

IN THE CIRCUIT COURT OF THE TENTH JUDICIAL CIRCUIT
IN AND FOR HIGHLANDS COUNTY, FLORIDA
CIVIL DIVISION

SEBRING AIRPORT AUTHORITY,

Plaintiff,

v.

SPRING LAKE IMPROVEMENT DISTRICT;
and ERIC T. ZWAYER, as HIGHLANDS
COUNTY TAX COLLECTOR,

Defendants.

Case No. _____

COMPLAINT

Plaintiff, the Sebring Airport Authority, sues Defendants, the Spring Lake Improvement District, and Eric T. Zwayer, as Highlands County Tax Collector, and alleges as follows:

1. This lawsuit arises from a non-ad valorem assessment the Spring Lake Improvement District has purported to levy on real property located wholly outside its jurisdictional boundaries; specifically, public property owned by the Sebring Airport Authority.

Jurisdiction, Parties, and Venue

Jurisdiction

2. This is an action (i) for declaratory judgment and supplemental relief under chapter 86, Florida Statutes, against the Spring Lake Improvement District, challenging the validity and enforceability of its non-ad valorem assessment levied on real property owned by the Sebring Airport Authority in Highlands County, Florida; and (ii) for injunctive relief against Eric T. Zwayer, as Tax Collector of Highlands County, under chapter 194, Florida Statutes, and other applicable law, to prevent the sale of tax certificates and other action to collect the non-ad valorem assessment during the pendency of this lawsuit or otherwise.

3. The amount in controversy in this action exceeds \$50,000, exclusive of fees, interest, and costs, and it is within the subject matter jurisdiction of this Court under sections 26.012(2)-(3), 86.011, 194.171, and 194.211, Florida Statutes.

Parties

4. Plaintiff, the Sebring Airport Authority (“Airport Authority”), is a dependent special district of the State of Florida, and body politic and corporate, created and existing under Florida law, specifically, its enabling legislation, the Sebring Airport Authority Act, chapter 2005-300, Laws of Florida, as amended by chapter 2011-265, Laws of Florida (“Airport Authority Act”), and chapter 189, Florida Statutes.

5. Pursuant to Section 3 of the Airport Authority Act, the Airport Authority owns and has jurisdiction over certain real property located in Highlands, County, Florida, known as the Sebring Regional Airport and Industrial Park, and legally described in Section 3 of the Airport Authority Act.

6. Defendant, Spring Lake Improvement District (“Improvement District”), is an independent special district and political subdivision of the State of Florida, created and existing under Florida law, specifically, its enabling legislation, chapter 2005-342, Laws of Florida, as amended by chapter 2012-264, Laws of Florida (“Improvement District Act”); and chapters 189 and 298, Florida Statutes. A copy of the Improvement District Act is attached as **Exhibit 1**.

7. The Improvement District’s geographical boundaries are exclusively within Highlands County, Florida, specifically, that portion of Highlands County legally described in Section 3 of the Improvement District Act.

8. Defendant, Eric T. Zwayer, as Highlands County Tax Collector (“Tax Collector”), is the tax collector for Highlands County, Florida, a constitutional officer pursuant to article VII,

section 1(d) of the Florida Constitution. The Tax Collector is sued solely in his official capacity as tax collector.

Venue

9. Highlands County, Florida, is where each Defendant has its principal place of business; where the causes of action accrued; and the location of the real property on which the non-ad valorem assessment at issue in this lawsuit has been levied. Therefore, venue is proper in the Tenth Judicial Circuit in and for Highlands County, Florida, under sections 47.011 and 194.171(1), Florida Statutes.

General Factual Allegations

Improvement District Resolution

10. The Improvement District is governed by its Board of Supervisors (“Improvement District Board”).

11. At its regularly scheduled public meeting held September 13, 2023, the Improvement District Board adopted Resolution No. 2023-16, titled “Out of District Stormwater Operation and Maintenance Fees,” a copy of which is attached as **Exhibit 2** (“Improvement District Resolution”).

12. The Improvement District Resolution resolved, in full:

Out of District Stormwater Operations and Maintenance fees, according to the District’s FY ’24 budget, adopted this 13th day of September, 2023 will become effective October 1, 2023.

13. According to the Improvement District Resolution’s recitals, the resolution came about as a result of the Improvement District Board’s immediately preceding public meeting held August 9, 2023, at which the Improvement District Engineer recommended “out of District

maintenance fees [] equal to in-district fees for FY '24,” and the Improvement District Board “directed staff to establish out of District stormwater operation and maintenance fees.”

14. The recitals contained in the Improvement District Resolution cite Section 52(1) of the Improvement District Act and section 298.22(9), Florida Statutes, as the sources of legal authority for the fees adopted by the resolution. Both of these cited provisions apply only to user fees, and, therefore, are inapplicable to non-ad valorem assessments. They do not authorize the Improvement District to impose a special assessment on any property whether inside or outside its geographic boundaries.

15. The provisions of the Improvement District Act and chapter 298, Florida Statutes, that do apply to Improvement District’s non-ad valorem assessment authority—Section 43 of the Improvement District Act and section 298.301, Florida Statutes—are not cited in the Improvement District Resolution. Neither of these provisions authorizes the Improvement District to levy non-ad valorem assessments on property outside its geographic boundaries.

16. Furthermore, the Improvement District Resolution exclusively characterizes the charges adopted as “fees.”

17. The Improvement District Resolution does not contain any reference to a “non-ad valorem assessment” or “special assessment.” Nor does it contain any reference to a “levy” on property, or to collection by the Tax Collector on the annual property tax bill.

18. Similarly, the Improvement District Resolution did not provide any information identifying which persons or properties “out of” the Improvement District would be subject to the “fees.”

19. Therefore, nothing in the Improvement District Resolution provided any indication that a non-ad valorem assessment was the type of charge adopted.

20. The Improvement District did not provide personal notice to the Airport Authority by mail (or other means) of its intent to impose a non-ad valorem assessment on the Airport Authority or its real property prior to adopting the Improvement District Resolution. Nor did the Improvement District provide personal notice to the Airport Authority of the Improvement District Resolution after its adoption.

21. Instead, the Airport Authority learned of the Improvement District Resolution's adoption through a source independent of the Improvement District.

22. After learning of the Improvement District Resolution's adoption, the Airport Authority, through its own efforts, obtained a copy of the resolution. The Airport Authority also made a public records request to the Improvement District in an effort to obtain information regarding the "fees" adopted in the resolution.

23. The records the Improvement District obtained in response to its public records request did not indicate that the Improvement District was intending to or did levy a non-ad valorem assessment on any real property owned by the Airport Authority.

2023 Property Tax Bill

24. From the time the Improvement District Resolution was adopted in September 2023 until November 2023, the Airport Authority received no official notice or communication from the Improvement District pertaining to the charge adopted by the resolution.

25. Then, in November 2023, the Airport Authority received a Notice of Ad Valorem Taxes and Non-ad Valorem Assessments for 2023 from the Tax Collector for the real property owned by the Airport Authority located at 128 Authority Lane, Sebring, Florida 33870 ("Property"), a copy of which is attached as **Exhibit 3** ("Tax Bill").

26. The Tax Bill notified the Airport Authority that the Property was assessed \$2,2423.79 in ad valorem taxes, and \$72,938.25 in non-ad valorem assessments, for a total amount of \$75,362.25.

27. The Tax Bill further advised the Airport Authority that payment of the total amount of \$75,362.25 was due to the Tax Collector by March 31, 2024.

28. The Tax Bill reflected that the entire \$72,938.25 due for non-ad valorem assessments was attributable to a single non-ad valorem assessment levied by the Improvement District for district maintenance.

29. It was only upon receipt of the Tax Bill that the Airport Authority first learned that the charge adopted by the Improvement District Resolution was intended to be a non-ad valorem assessment on the Property.

