. The referendum on the first-time levy of an assessment shall include a notice of the

future non-ad valorem assessment rate increases permitted by this act without a referendum. Non-ad valorem assessments shall be imposed, collected, and enforced pursuant to s. 191.011.

(b)1. The non-ad valorem assessments in paragraph (a) may be used to fund emergency medical services and emergency transport services. However, if a district levies a non-ad valorem assessment for emergency medical services or emergency transport services, the district shall cease collecting ad valorem taxes under subsection (1) for that particular service.

2. It is recognized that the provision of emergency medical services and emergency transport services constitutes a benefit to real property the same as any other improvement performed by a district, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first response medical aid.

(3) USER CHARGES.—

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

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

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

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

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

(4) IMPACT FEES.—If the general purpose local government has not adopted an impact fee for fire services which is distributed to the district for construction within its jurisdictional boundaries, and the Legislature has authorized independent special fire control districts to impose impact fees by special act or general law other than this act, the board may establish a schedule of impact fees in compliance with any standards set by general law for new construction to pay for the cost of new facilities and equipment, the need for which is in whole or in part the result of new construction. The impact fees collected by the district under this subsection shall be kept separate from other revenues of the district and must be used exclusively to acquire, purchase, or construct new facilities or portions

thereof needed to provide fire protection and emergency services to new construction. As used in this subsection, “new facilities” means land, buildings, and capital equipment, including, but not limited to, fire and emergency vehicles, radiotelemetry equipment, and other firefighting or rescue equipment. The board shall maintain adequate records to ensure that impact fees are expended only for permissible new facilities or equipment. The board may enter into agreements with general purpose local governments to share in the revenues from fire protection impact fees imposed by such governments.

History.—s. 9, ch. 97-256; s. 72, ch. 2011-142; s. 160, ch. 2013-183.

191.011 Procedures for the levy and collection of non-ad valorem assessments.—

(1) A district may provide for the levy of non-ad valorem assessments under this act on the lands within the district for the exercise of the powers authorized by this act, or any part thereof, for all or any part of the cost thereof. The district may use any assessment apportionment methodology that meets fair apportionment standards.

(2) The board may determine to exercise any power authorized by this act and defray the whole or any part of the expense thereof by non-ad valorem assessments. A district shall adopt a non-ad valorem assessment roll pursuant to the procedures contained in this section or in s. 197.3632 if:

- (a) The non-ad valorem assessment is levied for the first time;
- (b) The non-ad valorem assessment is increased beyond the maximum rate authorized by general law or special act at the time of initial imposition as defined in s. 191.009;
- (c) The district’s boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the board; or
- (d) There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

The board shall so declare by resolution stating the nature of the proposed service, the location of any capital facilities, personnel, and equipment needed to provide the service, and any other projected expense of providing the service or improvement, and the part or portion of the expense thereof to be paid by non-ad valorem assessments, the manner in which the assessments shall be made, when the assessments are to be paid, and what part, if any, shall be apportioned to be paid from other revenues or funds of the district. The resolution shall also designate the lands upon which the non-ad valorem assessments shall be levied. Such lands may be designated by an assessment plat. The resolution shall also state the total estimated costs of the service or improvement. The estimated cost may include the cost of operations, including personnel, equipment, construction or reconstruction, the cost of all labor and materials, the cost of all lands, property, rights, easements, and franchises acquired, financing charges, interest prior to and during construction and for 1 year after completion of construction, discount on the sale of assessment bonds, cost of plans and specifications, surveys of estimates of costs

and of revenues, cost of engineering and legal services, and all other expenses necessary or incident to determining the feasibility or practicability of the construction or reconstruction, administrative expense, and such other expense as may be necessary or incident to the financing authorized by this act.

(3) At the time of the adoption of the resolution provided for in subsection (2), there shall be on file at the district's offices an assessment plat showing the area to be assessed, with construction and operational plans and specifications, and an estimate of the cost of the proposed service or improvement, which assessment plat, plans, and specifications and estimate shall be open to the inspection of the public.

(4) Upon adoption of the resolution provided for in subsection (2) or completion of the preliminary assessment roll provided for in subsection (5), whichever is later, the board shall publish notice of the resolution once in a newspaper of general circulation in each county in which the district is located. The notice shall state in brief and general terms a description of the proposed service or improvements and that the plans, specifications, and estimates are available to the public at the district's offices. The notice shall also state the date and time of the hearing to hear objections provided for in subsection (7), which hearing shall be no earlier than 15 days after publication of the notice. The publication shall be verified by the affidavit of the publisher and filed with the secretary to the board.

