## **CHAPTER 2006-342**

## House Bill No. 1203

An act relating to the St. Johns Water Control District. Indian River County: codifying, amending, and reenacting special acts relating to the district: fixing and prescribing boundaries of said district: making the provisions of chapter 298, F.S., applicable thereto; providing for the levy, collection, and enforcement of installment and maintenance taxes by said district at the same time and in like manner as county taxes: providing that said taxes shall be extended by the county on the county tax roll and shall be collected by the tax collector in the same manner and time as county taxes: providing for the same discounts and penalties as county taxes; providing for the compensation of the county property appraiser and tax collector; providing that district taxes shall be a lien on lands against which taxes are levied of equal dignity with county and other taxes; providing that the approval of the board of drainage commissioners is not required to issue bonds: providing for floating indebtedness of the district; providing that payment of taxes in advance is not authorized: providing that use of bonds and interest coupons in payment of taxes is not authorized: providing that the board may enter into certain covenants and agreements with holders of bonds; providing that water is a common enemy; providing for compensation of the board of supervisors; providing additional powers of the board; providing for severability of the provisions of the act: repealing chapters 65-812 and 69-1162. Laws of Florida, relating to the district; providing an effective date.

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

Section 1. (1) The reenactment of existing law in this act shall not be construed as a grant of additional authority to nor to supersede the authority of any entity pursuant to law. Exceptions to law contained in any special act that are reenacted pursuant to this act shall continue to apply.

(2) The reenactment of existing law in this act shall not be construed to modify, amend, or alter any covenants, contracts, or other obligations of the district with respect to bonded indebtedness. Nothing pertaining to the reenactment of existing law in this act shall be construed to affect the ability of the district to levy and collect taxes, assessments, fees, or charges for the purpose of redeeming or servicing bonded indebtedness of the district.

Section 2. <u>Chapters 65-812 and 69-1162</u>, <u>Laws of Florida</u>, <u>are codified</u>, <u>reenacted</u>, <u>amended</u>, <u>and repealed as provided in this act</u>.

Section 3. The St. Johns Water Control District is re-created, and the charter for such district is re-created and reenacted to read:

Section 1. The decree of the Circuit Court in and for the Ninth Judicial Circuit, Indian River County, Florida, entered in Case No. 5736 on May 14, 1962, creating and incorporating the St. Johns Water Control District, an

1

independent special district, under chapter 298, Florida Statutes, and the decree of said court revising and correcting the boundaries of the district entered on October 25, 1963, and an order correcting a clerical error in the decree revising and correcting the boundaries of the district on December 27, 1963, and all subsequent proceedings taken in said circuit court concerning said district are hereby ratified, confirmed, and approved, including its territorial boundaries as follows:

From the center of Section 5, township 33 South, Range 38 East, run West along the centerline of Highway 60 through Sections 5 and 6, and in Township 33 South, Range 37 East continue west along the centerline of State Highway 60 through Sections 1, 2, 3, 4, 5 and 6 to the West boundary of Section 6; thence South along the West boundary of Sections 6, 7, 18 and 19 to the Southwest corner of Section 19; thence East along the south boundary of Section 19 to the Southeast corner of said Section 19; thence South along the West boundary of Sections 29 and 32 to the Southwest corner of Section 32; thence Easterly along the South boundary of Sections 32, 33, 34, 35 and 36 to the Southeast corner of Section 36, all lying in Township 33 South. Range 37 East; thence in Township 33 South, Range 38 East, run Easterly along the South boundary of Sections 31 and 32 to the Southeast corner of Section 32; thence run North to the Northeast corner of Section 29, Township 33 South, Range 38 East; thence run Easterly to the Southeast corner of Section 21, Township 33 South, Range 38 East; thence Northerly along the East boundaries of Sections 21 and 16 to the Northeast corner of the Southeast one-quarter (SE 1/4) of Section 16, Township 33 South, Range 38 East: thence Westerly to the center of Section 16: thence Northerly to the Northeast corner of the Northwest one-quarter (NW <sup>1</sup>/<sub>4</sub>) of Section 16; thence Westerly to the Southeast corner of Section 8; thence North to the Northeast corner of Section 8; thence Westerly to the Southeast corner of the Southwest one-quarter (SW  $\frac{1}{4}$ ) of Section 5: thence North to the center of Section 5 and the point of beginning. Including 27,743.40 acres.