30. Prior to receiving the Tax Bill in November 2023, the Airport Authority did not receive any notice from the Improvement District by direct mail or otherwise that the charge it sought to impose by the Improvement District Resolution was a non-ad valorem assessment; that the assessment would be billed and collected by the Tax Collector in the manner of property taxes; that the charge would be imposed on the Property or any other property owned by the Airport Authority; or the amount of the charge to be imposed or the manner of calculation of the charge.

31. The only information the Airport Authority had about the charge sought to be imposed by the Improvement District, either prior to the adoption of the Improvement District Resolution, or between the time of its adoption and the time the Airport Authority received the Tax Bill, was the vague information contained in the Improvement District Resolution itself and the records it obtained in its public records request.

Conflict Resolution Proceedings under Chapter 164, Florida Statutes

32. After receiving the Tax Bill, the Sebring Airport Authority Board (“Airport Authority Board”) adopted Resolution No. 23-15, on December 14, 2023, initiating the conflict resolution procedures of the Florida Governmental Conflict Resolution Act, chapter 164, Florida Statutes, with regard to the conflict that is the subject of this lawsuit. A copy of Resolution No. 23-15 is attached as **Exhibit 4**.

33. Upon initiating the procedures of chapter 164, the Airport Authority duly provided notice to the Improvement District and the Tax Collector, as the other primary conflicting governmental entities to the conflict resolution proceeding, in compliance with section 164.1052, Florida Statutes.

34. Pursuant to section 164.1053, Florida Statutes, an initial conflict assessment meeting was scheduled, duly noticed, and held on January 19, 2024, as mutually agreed between the parties.

35. After the initial conflict assessment meeting, a joint public meeting of the Airport Authority Board, the Improvement District Board, and the Tax Collector was scheduled, duly noticed, and held on February 22, 2024, as mutually agreed between the parties, pursuant to section 164.1055, Florida Statutes.

36. The Airport Authority Board, the Improvement District Board, and the Tax Collector were each present and represented by legal counsel at the joint public meeting.

37. At the joint public meeting, the Airport Authority discussed and attempted to resolve the legal issues in conflict in good faith, as required by sections 164.1055 and 164.1058, Florida Statutes.

38. However, contrary to the requirements of sections 164.1055 and 164.1058, the Improvement District did not participate in the joint public meeting in good faith. The Improvement District refused to engage in any discussion of the legal issues in conflict or potential resolution of such issues, which are mandatory subjects of discussion at a joint public meeting under section 164.1055.

39. Accordingly, resolution of the conflict was not reached, tentatively, or otherwise, at the joint public meeting.

40. At the end of the joint public meeting, the Airport Authority Board passed a motion under section 164.1041(2), Florida Statutes, by unanimous vote of its members, expressly finding that the Airport Authority's significant legal rights would be compromised if a court proceeding does not take place before the remaining provisions of chapter 164 are complied with (including, but not limited to, by the sale of tax certificates if the Improvement District's assessment is not paid by March 31, 2024), and authorizing its legal counsel to file this lawsuit against the Improvement District and the Tax Collector to prevent such legal rights from being compromised.

41. The Airport Authority has been required to retain the undersigned legal counsel to represent it in connection with this lawsuit, and has agreed to pay its undersigned counsel a reasonable fee.

42. All conditions precedent to bringing and maintaining this lawsuit have occurred or have been performed, satisfied, or waived.

Count 1
Declaratory Judgment and Supplemental Relief
against the Improvement District

43. The allegations contained in paragraphs 1 through 42 above are realleged and incorporated by reference as if fully repeated here.

44. This is an action by the Airport Authority against the Improvement District for declaratory judgment and supplemental relief under chapter 86, Florida statutes.

45. The Airport Authority is in doubt as to its legal rights and legal obligations with respect to the non-ad valorem assessment levied on its Property by the Improvement District.

46. The declaratory relief sought by the Airport Authority is not merely the giving of legal advice, but is rather necessary to resolve an actual, current, justiciable controversy between the Airport Authority and the Improvement District regarding their respective legal rights and obligations with respect to the non-ad valorem assessment levied on the Property and the Improvement District's legal authority to levy non-ad valorem assessments on the Airport Authority's real property.

47. The Airport Authority has an actual, current interest that is adverse and antagonistic to the interests of the Improvement District with respect to validity and enforceability of the non-ad valorem assessment levied on the Property, and the Improvement District's position that it has legal authority to levy non-ad valorem assessments on properties located outside its geographic boundaries. All adverse and antagonistic interests are before the Court in this matter.

48. Due to the fact that the non-ad valorem assessment has been imposed by the Improvement District and invoiced by the Tax Collector, there is a bona fide, present, and

practical need for a declaratory judgment. The declaratory judgment sought deals with present or a presently ascertainable set of facts.

49. In particular, the Improvement District maintains that its imposition of the non-ad valorem assessment on the Airport Authority's property is valid and enforceable, such that the Airport Authority is legally obligated to pay the non-ad valorem assessment on the Property annually, beginning with the amount invoiced on the Tax Bill, such that the Airport Authority's failure to pay the non-ad valorem assessment due on March 31, 2024, or in any subsequent year shall subject the Property to collection by the Tax Collector under the statutory uniform method of collection, which includes a forced sale of public property.

50. Contrary to the Improvement District's position, the Airport Authority asserts that the non-ad valorem assessment is invalid and unenforceable on the independent grounds that the Improvement District lacked legal authority to impose the assessment on the Property owned by the Airport Authority located outside the Improvement District's geographic boundaries; and the Improvement District imposed the non-ad valorem assessment on the Property without complying with the procedural requirements of section 197.3632, Florida Statutes. The Airport Authority further asserts that the Property cannot be the subject of a tax deed sale or the sale of tax certificates.

Lack of Authority

51. The Property owned by the Airport Authority is public property, which can only be subject to a non-ad valorem assessment if authorized by the Florida legislature.

52. There is no provision of general or special Florida law authorizing the Improvement District to impose a non-ad valorem assessment on real property owned by the Airport Authority.

53. The Property owned by the Airport Authority is located outside the Improvement District's geographic boundaries set forth in Section 3 of the Improvement District Act.

54. As a special district, the Improvement District lacks home rule authority, and may only exercise the authority granted to it by general or special Florida law.

55. There is no general or special law of Florida authorizing the Improvement District to impose non-ad valorem assessments on real property located outside of its geographic boundaries.

56. Section 298.22(9), Florida Statutes, the statute cited in the Improvement District Resolution, only applies to user fees, and, therefore, does not provide the Improvement District the authority to impose non-ad valorem assessments on properties outside the district's boundaries.

57. Section 298.305(1), Florida Statutes, applies to non-ad valorem assessments, but only provides districts with authority to impose a non-ad valorem assessment on "lands in the district."

58. There is no other provision of chapter 298, Florida Statutes, or any other general law of Florida authorizing the Improvement District to impose a non-ad valorem assessment on real property located outside its geographic boundaries.

59. There is no provision of the Improvement District Act or any other special act of Florida authorizing the Improvement District to impose a non-ad valorem assessment on real property located outside its geographic boundaries.

60. Section 52(1) of the Improvement District Act, the provision cited in the Improvement District Resolution, only applies to user fees. Because this provision does not

apply to non-ad valorem assessments, it does not provide authority for the Improvement District's non-ad valorem assessment on the Property.

61. Section 39 of the Improvement District Act, by its express terms, only provides the Improvement District the authority for assessments for maintenance on "lands in the District."

62. Similarly, Section 43 of the Improvement District Act only authorizes the Improvement District to impose non-ad valorem assessments for assessable improvements on political subdivisions that own real property located "wholly or partly within the district."

63. The Property, and all other real property owned by the Airport Authority, is located entirely outside the Improvement District's boundaries.

64. Because there is no provision of general or special law of Florida authorizing the Improvement District to impose non-ad valorem assessments on real property located outside of its geographic boundaries, the Improvement District lacked legal authority to impose the non-ad valorem assessment on the Property or any other real property owned by the Airport Authority.

