

## CHAPTER 2024-288

### House Bill No. 897

An act relating to the Dorcas Fire District, Okaloosa County; amending chapter 2005-331, Laws of Florida; providing that the district is a dependent special district; removing provisions relating to the district's status as an independent special district; providing that the Okaloosa County Board of County Commissioners or its appointees shall serve as the governing board of the district; deleting provisions relating to the duties, election, terms, compensation, and meetings of the district board of commissioners; removing the requirement that a resolution or ordinance adopted by the board and approved by referendum only be repealed by referendum; authorizing the district to assess ad valorem taxes and non-ad valorem assessments, and to impose and foreclose non-ad valorem assessment liens, as authorized by law; removing the board's authority to enter into certain agreements with general purpose local governments; revising the rate of assessment of non-ad valorem assessments by the district; providing that expansion and merger of the district shall be ratified by the board; providing severability; providing an effective date.

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

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

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

Section 2. Creation; boundaries.—

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

Commence at northwest corner of Section 7, Township 4 North, Range 22 West; thence east along Section line to Okaloosa County line; thence south along Okaloosa County line to southeast corner of Section 36, Township 3 North, Range 22 West; thence west along Section line to Shoal River; thence northeasterly along Shoal River to west Section line

of Section 6, Township 3 North, Range 22 West; thence north along Section line to point of beginning. Okaloosa County, Florida.

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

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

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

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

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

~~(5) Improve communication and coordination between the Dorcas Fire District and other local governments with respect to short range and long-range planning to meet the demands for service delivery while maintaining fiscal responsibility.~~

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

Section 3 4. Definitions.—

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

(2) “District” means the Dorcas Fire District, a dependent an independent special fire control district as defined in section 191.003, Florida Statutes.

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

(4) “Emergency medical service” means basic and advanced life support service as defined in section 401.23, Florida Statutes.

(5) “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.

Section 5.— District board of commissioners; membership, terms of office, officers, meetings.—

~~(1)(a) The business affairs of the district shall be conducted and administered by a five-member board. 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 a time and in a manner prescribed by law for holding general elections in accordance with section 189.405, Florida Statutes, 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 the district shall qualify with the Okaloosa County Supervisor of Elections. All candidates may qualify by paying a filing fee of at least \$25 or by obtaining the signatures of at least 25 registered electors of the district on petition forms provided by the supervisor of elections which petitions shall be submitted and checked in the same manner as petitions filed by nonpartisan judicial candidates pursuant to section 105.035, Florida Statutes.~~

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

~~(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 treasure may be held by one member. Funds of the district may be disbursed only upon the order or pursuant to resolution of 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 Okaloosa County. 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 section 112.061, Florida Statutes.

~~(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 a 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 section 876.05, Florida Statutes. Each member, within 30 days after 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 the Dorcas Fire 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, Florida Statutes, 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 for the Dorcas Fire District.~~

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

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

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

Section 4 6. 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. Notwithstanding the prohibition against extra compensation as provided in section 215.425, Florida Statutes, 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 to 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 subsection (4) of section 6 8.

(12) To exercise the right and power of eminent domain, pursuant to chapter 73 or chapter 74, Florida Statutes, 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 law ~~this act~~.

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

(16) To select as a depository for its funds any qualified public depository as defined in section 280.02, Florida Statutes, which meets all the requirements of chapter 280, Florida Statutes, and has been designated by the State Treasurer 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, fire prevention, and emergency rescue services, or district administration.

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

Section 5 7. Special powers.—The Dorcas Fire District shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such fire-fighting 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, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued hereunder.

(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 fire safety standards and codes and enforce the rules of the State Fire Marshall consistent with the exercise of the duties authorized by chapter 553 or chapter 633, Florida Statutes, with respect to fire suppression and prevention and fire safety 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, Florida Statutes.

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

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

(1) AD VALOREM TAXES.—The elected board of commissioners 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. The levy of ad valorem taxes pursuant to this section must be approved by referendum called by the board. Nothing in this act shall require a referendum on the levy of ad valorem taxes in the amount as 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 Community Affairs.

(2) NON-AD VALOREM ASSESSMENTS.—The elected board of commissioners may levy non-ad valorem assessments to provide funds for the purposes of the district. The rate of such assessments must be fixed by resolution of the board pursuant to the procedures contained in section 7 9. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by this or any prior special act, any county ordinance, the previous year's resolution, or a 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 which 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 must be approved by referendum of the electors of the district. Non-ad valorem assessments shall be imposed, collected, and enforced pursuant to section 7 9.

(3) USER CHARGES.—

(a) The board may provide a reasonable schedule of charges for special emergency services, including fighting fires 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, assisting with, 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 fire safety ~~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, the board may establish a schedule of impact fees 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, radio telemetry 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.~~

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

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

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

(a) ~~Two One hundred~~ fifteen fifty dollars and sixty-one cents annually shall be assessed against commercial buildings and commercial businesses. For the purpose of determining a commercial business, it is the specific intent of this act to tax individual businesses which are within a common

building which are separated by walls, partitions, or custom. The purchase of a county occupational license shall be evidence of the existence of a business. Apartment buildings, motels, condominiums, mobile home parks, and other multiple family residences shall not be considered commercial buildings.

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

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

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

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

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

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

(6) Such special assessments shall be a lien upon the land so assessed along with county taxes until paid and, if the same become delinquent, shall be considered a part of the county tax, subject to the same penalties, charges, fees, and remedies for enforcement and collection and shall be enforced and collected as provided by law.

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

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

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

(1) The 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, floating, or adjustable rate and may be issued as interest bearing bonds, interest accruing bonds, or zero coupon bonds at such rate or rates, not exceeding the maximum rate permitted by general law, as determined by resolution 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, 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. The 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 to the credit worthiness of the counter parties, 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 the entering into of 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 provision 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, or 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 contract or arrangement 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 the 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) The district 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 and 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.

Section 9 11. District expansion and merger.—

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

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

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

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

Approved by the Governor June 13, 2024.

Filed in Office Secretary of State June 13, 2024.