Section 2. The provisions of the general drainage laws of Florida applicable to drainage districts or subdrainage districts which are embodied in chapter 298, Florida Statutes, and all of the laws amendatory thereof, now existing or hereafter enacted, so far as not inconsistent with this act, are hereby declared to be applicable to said St. Johns Water Control District.

Section 3. Taxes shall be levied and apportioned as provided for in the general drainage laws of Florida (chapter 298, Florida Statutes, and amendments thereto), except as otherwise provided herein. The board of supervisors shall determine, order, and levy the amount of the annual installments of the total taxes levied under sections 298.50 and 298.54, Florida Statutes, which shall become due and be collected during each year at the same time that county taxes are due and collected, which said annual installment and levy shall be evidenced to and certified by the said board not later than August 1 of each year, to Indian River County. Said tax shall be extended by the county on the county tax roll and shall be collected by the tax collector in the same manner and time as county taxes, and the proceeds thereof paid to said district. Said tax shall be a lien until paid on the property against which assessed, and enforceable in like manner as county taxes.

 $\mathbf{2}$ 

Section 4. Maintenance taxes as provided for under section 298.54, Florida Statutes, shall be apportioned upon the basis of the net assessments of benefits assessed as accruing for original construction, and shall be evidenced to and certified by the board of supervisors not later than August 31 of each year, to Indian River County, and shall be extended by the county on the county tax roll and shall be collected by the tax collector in the same manner and time as county taxes and the proceeds therefrom paid to said district. Said tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

Section 5. The collection and enforcement of all taxes levied by said district shall be at the same time and in like manner as county taxes, and the provisions of the Florida Statutes relating to the sale of lands for unpaid and delinquent county taxes, the issuance, sale, and delivery of tax certificates for such unpaid and delinquent county taxes, the redemption thereof, the issuance to individuals of tax deeds based thereon, and all other procedures in connection therewith, shall be applicable to said district and the delinquent and unpaid taxes of said district to the same extent as if said statutory provisions were expressly set forth in this act. All taxes shall be subject to the same discounts as county taxes. All discounts allowed shall be a charge against the maintenance tax only.

Section 6. All taxes levied by the district shall be and become delinquent and bear penalties on the amount of said taxes in the same manner as county taxes.

Section 7. (1) The Property Appraiser of Indian River County shall be paid annually an amount equal to 1 percent of the total taxes of the district and the Tax Collector of Indian River County shall be paid annually an amount equal to 1 percent of the total taxes of the district collected for their respective services to the St. Johns Water Control District in said county for respectively assessing and collecting said drainage district taxes, provided, however, that the total amount to be paid to said property appraiser and tax collector shall be paid from the proceeds of the maintenance tax.

(2) The services of said county property appraiser and said county tax collector in assessing and collecting said drainage district taxes are hereby declared to be special services performed directly for said district and the amounts paid therefor shall not be considered a part of the general income of their respective offices, nor shall it come under the provisions of sections 116.03, 145.10, and 145.11, Florida Statutes. The personnel required to do said special work shall be paid for such special services by the property appraiser or the tax collector, as the case may be, from the receipts provided for such purpose.

Section 8. All drainage taxes levied by the district, together with all penalties for default in payment of the same and all costs in collecting the same, shall constitute a lien of equal dignity with the liens for county taxes, and other taxes of equal dignity with county taxes, upon all the lands against which said taxes shall be levied. A sale of any of the lands within the district for county or other taxes shall not operate to relieve or release the lands so sold from the lien for subsequent installments of district taxes,

3

which lien may be enforced against such lands as though no such sale thereof had been made.

Section 9. The board of supervisors may issue bonds under the provisions of chapter 298, Florida Statutes, without the approval of the Board of Drainage Commissioners of the State of Florida, as provided for in section 298.47, Florida Statutes.

Section 10. (1) After the levy of maintenance taxes for any year, the board of supervisors may from time to time issue warrants or negotiable notes or other evidences of indebtedness of the district, which shall be payable solely from such maintenance taxes and shall not be issued in an amount greater than the amount of such maintenance taxes then unpaid less the amount of any of such notes then outstanding. All such notes shall mature not later than 1 year from the date of issuance thereof, shall bear interest at a rate or rates not exceeding 6 percent per annum, and shall have such other details as shall be provided in the resolution or resolutions of the board of supervisors authorizing the issuance thereof.