65. Furthermore, like the Improvement District, the Airport Authority is a special district which may only exercise the powers granted it by general law or special act of the Florida legislature. The Airport Authority lacks legal authority to pay the non-ad valorem assessment levied by the Improvement District because there is no provision of the Airport Authority Act or general law authorizing the Airport Authority to pay a non-ad valorem assessment.

66. Accordingly, the non-ad valorem assessment on the Property is invalid and unenforceable because the Improvement District lacks authority to levy the assessment on the Property or any other real property owned by the Airport Authority.

*Failure to Comply with Procedural Requirements of
Section 197.3632, Florida Statutes*

67. Furthermore, the non-ad valorem assessment on the Property is invalid and unenforceable on the additional, separate basis that the Improvement District failed to comply with the procedural requirements of section 197.3632, Florida Statutes, titled “Uniform method for the levy, collection, and enforcement of non-ad valorem assessments,” in levying the assessment on the Property.

68. Where a government entity intends to adopt a non-ad valorem assessment to be collected by the Tax Collector on the annual property tax bill, section 197.3632 requires the government entity to comply with numerous procedural requirements in adopting the assessment, including specific requirements for providing property owners notice and opportunity to be heard prior to the inclusion of the assessments on the annual tax notice.

69. Among the other provisions of section 197.3632, the requirements of section 197.3632(4) apply whenever a non-ad valorem assessment is imposed on a particular parcel of real property for the first time.

70. Based on the Improvement District’s position, it imposed the non-ad valorem assessment on the Property by adopting the Improvement District Resolution.

71. Because the non-ad valorem assessment is to be collected by the Tax Collector on the annual property tax bill and was levied on the Property for the first time pursuant to the Improvement District Resolution, the Improvement District was required to comply with the requirements of section 197.3632(4).

72. The Improvement District failed to comply with the requirements of section 197.3632(4) in imposing the non-ad valorem assessment on the Property.

73. The Improvement District's non-compliances with section 197.3632(4) in imposing the assessment on the Property include, but are not limited to, the following:

- a. The Improvement District failed to adopt a non-ad valorem assessment roll that included the assessment on the Property at a public hearing held between January 1 and September 15, 2023.
- b. The Improvement District failed to provide notice at least 20 days in advance of the public hearing on the adoption of the non-ad valorem assessment roll by first-class United States mail directly to the Airport Authority, providing the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Improvement District will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.
- c. The Improvement District failed to provide notice by publication in a newspaper generally circulated in Highlands County, Florida, stating the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.
- d. The Improvement District failed to conduct a public hearing to receive objections and hear testimony from all interested persons.

74. As a result of the Improvement District's failure to comply with the procedural requirements of section 197.3632, including, but not limited to, the foregoing requirements of

section 197.3632(4), the non-ad valorem assessment levied on the Airport Authority's Property is invalid and unenforceable.

75. Further, the non-ad valorem assessment is also invalid and enforceable because the Improvement District did not fairly apportion the assessment among the specially benefited properties subject to the assessment in determining the amount of the assessment for the Property.

76. The Improvement District made no findings that the Property received a special benefit, or that the assessment was fairly and reasonably apportioned according to the special benefit the Property received.

77. The Improvement District determined the amount of the assessment on the Property in an arbitrary fashion, rendering it invalid and unenforceable under Florida law.

Failure to Participate in Chapter 164 Proceeding in Good Faith

78. The Improvement District failed to participate in good faith in the conflict resolution process of chapter 164 initiated by the Airport Authority's Resolution No. 23-15.

79. Specifically, the Improvement District refused to engage in any discussion of the legal issues in conflict or potential resolution of the issues in conflict, which were raised in the Airport Authority's Resolution No. 23-15, as well as by counsel for the Airport Authority at the joint public meeting on February 22, and are subjects that section 164.1055 required the parties to discuss at the joint public meeting.

80. Furthermore, after the February 22 joint public meeting concluded, the Airport Authority learned that the Improvement District engaged in communications with at least one third party prior to February 22, which reflect that the Improvement District had already determined that the joint public meeting would have a certain (negative) outcome, rather than

enter the joint public meeting with an open mind and good faith intent to discuss and resolve the legal issues in conflict.

81. The Improvement District's communication with the third party just a couple days prior to the joint public meeting expressly sought to interfere with a grant the Airport Authority received, which has no relationship whatsoever to the issues in this lawsuit.

82. Due to the Improvement District's failure to participate in the procedures of chapter 164 in good faith, including but not limited to, the joint public meeting held February 22, the Airport Authority is entitled to an award of attorneys' fees and costs against the Improvement District pursuant to section 164.1058, Florida Statutes.

Prayer for Relief for Count I

Wherefore, the Airport Authority requests that the Court enter judgment in its favor and against the Improvement District on Count 1, as follows:

- a. Declaring that the Improvement District was required to comply with the procedural requirements of section 197.3632 in levying the non-ad valorem assessment on the Airport Authority's Property;
- b. Declaring that the Improvement District failed to comply with the procedural requirements of section 197.3632 in levying the non-ad valorem assessment on the Airport Authority's property;
- c. Declaring that the non-ad valorem assessment levied by the Improvement District on the Airport Authority's real property is invalid and unenforceable due to the Improvement District's noncompliance with the procedural requirements of section 197.3632;

- d. Declaring that the Improvement District lacks legal authority under general law, the Improvement District's Act, or any other law of the State of Florida, to levy non-ad valorem assessments on real property located outside of the Improvement District's geographic boundaries set forth in Section 3 of the Improvement District's Act;
- e. Declaring that the Improvement District lacked legal authority to levy the non-ad valorem assessment on the Airport Authority's Property located outside of the Improvement District's geographic boundaries;
- f. Declaring that, because the Improvement District lacked legal authority to levy the non-ad valorem assessment on the Airport Authority's Property, the non-ad valorem assessment on the Property is invalid and unenforceable;
- g. Declaring that the Improvement District lacks legal authority to levy a non-ad valorem assessment on any real property owned by the Airport Authority;
- h. Declaring that the amount of the non-ad valorem assessment on the Property is not based on a fair and reasonable apportionment, and that the Improvement District's assessment on the Property is invalid and enforceable due to its failure to comply with the apportionment requirements of Florida law;
- i. Enjoining the Improvement District from levying any non-ad valorem assessment on real property owned by the Airport Authority located outside the Improvement District's geographic boundaries in the future absent a change in the law;
- j. Awarding the Airport Authority attorneys' fees and costs incurred in this action, to be paid by the Improvement District under section 164.1058, Florida Statutes; awarding the Airport Authority its costs incurred in bringing this action; and

- k. Granting any and all additional relief in favor of the Airport Authority that the Court deems proper.

Count 2
Temporary and Permanent Injunctive Relief
against Tax Collector

83. The allegations contained in paragraphs 1 through 42 above are realleged and incorporated by reference as if fully repeated here.

84. This is an action by the Airport Authority against the Tax Collector for temporary and permanent injunctive relief under section 194.211, Florida Statutes, and/or under Florida decisional law.

85. The Tax Collector is charged with legal authority and duties with respect to the collection of certain non-ad valorem assessments levied by local governments and certified on non-ad valorem tax rolls for collection according to the statutory uniform method of collection of non-ad valorem assessments.

86. The Tax Collector has begun the collection process under the uniform method of collection with respect to the Improvement District's non-ad valorem assessment on the Airport Authority's Property by including the non-ad valorem assessment on the Tax Bill.

87. Prior to filing this lawsuit, the Airport Authority remitted payment to the Tax Collector for the \$2,2423.79 due for ad valorem taxes, which is the portion of the Tax Bill the Airport Authority does not dispute. A copy of the receipt from the Tax Collector reflecting this payment is attached as **Exhibit 5**.

88. However, the non-ad valorem assessment portion of the Tax Bill is disputed and challenged by the Airport Authority in this lawsuit, and, therefore, remains unpaid to date.

89. The non-ad valorem assessment on the Property will be delinquent if it is not paid by March 31, 2024. If delinquent, the Tax Collector will proceed with the collection procedures as provided by statute, including through the sale of tax certificates, and potentially a forced sale of the Property.