(5) Upon the adoption of the resolution provided for in subsection (2), the board shall cause to be made a preliminary assessment roll in accordance with the method of assessment provided for in the resolution. The assessment roll shall show the lots and lands assessed and the amount of the benefit to and the assessment against each lot or parcel of land, and, if the assessment is to be paid in installments, the number of annual installments in which the assessment is divided shall also be entered and shown upon the assessment roll.

(6) Upon the completion of the preliminary assessment roll, the board shall by resolution fix a time and place at which the owners of the property to be assessed or any other persons interested therein may appear before the board and be heard as to the advisability of providing the service or making the improvements, as to the cost thereof, as to the manner of payment therefor, and as to the amount thereof to be assessed against each property so improved. Ten days' notice in writing of the time and place shall be given to the property owners. The notice shall include the amount of the assessment and shall be served by mailing a copy to each of the property owners at his or her last known address, the names and addresses of the property owners to be obtained from the records of the property appraiser, and proof of such mailing to be made by the affidavit of the secretary.

(7) At the time and place named in the notice provided for in subsection (4), the board shall meet and hear testimony from affected property owners as to the advisability of providing the service or making the improvements and funding them with non-ad valorem assessments on property. Following the testimony, the board shall make a final decision on whether to levy the non-ad valorem

assessments, adjusting assessments as may be warranted by information received at or prior to the hearing. If any property which may be chargeable under this section has been omitted from the preliminary roll or if the prima facie assessment has not been made against it, the board may place on the roll an apportionment to that property. The owners of any property so added to the assessment roll shall be mailed a copy of the notice provided for in subsection (6), and granted 15 days from the date of mailing to file any objections with the board. When so approved by resolution of the board, a final assessment roll shall be filed with the vice chair of the board, and the assessments shall stand confirmed and remain legal, valid, and binding first liens upon the property against which the assessments are made until paid. The assessment so made shall be final and conclusive as to each lot or parcel assessed unless proper steps are taken within 30 days after the filing of the final assessment roll in a court of competent jurisdiction to secure relief. If the assessment against any property is sustained or reduced or abated by the court, the vice chair shall note that fact on the assessment roll opposite the description of the property affected and notify the county property appraiser and the tax collector in writing. The amount of the non-ad valorem assessment against any lot or parcel which may be abated by the court, unless the assessment upon the entire district is abated, or the amount by which the assessment is so reduced, may by resolution of the board be made chargeable against the district at large, or, at the discretion of the board, a new assessment roll may be prepared and confirmed in the manner provided in this section for the preparation and confirmation of the original assessment roll. The board may by resolution grant a discount equal to all or a part of the payee's proportionate share of the cost of a capital project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the project, upon payment in full of any assessment during the period prior to the time the financing costs are incurred as may be specified by the board.

(8) The non-ad valorem assessments:

(a) Shall be payable at the time and in the manner stipulated in the resolution providing for the improvement or services.

(b) Shall remain liens, coequal with the lien of all state, county, district, and municipal taxes, superior in dignity to all other liens, titles, and claims, until paid.

(c) Shall bear interest as provided by s. 170.09 or, if bonds have been issued, at a rate not to exceed 1 percent above the rate of interest at which the bonds authorized pursuant to this act and used for a capital improvement are sold, from the date of the acceptance of the improvement.

(d) May, by resolution and only for capital outlay projects, be made payable in equal installments over a period not to exceed 20 years, to which, if not paid when due, there shall be added a penalty at the rate of 1 percent per month, until paid.

However, the assessments may be paid without interest at any time within 30 days after the improvement is completed and a resolution accepting the same has been adopted by the board.

(9) The non-ad valorem assessments approved by the board may be levied, assessed, and collected pursuant to ss. 197.363-197.3635. The collection and enforcement of the non-ad valorem assessment levied by the district shall be at the same time and in like manner as county taxes.