(2) After the authorization of any bonds under the provisions of chapter 298, Florida Statutes, the board of supervisors may from time to time issue bond anticipation notes in anticipation of the issuance of such bonds, and the amount thereof shall not exceed the amount of bonds authorized and not issued. Such notes shall all mature not later than 1 year after the date thereof and may be renewed for a further period not exceeding 1 year, but all of such notes, including the renewals thereof, shall mature not later than 2 years from the date thereof. Such bond anticipation notes shall be paid from the proceeds of such bonds when issued, or from any taxes levied for the payment of such bonds which have been authorized, but in such case a like amount of the bonds authorized shall not be issued. The proceeds of any bond anticipation notes shall be used solely for the purposes provided in the resolution which authorized the issuance of the bonds in anticipation of which bond anticipation notes are issued.

Section 11. The provisions of section 298.73, Florida Statutes, and amendments and successors thereof, relating to the use of bonds and obligations in payment of drainage taxes, shall not be applicable to said district and its bonds, obligations, and taxes.

Section 12. The board of supervisors of the district shall have the power, in the resolution or other proceedings authorizing the issuance of any bonds, to enter into valid and legally binding covenants and agreements with the holders of such bonds as to the custody and security of the proceeds of said bonds, or of any bond anticipation notes issued in anticipation thereof, the custody and security of any debt service funds, including reserves, and the appointment of banks or trust companies as trustee to hold such construction funds and debt service and reserve funds, the rank or priority as between the bonds originally issued by the district, and any bonds thereafter issued and terms and conditions under which any bonds can be issued by the district after the original bonds or notes have been issued to finance the cost of the drainage improvements or works, and such other covenants and conditions as shall be deemed necessary and advisable by the board of

4

supervisors in accordance with bond market practices and in order to better secure the payment of such bonds and the marketability thereof. All such covenants and agreements shall be and constitute valid and legally binding obligations of the district and the state does hereby covenant that it will not by any legislation hereafter in any manner repeal, modify, or impair the rights, remedies, and security of the holders of any bonds or other obligations issued by the district.

Section 13. The district shall also have power to covenant and agree with the holders of such bonds that all of the fees and expenses for the levy and collection of taxes in said district and of any trustees or other custodians of the bond proceeds or of the construction funds or debt service funds or reserves therefor, or the cost of the expenses of any annual audits or of any other annually recurring services or costs shall be paid from the maintenance taxes to be collected in each year with said district and not from the proceeds of any bonds or other obligations issued by said district.

Section 14. It is hereby declared that, in said district, surface waters, which shall include rainfall and the overflow of rivers and streams, are a common enemy, and the said district and any individual or agency holding a permit to do so from said district shall have the right to dike, dam, and construct levees to protect the said district or any part thereof, or the property of said individual or agency against the same, and thereby divert the course and flow of such surface water and or pump the water from within such dikes and levees.

Section 15. Each supervisor shall be paid for his or her services a per diem of \$25 for each day actually engaged in work pertaining to the said district; but the said supervisors shall not in any one month be paid more than \$100 each, except that in addition to the said per diem, they shall be paid 10 cents per mile for each mile actually traveled in going to and from their place of residence to the place of meeting.

Section 16. It shall be unlawful for any person, firm, or corporation to connect or to maintain a connection of any farm ditch with any of the canals, ditches, laterals, or waterways constructed, controlled, or maintained by St. Johns Water Control District in Indian River County, except in accordance with plans and specifications showing the method of such connection as prescribed by the board of supervisors of said district. Any violation of this act shall be punished as prescribed by the general law for punishment of misdemeanors. The board of supervisors shall also have the right and power to cause any such connection constructed or maintained in violation of this act to be blocked or stopped up.

Section 17. The Board of Supervisors of St. Johns Water Control District in Indian River County, in order to effect the drainage, reclamation, and protection of lands in said district, is hereby authorized to construct, install, and maintain locks, dams, and other works and facilities in the canals, ditches, and drains in said district and elsewhere.

Section 18. The St. Johns Water Control District is hereby authorized to grant such permits as it shall deem proper in allowing any access over, under, or across its lands.

5

Section 19. In case any one or more of the sections or provisions of this act or the application of such sections or provisions to any situation, circumstance, or person shall for any reason be held to be unconstitutional, such unconstitutionality shall not affect any other sections or provisions to any other situation, circumstance, or person, and it is intended that this law shall be construed and applied as if such section or provision had not been included herein for any unconstitutional application.

Section 4. Chapters 65-812 and 69-1162, Laws of Florida, are repealed.

Section 5. This act shall take effect upon becoming a law.

Approved by the Governor June 6, 2006.

Filed in Office Secretary of State June 6, 2006.