90. To prevent irreparable harm to Airport Authority's legal rights and interest in the Property, it is necessary for the Court to enter temporary and permanent injunctions against the Tax Collector enjoining the collection of the non-ad valorem assessment on the Property, including, but not limited to, through the sale of tax certificates and forced sale of the Property.

91. Because tax certificates amount to liens on real property and a forced sale of real property due to a delinquent non-ad valorem assessment payment results in a disposition of title to property, irreparable harm would result to the Airport Authority in absence of an injunction.

92. Furthermore, the Airport Authority has no remedy available at law because the foregoing impairment and/or disposition of its rights and interest in and to the Property cannot be remedied or redressed through money damages.

93. Because the Improvement District lacks legal authority to levy non-ad valorem assessments on real property located outside its territorial boundaries, and because the Improvement District also failed to comply with the requirements of section 197.3632 in levying the non-ad valorem assessment on the Property, and other grounds as more particularly set forth in Count I, the Airport Authority is likely to succeed on the merits of its claim to invalidate the non-ad valorem assessment levied on the Property and invoiced on the Tax Bill.

94. Furthermore, because the Property subject to the Tax Bill is real property owned by the Airport Authority, a governmental entity, even if the non-ad valorem assessment is not

invalidated, as a matter of Florida law, the assessment is not enforceable by a forced sale of the Property.

95. Tax Collector thus lacks legal authority to commence or effectuate the sale of tax certificates or a forced sale of the Property to collect the non-ad valorem assessment.

96. Therefore, in the event the Court determines that section 194.211 does not apply where a non-ad valorem assessment (as opposed to a tax) is challenged in a lawsuit, as a matter of the Court's jurisdiction and authority to issue injunctions under Florida decisional law, the Airport Authority is entitled to temporary and permanent injunctive relief preventing the Tax Collector from selling tax certificates, commencing a forced sale, or taking other collection action with respect to the non-ad valorem assessment on the Property.

Prayer for Relief for Count II

Wherefore, the Airport Authority requests that the Court issue temporary and permanent injunctions pursuant to section 194.211, Florida Statutes, and/or Florida decisional law, enjoining the Tax Collector from selling tax certificates, commencing any forced sale of the Property, or taking other collection action with respect to the non-ad valorem assessment on the Property; awarding the Airport Authority its litigation costs incurred in this action against the Tax Collector; and granting the Airport Authority any additional relief the Court deems proper.

Dated: February 29, 2024.

/s/Elizabeth W. Neiberger
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CHAPTER 2012-264

Committee Substitute for House Bill No. 1495

An act relating to Spring Lake Improvement District, Highlands County; amending chapter 2005-342, Laws of Florida; amending board, election, and term of office provisions; deleting provisions relating to eminent domain; providing a limitation on the amount of bonds the district can issue; providing the authority to conduct mosquito control; repealing chapter 2010-266, Laws of Florida; removing language proposing changes to the district charter which did not take effect for failure of adoption at a referendum; requiring a referendum and providing a ballot statement; providing for repeal of the act if the referendum fails; providing an effective date.

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

Section 1. Section 6 and subsections (1), (9), and (23) of section 10 of section 3 of chapter 2005-342, Laws of Florida, are amended, present subsection (27) of section 10 of section 3 is renumbered as subsection (28), and a new subsection (27) is added to section 10 of section 3 of that chapter, to read:

Section 6. Board; election; organization, terms of office, quorum; report and minutes.—

(1) ~~The board of the district shall be elected and shall exercise the powers granted to the district under this act and under chapter 298, Florida Statutes. The board shall consist of the number of members, and each member shall hold office for the term of years until his or her successor shall be chosen and shall qualify, as set forth in section 189.4051, Florida Statutes. All members of the board shall be landowners within the district.~~

(2) The district is governed by a five-member board of supervisors. The composition of the board, as well as the terms of office and qualification of supervisors, shall be determined pursuant to section 189.4051, Florida Statutes. All supervisors shall be landowners within the district.

(3) Those supervisors elected on a one-acre/one-vote basis shall be elected at a meeting of the landowners to be held in November of each year. All landowners' meetings shall be held pursuant to sections 298.11 and 298.12, Florida Statutes. The remaining supervisors shall be elected pursuant to section 189.4051, Florida Statutes, and shall be district residents and registered voters.

(4) The terms of office for those supervisors elected on a one-acre one-vote basis shall begin with the next regularly scheduled board meeting after the election. The terms of office for all other supervisors shall begin with the next regularly scheduled board meeting after certification of the election by the

Highlands County Supervisor of Elections. Before entering upon his or her official duties, all supervisors

~~(2) In the month of November of each year commencing November of 1992, there shall be held a meeting of the landowners of the district at a location within the district in Highlands County for the purpose of electing one supervisor for a term of 3 years. The president of the board at the time of the November 1992 election shall have his or her term extended until the November 1994 election. The secretary of the board at the time of the November 1992 election shall have his or her term extended until the November 1993 election. The remaining position of supervisor shall stand for election at the November 1992 meeting of landowners. Notice of said landowners meeting shall be published once a week for 2 consecutive weeks in a newspaper in Highlands County which is in general circulation within the district, the last said publication to be not less than 14 days nor more than 28 days before the date of the election. The landowners when assembled at such meeting shall organize by electing a chair who shall conduct the meeting. At such meeting each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the district, for each person to be elected. A landowner may vote in person or by proxy in writing. Fractions of an acre shall be treated as 1 acre, entitling the landowner to one vote with respect thereto. The person receiving the highest number of votes for the office of supervisor shall be declared elected as such supervisor. The owners and proxy holders of district acreage who are present at a duly noticed landowners meeting shall constitute a quorum for the purpose of holding such election or any election thereafter. The provisions of this section do not exempt the district from the election provisions of section 189.4051, Florida Statutes.~~

~~(3) Each supervisor before entering upon his or her official duties shall take and subscribe to an oath of office as prescribed in section 298.13, Florida Statutes.~~

~~(5)(4) All supervisors shall hold office for the terms for which they are elected or appointed and until their successors shall be chosen and qualify. In case of a vacancy in the office of any supervisor the remaining supervisor or supervisors constituting a quorum of at least three (even though less than a quorum) may fill such vacancy by appointment of a new supervisor or supervisors for the unexpired term of the supervisor who vacated his or her office.~~

~~(6)(5) As soon as practicable after each election, the board shall organize by choosing one of their number as president of the board and by electing a secretary, who need not be a member of the board.~~

~~(7)(6) A majority of the members of the board shall constitute a quorum.~~

~~(8)(7) The board shall keep a permanent record book entitled "Record of Proceedings of Spring Lake Improvement District," in which the minutes of all meetings, resolutions, proceedings, certificates, bonds given by all~~

employees, and any and all corporate acts, shall be recorded. Such record book shall at reasonable times be open to the inspection of any landowner, taxpayer, resident, or bondholder of the district, and such other persons as the board may determine to have a proper interest in the proceedings of the board. Such record book shall be kept at any office or other regular place of business maintained by the board in Highlands County.

~~(9)~~(8) Whenever any election shall be authorized or required by this act to be held by the landowners at any particular or stated time or day, and if for any reason such election is not held at such time or on such day, then in such event the power or duty to hold such election shall not cease or lapse, but such election shall be held thereafter when practicable, and in accordance with the procedures provided by this act.

Section 10. Powers of the district.—The district shall have, and the board may exercise, any or all of the following powers:

(1) To contract and be contracted with; to sue and be sued in the name of the district; to adopt and use a seal; to acquire by purchase, gift, devise, ~~eminent domain, (except as limited herein),~~ or otherwise, property, real or personal, or any estate therein, within the district, to be used for any of the purposes of this act.