(10) All assessments shall constitute a lien upon the property so assessed from the date of confirmation of the resolution ordering the improvement of the same nature and to the same extent as the lien for general county, municipal, or district taxes falling due in the same year or years in which such assessments or installments thereof fall due, and any assessment or installment not paid when due shall be collected with such interest and with a reasonable attorney's fee and costs, but without penalties, by the district by proceedings in a court of equity to foreclose the lien of assessment as a lien for mortgages is or may be foreclosed under the laws of the state, provided any such proceedings to foreclose shall embrace all installments of principal remaining unpaid with accrued interest thereon, which installments shall, by virtue of the institution of such proceedings immediately become due and payable. If, prior to any sale of the property under decree of foreclosure in such proceedings, payment is made of the installment or installments which are shown to be due under the provisions of the resolution passed pursuant to subsection (9) and this subsection, and all costs including attorney's fees, the payment shall have the effect of restoring the remaining installments to their original maturities and the proceedings shall be dismissed. The district shall enforce the prompt collection of assessments by the means provided in this section and this duty may be enforced at the suit of any holder of bonds issued under this act in a court of competent jurisdiction by mandamus or other appropriate proceedings or action. Not later than 30 days after annual installments are due and payable, the board shall direct the attorney or attorneys whom the board shall designate to institute actions within 3 months after such direction to enforce the collection of all non-ad valorem assessments remaining due and unpaid at the time of such direction. Such action shall be prosecuted in the manner and under the conditions in and under which mortgages are foreclosed under the laws of the state. It is lawful to join in one action the collection of assessments against any or all property assessed by virtue of the same assessment roll unless the court deems such joinder prejudicial to the interest of any defendant. The court shall allow a reasonable attorney's fee for the attorney or attorneys of the district, and the fee shall be collectible as a part of or in addition to the costs of the action. At the sale pursuant to decree in any such action, the district may be a purchaser to the same extent as an individual person or corporation, except that the part of the purchase price represented by the assessments sued upon and the interest thereon need not be paid in cash. Property so acquired by the district may be sold or otherwise disposed of, the proceeds of such disposition to be placed in the fund provided for by subsection (11), provided no sale or other disposition thereof shall be made unless the notice calling

for bids therefor to be received at a stated time and place was published in a newspaper of general circulation in the district once in each of 4 successive weeks prior to such disposition.

(11) All assessments and charges made under the provisions of this section for the payment of all or any part of the cost of any improvements for which assessment bonds have been issued under the provisions of this act are hereby pledged to the payment of the principal of and the interest on the assessment bonds and shall, when collected, be placed in a separate fund, properly designated, which fund shall be used for no other purpose than the payment of such principal and interest.

History.—s. 10, ch. 97-256; s. 161, ch. 2013-183.

191.012 District issuance of bonds, notes, bond anticipation notes, or other evidences of indebtedness.—

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

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

(3) In connection with the sale and issuance of bonds, the district may enter into any contracts which the board determines to be necessary or appropriate to achieve a desirable effective interest

rate in connection with the bonds by means of, but not limited to, contracts commonly known as investment contracts, funding agreements, interest rate swap agreements, currency swap agreements, forward payment conversion agreements, futures, or contracts providing for payments based on levels of or changes in interest rates, or contracts to exchange cash flows or a series of payments, or contracts, including, without limitation, options, puts, or calls to hedge payment, rate, spread, or similar exposure. Such contracts or arrangements may also be entered into by the district in connection with, or incidental to, entering into any agreement which secures bonds or provides liquidity therefor. Such contracts and arrangements shall be made upon the terms and conditions established by the board, after giving due consideration for the credit worthiness of the counterparties, where applicable, including any rating by a nationally recognized rating service or any other criteria as may be appropriate.

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

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

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

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

(8) Any district created or organized under any general or special law may, whenever in the judgment of the board it is advisable and in the best interests of the landowners in the district, issue bonds to refund any or all of the then-outstanding bonded indebtedness of the district.

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

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

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

History.—s. 11, ch. 97-256.

191.013 Intergovernmental coordination.—

(1) The fire chiefs of each county are urged to organize and meet as a county fire chiefs' association to coordinate the planning and activities of all entities that provide fire protection and suppression services. The association may elect officers and meet at least biannually.

(2) Each independent special fire control district shall adopt a 5-year plan to identify the facilities, equipment, personnel, and revenue needed by the district during that 5-year period. The plan shall be updated in accordance with s. 189.08 and shall satisfy the requirement for a public facilities report required by s. 189.08(2).

History.—s. 12, ch. 97-256; s. 74, ch. 2014-22.

191.014 District creation and expansion.—

(1) New districts may be created only by the Legislature under s. 189.031.

(2) The boundaries of a district may be modified, extended, or enlarged upon approval or ratification by the Legislature.

History.—s. 13, ch. 97-256; s. 2, ch. 2012-16; s. 75, ch. 2014-22.

191.015 Codification.—Each fire control district existing on the effective date of this section, by December 1, 2004, shall submit to the Legislature a draft codified charter, at its expense, so that its special acts may be codified into a single act for reenactment by the Legislature, if there is more than

one special act for the district. The Legislature may adopt a schedule for individual district codification. Any codified act relating to a district, which act is submitted to the Legislature for reenactment, shall provide for the repeal of all prior special acts of the Legislature relating to the district. The codified act shall be filed with the Department of Economic Opportunity pursuant to s. 189.016(2).

History.—s. 15, ch. 97-256; s. 4, ch. 98-320; s. 73, ch. 2011-142; s. 76, ch. 2014-22.