(9) To hold, control, and acquire by donation ~~or, purchase, or condemna-~~tion, any easement, reservation, or dedication in the district, for any of the purposes herein provided. ~~To condemn as provided by chapters 73 and 74, Florida Statutes, or acquire, by purchase or grant for use in the district, any land or property within the district necessary for the purposes of this act.~~

(23) To issue general obligation bonds, revenue bonds, assessment bonds, or any other bonds or obligations authorized by the provisions of this act or any other law, or any combination of the foregoing, to pay all or part of the cost of the acquisition, construction, reconstruction, extension, repair, improvement, maintenance, or operation of any project or combination of projects, to provide for any facility, service, or other activity of the district and to provide for the retirement or refunding of any bonds or obligations of the district, or for any combination of the foregoing purposes. However, the aggregate principal amount of bonds outstanding at any one time may not exceed 15 percent of the assessed value of the taxable property within the district as shown on the pertinent tax records at the time of the authorization of any new bond issue. If the district wishes to issue bonds in excess of this amount, the amount of the excess bond issuance must be approved by a majority vote of landowners voting on a one-acre/one-vote basis in a referendum.

(27) To construct and maintain facilities for and take measures to control mosquitoes and other arthropods of public health importance.

~~(28)~~(27) To exercise any and all other powers conferred upon drainage districts by chapter 298, Florida Statutes.

Section 2. Chapter 2010-266, Laws of Florida, is repealed.

Section 3. By July 1, 2012, the Spring Lake Improvement District shall conduct a referendum of landowners voting on a one-acre/one-vote basis on the question of granting the Spring Lake Improvement District the power to provide mosquito control services. The referendum question shall be posed as follows:

Shall the Spring Lake Improvement District be authorized to provide mosquito control services?

.....Yes

.....No

Section 4. This act shall take effect upon becoming a law; however, if the referendum required in section 3 fails to receive approval from a majority of landowners voting on a one-acre/one-vote basis, this act shall stand repealed on December 31, 2012.

Approved by the Governor April 6, 2012.

Filed in Office Secretary of State April 6, 2012.

CHAPTER 2005-342

House Bill No. 1487

An act relating to Spring Lake Improvement District, Highlands County; providing for codification of special laws relating to the Spring Lake Improvement District, a special tax district; providing legislative intent; codifying, reenacting, amending, and repealing chapters 71-669, 77-563, 88-461, and 90-434, Laws of Florida,; providing for minimum charter requirements; providing for provision of other laws made applicable; providing for severability; providing an effective date.

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

Section 1. Pursuant to chapters 97-255 and 98-320, Laws of Florida, this act constitutes the codification of all special acts relating to the Spring Lake Improvement District, an independent special district and political subdivision of the State of Florida. It is the intent of the Legislature in enacting this law to provide a single, comprehensive special act charter for the district, including all current legislative authority granted to the district by its several legislative enactments and any additional authority granted by this act. It is further the intent of this act to preserve all district authority, including the authority to annually assess and levy against the taxable property in the district.

Section 2. Chapters 71-669, 77-563, 88-461, and 90-434, Laws of Florida, are codified, reenacted, amended, and repealed as herein provided.

Section 3. The Spring Lake Improvement District is re-created, and the charter for the district is re-created and reenacted to read:

Section 1. Minimum charter requirements.—In accordance with section 189.404(3), Florida Statutes, the following are the minimum requirements for the charter of the Spring Lake Improvement District:

(1) The district is organized and exists for all purposes set forth in this act and chapter 298, Florida Statutes, as they may be amended from time to time, except as herein otherwise provided.

(2) The powers, functions, and duties of the district regarding non-ad valorem assessments, bond issuance, other revenue-raising capabilities, budget preparation and approval, liens and foreclosure of liens, use of tax deeds and tax certificates as appropriate for non-ad valorem assessments, and contractual agreements shall be as set forth in chapters 189, 197, and 298, Florida Statutes, this act, or any other applicable general or special law, as they may be amended from time to time.

(3) The district was created by the process contained in chapter 298, Florida Statutes.

(4) The district's charter may be amended only by special act of the Legislature.

(5) In accordance with chapter 298, Florida Statutes, the district is governed by a board of supervisors. The membership and organization of the board shall be as set forth in this act and chapters 189 and 298, Florida Statutes, as they may be amended from time to time.

(6) The compensation of board members shall be governed by this act and chapter 298, Florida Statutes, as they may be amended from time to time.

(7) The administrative duties of the board shall be as set forth in this act and chapter 298, Florida Statutes, as they may be amended from time to time.

(8) Requirements for financial disclosure, meeting notices, reporting, public records maintenance, and per diem expenses for officers and employees shall be as set forth in this act and chapters 112, 189, 286, and 298, Florida Statutes, as they may be amended from time to time.

(9) The procedures and requirements governing the issuance of bonds, notes, and other evidence of indebtedness by the district shall be as set forth in this act and chapters 189 and 298, Florida Statutes, and applicable general laws, as they may be amended from time to time.

(10) The procedures for conducting district elections and for qualification of electors shall be pursuant to this act and chapters 189 and 298, Florida Statutes, and applicable general laws as they may be amended from time to time.

(11) The district may be financed by any method established in this act, chapters 189 and 298, Florida Statutes, or any applicable general laws, as they may be amended from time to time.

(12) In accordance with this act and chapter 298, Florida Statutes, the district may continue to levy upon all of the real taxable property in the district a special tax each year as maintenance tax.

(13) The method for collecting non-ad valorem assessments, fees, or service charges shall be as set forth in this act and chapters 197 and 298, Florida Statutes, as they may be amended from time to time.

(14) The district's planning requirements shall be as set forth in chapters 189 and 298, Florida Statutes, as they may be amended from time to time.

Section 2. Creation of the district ratified and approved; change of name of district to Spring Lake Improvement District.—The decree of the circuit court of the of the Tenth Judicial Circuit in and for Highlands County, Florida, entered in Case Number 1841, creating and incorporating the Spring Lake Drainage District as a public corporation of this state, and all subsequent proceedings taken in the circuit court concerning that district, are hereby ratified, confirmed, and approved, except that the boundaries of said district shall be as hereinafter described. The drainage district shall henceforth be known by the name of Spring Lake Improvement District, and shall continue to be a public corporation of this state and have perpetual existence. All lawful debts, bonds, obligations, contracts, franchises, promissory notes, audits, minutes, resolutions, and other undertakings of the

Spring Lake Drainage District are hereby validated and shall continue to be valid and binding on the Spring Lake Improvement District in accordance with their respective terms, conditions, covenants, and tenor. Any proceeding heretofore begun under chapter 298, Florida Statutes, or any other law, for the construction of any improvements, works, or facilities, for the assessment of benefits and damages or for the borrowing of money shall not be impaired or avoided by this act, but may be continued and completed in the name of the Spring Lake Improvement District.

Section 3. Boundaries.—The boundaries of the district shall be:

Spring Lake Improvement District, lying in Township 35, South, Range 30 East, in Highlands County, Florida.

All that part of Section 18 lying North of the present right of way of U.S. Highway No. 98 (Formerly State Road No. 700) and East of the right of way of the Access Road to Hendricks Field, less and except that parcel thereof conveyed to Roland Droit and Lois Droit, his wife, by deed dated November 1, 1951, and recorded in Deed Book 127, Page 517, Public Records of Highlands County, Florida.

All that part of Sections 16 and 17 lying North of the present right of way of said U.S. Highway No. 98;

The East half of Section 9;

All of Section 10;

All that portion of Section 15 lying North of the present right of way of said U.S. Highway No. 98;

The South $\frac{1}{2}$ of Section 11 less the North $\frac{5}{8}$ of the East half of the Southeast $\frac{1}{4}$ of said Section 11, and less the East 210 feet of the West 552 feet of the North 210 feet of the South 495 feet of the Southeast $\frac{1}{4}$ of said Section 11, and less the present right of way of said U.S. Highway No. 98 and less a tract of land in Lot 5, Section 11, recorded in Deed Book 129, Page 553, Public Records of Highlands County, Florida; lying South and West of the Arbuckle Creek, containing one acre, and less a tract of land conveyed by A. J. Duncan and Hattie M. Duncan, his wife, to John C. Thomas and Dorothy Mayer Thomas, his wife, and recorded in Deed Book 128, Page 304, Public Records of Highlands County, Florida, containing one acre;

All Government Lots 12 and 13 of Section 12; with the reservation for an outfall ditch easement from Louis H. Alsmeyer and wife, Lottie H. Alsmeyer, to the State of Florida, dated October 30, 1947, recorded in Deed Book 108, Page 517, and conveying a 30 foot strip of land over a portion of said Government Lot 12 in Section 12;

All of fractional Section 13;

All of fractional Section 14, less present right of way of said U.S. Highway No. 98; and less all that portion of the Subdivision of Spring Lake Section One as recorded in Plat Book 9, Page 23, Public Records of Highlands County, Florida;

All those portions of Section 15 lying South and East of said right of way of said U.S. Highway No. 98 and East of the East line of Spring Lake Section One Subdivision, Plat Book 9, Page 23, Public Records of Highlands County, Florida;

All that part of fractional Section 22 lying East of the Southerly extension of the West line of Spring Lake Section One Subdivision, Plat Book 9, Page 23, Public Records of Highlands County, Florida;

All that part of fractional Section 23 lying Southerly of the Subdivision of Spring Lake Section One, as recorded in Plat Book 9, Page 23, of the Public Records of Highlands County, Florida;

All containing 3.359 acres, more or less.

which said lands are included within the following described boundaries:

Beginning at the Northwest corner of the East Half (E ½) of Section 9, Township 35 South, Range 30 East; thence South 89°38'30" East along the North line of said Section 9, (said North line of Section 9 is assumed to bear South 89°38'30" East and all other bearings shown herein are relative thereto) a distance of 2,713.31 feet to the Northwest corner of Section 10; thence South 89°59'14" East along the North line of said Section 10, a distance of 4,869.06 feet to the Northeast corner of said Section 10; thence South 00°00'16" West along the East line of Section 10, a distance of 2978.76 feet to the North line of the South Half (S ½) of Section 11; thence South 89°53'44" East along said North line of the South half (S ½) of said Section 11, a distance of 4,216.90 feet; thence South 00°12'18" West, a distance of 2,152.51 feet; thence North 89°58'44" East, a distance of 340.51 feet; thence South 01°20'00" East, a distance of 210 feet; thence North 89°58'44" East, a distance of 210 feet; thence North 01°20'00" West, a distance of 210 feet; thence North 89°58'44" East, a distance of 770 feet to the East line of said Section 11; thence South 00°12'18" West along said East line of Section 11, a distance of 495 feet to the Southwest corner of Fractional Section 12; thence North 36°12'54" East along the Northwesterly line of Government Lot 12 of said Fractional Section 12, a distance of 1,405.21 feet; thence North 70°08'05" East along the Government Meander Line of Government Lots 12 and 13, of said Fractional Section 12, a distance of 793.48 feet; thence North 36°18'51" East, a distance of 992.76 feet; thence North 52°43'14" East, a distance of 641.15 feet, more or less, to the Northeast corner of said Government Lot 13; thence South 00°24'59" West, a distance of 1,947.37 feet, more or less, to the shoreline of Lake Istokpoga; thence Southwesterly along the shoreline of Lake Istokpoga through Fractional Sections 12, 13, 14, 23 and part of Fractional Section 22 to the intersection of the shoreline and the Southerly extension of the West line of Spring Lake Section One a Subdivision recorded in Plat Book 9, Page 23, Public Records of Highlands County, Florida; thence North along said Southerly extension a distance of 1434.17 feet more or less to the Southwest corner of said Spring Lake Section One Subdivision; thence East along the South line of said Subdivision, a distance of 731.91 feet; thence North 62°08'00" East, a distance of 2463.74 feet to the Southeast corner of said Subdivision; thence North 27°52'00" West, along the East line of said Subdivision and its Northerly extension to the center line of U.S.

Highway No. 98 as now laid out and in use and recorded in Plat Book 4, Page 14 of said Public Records; thence South 62°08'00" West along said center line, a distance of 3,105.57 feet to the beginning of a curve concave to the right having a radius of 1,432.39 feet and a central angle of 28°58'45"; thence Westerly along the arc of said curve and said center line, a distance of 724.48 feet; thence North 88°53'15" West along the tangent to said curve and along said center line, a distance of 824.99 feet to the East line of said Section 16; thence North 00°26'13" East along said East line, a distance of 50.02 feet to the North right of way line of said U.S. Highway No. 98; thence North 88°53'15" West along said right of way line, a distance of 131.25 feet; thence North 01°06'45" East along said right of way line, a distance of 30 feet to the North right of way line; thence North 88°53'15" West along said North right of way line, a distance of 4,596.83 feet; thence South 01°06'45" West, a distance of 30 feet; thence North 88°53'15" West along said North right of way line, a distance of 553.20 feet to the East line of Section 17; thence North 88°52'15" West along said North right of way line, a distance of 2,047.78 feet; thence North 88°43'15" West along said North right of way line, a distance of 3,222.59 feet to the East line of Section 18; thence continue North 88°43'15" West along said North right of way line, a distance of 3,315.44 feet; thence North 04°26'45" West, a distance of 364.50 feet; thence South 85°33'15" West, a distance of 223.77 feet to the East right of way line of the Access Road to Hendricks Field as now laid out and in use; thence Northerly along the arc of a curve concave to the left, having a radius of 1,008.20 feet and a central angle of 41°13'42", a distance of 725.46 feet; thence North 01°52'15" West along the tangent to said curve and said East right of way line, a distance of 1,741.82 feet to the beginning of a curve concave to the right having a radius of 2,814.79 feet and a central angle of 03°39'30"; thence Northerly along the arc of said curve and said East right of way line, a distance of 179.72 feet to the North line of Section 18; thence North 89°02'39" East along said North line of said Section 18, a distance of 3,390.48 feet to the Northeast corner of Section 18; thence North 88°18'45" East along the North line of Section 17, a distance of 5,285.76 feet to the Northeast corner of said Section 17; thence South 89°46'15" East along the North line of Section 16, a distance of 2,648.72 feet to the West line of the East Half (E ½) of said Section 9, thence North 03°29'15" East along said West line, a distance of 5,126.74 feet to the Northwest corner of the East Half (E ½) of Section 9 and the Point of Beginning.

Less the existing right of way of U.S. Highway No. 98.

Also less a tract of land in Government Lot 5, Section 11, Township 35 South, Range 30 East, recorded in Deed Book 129, Page 553, Public Records of Highlands County, Florida, lying South and West of Arbuckle Creek, containing one acre.

Also less a tract of land recorded in Deed Book 128, Page 304, Public Records of Highlands County, Florida, containing one acre.

Containing 3.359 acres, more or less.

Section 4. Applicability of certain provisions of chapter 298, Florida Statutes, to the Spring Lake Improvement District; inconsistent laws inapplica-

ble.—The provisions of chapter 298, Florida Statutes, and all amendments thereto, now existing or hereafter enacted, are declared to be applicable to the Spring Lake Improvement District insofar as not inconsistent with the provisions of this act or any subsequent special acts relating to the Spring Lake Improvement District. Notwithstanding the foregoing, the provisions of sections 298.11, 298.12, 298.14, 298.15, 298.17, 298.18, 298.19, 298.20, 298.23, 298.24, 298.25, 298.365, 298.366, 298.401, 298.41, 298.465, 298.48, 298.52, 298.54, 298.56, 298.57, 298.61, 298.70, 298.71, 298.72, 298.73, and 298.74, Florida Statutes, and amendments thereto, shall not be applicable to the Spring Lake Improvement District.

Section 5. Definitions.—Unless the context indicates otherwise, the following words as used in this act shall have the following meanings:

(1) “Assessable improvements” includes, without limitation, any and all drainage and land reclamation works and facilities, sewer systems, storm sewers and drains, water systems, streets, roads, or other projects of the district, or that portion or portions thereof, local in nature and of special benefit to the premises or lands served thereby, and any and all modifications, improvements, and enlargements thereof.

(2) “Bond” includes certificate, and provisions applicable to bonds shall be equally applicable to certificates. “Bond” includes general obligations bonds, assessment bonds, refunding bonds, revenue bonds, and such other obligations in the nature of bonds as are provided for in this act.

(3) “Board” means the Board of Supervisors of the Spring Lake Improvement District or, if such board shall be abolished, the board, body, or commission succeeding to the principal functions thereof or to whom the powers given by this act to the board shall be given by law.

(4) “Cost,” when used with reference to any project, includes, but is not limited to, the expenses of determining the feasibility or practicability of acquisition, construction, or reconstruction; the cost of surveys, estimates, plans, and specifications; the cost of acquisition, construction, or reconstruction; the cost of improvements, engineering, and fiscal and legal expenses and charges; the cost of all labor, materials, machinery, and equipment; the cost of all lands, properties, rights, easements, and franchises acquired; federal, state, and local taxes and assessments; financing charges; the creation of initial reserve and debt service funds; working capital; interest charges incurred or estimated to be incurred on money borrowed prior to and during construction and acquisition and for such period of time after completion of construction or acquisition as the board may determine; the cost of issuance of bonds pursuant to this act, including advertisements and printing; the cost of any election held pursuant to this act and all other expenses of issuance of bonds; discount, if any, on the sale or exchange of bonds; administrative expenses; such other expenses as may be necessary or incidental to the acquisition, construction, or reconstruction of any project or to the financing thereof, or the development of any lands within the district; and reimbursement of any public or private body, person, firm, or corporation for any moneys advanced in connection with any of the foregoing items of cost. Any obligation or expense incurred prior to the issuance of bonds in

of carrying water to the premises connected with such system, and all rights, easements, and franchises of any nature whatsoever relating to any such system and necessary or convenient for the operation thereof.

Section 6. Board; election; organization, terms of office, quorum; report and minutes.—

(1) The board of the district shall exercise the powers granted to the district under this act and under chapter 298, Florida Statutes. The board shall consist of the number of members, and each member shall hold office for the term of years until his or her successor shall be chosen and shall qualify, as set forth in section 189.4051, Florida Statutes. All members of the board shall be landowners within the district.

(2) In the month of November of each year commencing November of 1992, there shall be held a meeting of the landowners of the district at a location within the district in Highlands County for the purpose of electing one supervisor for a term of 3 years. The president of the board at the time of the November 1992 election shall have his or her term extended until the November 1994 election. The secretary of the board at the time of the November 1992 election shall have his or her term extended until the November 1993 election. The remaining position of supervisor shall stand for election at the November 1992 meeting of landowners. Notice of said landowners meeting shall be published once a week for 2 consecutive weeks in a newspaper in Highlands County which is in general circulation within the district, the last said publication to be not less than 14 days nor more than 28 days before the date of the election. The landowners when assembled at such meeting shall organize by electing a chair who shall conduct the meeting. At such meeting each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the district, for each person to be elected. A landowner may vote in person or by proxy in writing. Fractions of an acre shall be treated as 1 acre, entitling the landowner to one vote with respect thereto. The person receiving the highest number of votes for the office of supervisor shall be declared elected as such supervisor. The owners and proxy holders of district acreage who are present at a duly noticed landowners meeting shall constitute a quorum for the purpose of holding such election or any election thereafter. The provisions of this section do not exempt the district from the election provisions of section 189.4051, Florida Statutes.

(3) Each supervisor before entering upon his or her official duties shall take and subscribe to an oath of office as prescribed in section 298.13, Florida Statutes.

(4) All supervisors shall hold office for the terms for which they are elected or appointed and until their successors shall be chosen and qualify. In case of a vacancy in the office of any supervisor the remaining supervisor or supervisors (even though less than a quorum) may fill such vacancy by appointment of a new supervisor or supervisors for the unexpired term of the supervisor who vacated his or her office.

(5) As soon as practicable after each election, the board shall organize by choosing one of their number as president of the board and by electing a secretary, who need not be a member of the board.

(6) A majority of the members of the board shall constitute a quorum.

(7) The board shall keep a permanent record book entitled "Record of Proceedings of Spring Lake Improvement District," in which the minutes of all meetings, resolutions, proceedings, certificates, bonds given by all employees, and any and all corporate acts, shall be recorded. Such record book shall at reasonable times be open to the inspection of any landowner, taxpayer, resident, or bondholder of the district, and such other persons as the board may determine to have a proper interest in the proceedings of the board. Such record book shall be kept at any office or other regular place of business maintained by the board in Highlands County.

(8) Whenever any election shall be authorized or required by this act to be held by the landowners at any particular or stated time or day, and if for any reason such election is not held at such time or on such day, then in such event the power or duty to hold such election shall not cease or lapse, but such election shall be held thereafter when practicable, and in accordance with the procedures provided by this act.

Section 7. Appointment and duties of district manager.—For the purpose of preserving and maintaining any facility constructed or erected under the provisions of this act or under the provisions of chapter 298, Florida Statutes, and for maintaining and operating the equipment owned by the district and such other duties as may be prescribed by the board, the board may employ and fix the compensation of a district manager who shall have charge and supervision of the works of the district.

Section 8. Treasurer; depositories; fiscal agent.—

(1) The board shall designate a person who is a resident of the state, or a bank or trust company organized under the laws of the state or under the National Banking Act, as treasurer of the district, who shall have charge of the funds of the district. Such funds shall be disbursed only upon the order of or pursuant to the resolution of the board by warrant or check signed by the treasurer, or by such other person as may be authorized by the board. The board may give the treasurer such other or additional powers and duties as the board may deem appropriate and fix his or her compensation. The board may require the treasurer to give a bond in such amount, on such terms, and with such sureties as may be deemed satisfactory to the board to secure the performance by the treasurer of his or her powers and duties. The board shall audit or have audited the books of the treasurer at least once a year.

(2) The board is authorized to select as depositories in which the bonds of the board and of the district shall be deposited any banking corporation organized under the laws of the state or under the National Banking Act, doing business in the state, upon such terms and conditions as to the payment of interest by such depository upon the funds so deposited as the board may deem just and reasonable.

(3) The board may employ a fiscal agent to perform such duties and services at such rate of compensation as the board may determine.

Section 9. Compensation of board.—Each supervisor shall be entitled to receive for his or her services an amount not to exceed \$100 per month. In addition, each supervisor shall receive reasonable traveling expenses for attending the place of meeting from his or her residence. Unless the board by resolution otherwise provides, such traveling expenses shall not be in excess of the amounts provided by law for state and county officials.

Section 10. Powers of the district.—The district shall have, and the board may exercise, any or all of the following powers:

(1) To contract and be contracted with; to sue and be sued in the name of the district; to adopt and use a seal; to acquire by purchase, gift, devise, eminent domain, (except as limited herein), or otherwise, property, real or personal, or any estate therein, within the district, to be used for any of the purposes of this act.

(2) To adopt a water control plan; and to establish, construct, operate, and maintain a system of main and lateral canals, drains, ditches, levees, dikes, dams, sluices, locks, revetments, reservoirs, holding basins, floodways, pumping stations, syphons, culverts, and storm sewers to drain and reclaim the lands within the district and to connect some or any of them with roads and bridges as in the judgment of the board is deemed advisable to provide access to such facilities.

(3) To acquire and maintain appropriate sites for storage and maintenance of the equipment of the district and to acquire, maintain, and construct a suitable building to house the office and records of the district.

(4) To clean out, straighten, widen, open up, or change the courses and flow, alter, or deepen any canal, ditch, drain, river, water course, or natural stream as within the judgment of the board is deemed advisable to drain and reclaim lands within the district; to acquire, purchase, operate, and maintain pumps, plants, and pumping systems for drainage purposes; and to construct, operate, and maintain irrigation works and machinery in connection with the purposes herein set forth.

(5) To regulate and set forth by appropriate resolution the drainage requirements and conditions to be met for plats to be entitled to record on any land within the district, including authority to require as a condition precedent for any platting that good and sufficient bond be posted to ensure proper drainage for the area to be platted.

(6) To borrow money and issue bonds, certificates, warrants, notes, or other evidences of indebtedness of the district as hereinafter provided.

(7) To build and construct any other works and improvements deemed necessary to preserve and maintain the works in or out of the district; to acquire, construct, operate, maintain, use, sell convey, transfer, or otherwise provide for machines and equipment for any purpose authorized by this act or chapter 298, Florida Statutes; and to contract for the purchase, construction, operation, maintenance, use, sale, conveyance, and transfer of said machinery and equipment.

(8) To construct or enlarge, or cause to be constructed or enlarged, any and all bridges or culverts that may be needed in or out of the district, across any drain, ditch, canal, floodway, holding basin, excavation, public highway, tract, grade, fill, or cut; to construct roadways over levees and embankments; to construct any and all of said works and improvements across, through, or over any public right-of-way, highway, grade, fill, or cut in or out of the district.

(9) To hold, control, and acquire by donation, purchase, or condemnation, any easement, reservation, or dedication in the district, for any of the purposes herein provided. To condemn as provided by chapters 73 and 74, Florida Statutes, or acquire, by purchase or grant for use in the district, any land or property within the district necessary for the purposes of this act.

(10) To access and impose an ad valorem tax, an annual drainage tax, and a maintenance tax as hereinafter provided.

(11) To impose and foreclose special assessment liens as hereinafter provided.

(12) To prohibit, regulate, and restrict by appropriate resolution all structures, materials, and things, whether solid, liquid, or gas, whether permanent or temporary in nature, which come upon, come into, connect to, or be a part of any facility owned or operated by the district.

(13) To administer and provide for the enforcement of all of the provisions herein, including the making, adopting, promulgating, amending, and repealing of all rules and regulations necessary or convenient for the carrying out of the duties, obligations, and powers conferred on the district created hereby.

(14) To cooperate with or contract with other drainage districts or other governmental agencies as may be necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes of the district as stated in this act.

(15) To employ engineers, attorneys, agents, employees, and representatives as the board of supervisors may from time to time determine necessary and to fix their compensation and duties.

(16) To exercise all of the powers necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes of said district as stated in this act.

(17) To construct, improve, and maintain roadways and roads necessary and convenient to provide access to and efficient development of areas made suitable and available for cultivation, settlement, urban subdivision, home-sites, and other beneficial developments as a result of the drainage operations of the district.

(18) To make use of any public easements, dedications to public use, platted reservations for public purposes, or any reservations for drainage purposes within the boundaries of the district.

(19) To lease as lessor or lessee to or from any person, firm, corporation, association, or body, public or private, any projects of the type that the district is authorized to undertake and facilities or property of any nature for the use of the district to carry out any of the purposes of this act.

(20) To regulate the supply and level of water within the district; to divert waters from one area, lake, pond, river, stream, basin, or drainage or water flood control facility to any other area, lake, pond, river, stream, basin, or drainage and water flood control facility; to regulate control and restrict the development and use of natural or artificial streams or bodies of water, lakes, or ponds; and to take all measures determined by the board to be necessary or desirable to prevent or alleviate land erosion. The powers granted to the district by this subsection shall be concurrent within the boundaries of the district with other public bodies, agencies, or authorities as may be authorized by law. The district is eligible to receive moneys, disbursements, and assistance from the state available to flood control or water management districts and the navigation districts or agencies.

(21) To own, acquire, construct, reconstruct, equip, operate, maintain, extend, and improve water systems and sewer systems or combined water and sewer systems; to regulate the use of sewers and the supply of water within the district and to prohibit or regulate the use and maintenance of outhouses, privies, septic tanks, or other sanitary structures or appliances within the district; to prescribe methods of pretreatment of wastes not amenable to treatment with domestic sewage before accepting such wastes for treatment and to refuse to accept such wastes when not sufficiently pretreated as may be prescribed, and to prescribe penalties for the refusal of any person or corporation to so pretreat such wastes; to sell or otherwise dispose of the effluent, sludge, or other byproducts as a result of sewage treatment; and to construct and operate connecting, intercepting, or outlet sewers and sewer mains and pipes and water mains, conduits, or pipelines in, along, or under any street, alleys, highways, or other public places or ways within or without the district, when deemed necessary or desirable by the board. The plans for any water or sewer system shall be subject to the approval of the State Board of Health.

(22) To own, acquire, construct, operate, and maintain parks and facilities for indoor and outdoor recreation, cultural, and educational uses including buildings and equipment for such uses, playgrounds, picnic grounds, camping facilities, and water recreation facilities within or without the district.

(23) To issue general obligation bonds, revenue bonds, assessment bonds, or any other bonds or obligations authorized by the provisions of this act or any other law, or any combination of the foregoing, to pay all or part of the cost of the acquisition, construction, reconstruction, extension, repair, improvement, maintenance, or operation of any project or combination of projects, to provide for any facility, service, or other activity of the district and to provide for the retirement or refunding of any bonds or obligations of the district, or for any combination of the foregoing purposes.

(24) To build, install, maintain, and operate streetlights.

(25) To require that all new and existing public and private utilities and services used for local distribution purposes, excluding primary feeders, be constructed underground; to construct, alter, and maintain said underground utilities; and, to the extent allowed by law, to regulate and restrict by appropriate resolution the location, type, construction, and maintenance by others of said underground utilities.

(26) To require every landowner within the district to maintain his or her respective property in a neat and attractive condition, free of high grass, weeds, underbrush, and refuse; to regulate and restrict by appropriate resolution the maintenance thereof; to mow and maintain said property on the landowner's failure to do so; and to impose, assess, collect, and place a lien upon such property for the cost and expense of mowing and maintenance by the district.

(27) To exercise any and all other powers conferred upon drainage districts by chapter 298, Florida Statutes.

Section 11. Seal.—The official seal of the district shall bear the legend Spring Lake Improvement District, Highlands County, Florida, Seal, Established 1971.

Section 12. Fiscal year.—The board by resolution shall establish the fiscal year for the district.

Section 13. Annual budget.—Prior to May 15th of each year after the effective date of this act, the secretary of the district shall prepare a proposed budget to be submitted to the board for their approval. The proposed budget shall include an estimate of all necessary expenditures of the district for the next ensuing fiscal year and an estimate of income to the district from the taxes and assessments provided in this act. The board shall consider the proposed budget item by item and may either approve the budget as proposed by the district manager or modify the same in part or in whole. The board shall indicate their approval of the budget by resolution, which resolution shall provide for a hearing on the budget as approved. Notice of the hearing on the budget shall be published in a newspaper in general circulation within the district in Highlands County once a week for 2 consecutive weeks; providing that the second publication shall not be less than 7 days after the first publication. The notice shall be directed to all landowners in the district and shall state the purpose of the meeting. The notice shall further contain a designation of the date, time, and place of the public hearing, which shall be not less than 7 days after the second publication. At the time and place designated in the notice, the board shall hear all objections to the budget as proposed, and make such changes as the board deems necessary. At the conclusion of the budget hearing the board shall, by resolution, adopt the budget as finally approved by the board.

Section 14. Notice and call of meetings; landowners; quorum; adjournments; representation at meetings; taking action without meeting.—

(1) The board shall publish notice of all meetings of landowners once a week for 2 consecutive weeks prior to such meeting in a newspaper published in Highlands County in general circulation within the district. Meet-

ings of landowners shall be held in a public place, or any other place made available for the purpose of such meeting in the Highlands County Courthouse and the place, date, and hour of holding such meeting and the purpose thereof shall be stated in the notice. Landowners present in person or by proxy shall constitute a quorum at any meeting of the landowners; provided that, irrespective of the number of acres represented, there shall be a minimum of five landowners owning separate parcels of land at each meeting.

(2) The board may call special meetings of the landowners at any time to receive reports of the board or for each other purpose as the board may determine. A special meeting of the landowners may also be called at any time upon notice as provided hereinabove at the written request of the owners of not less than 25 percent in acreage of the land within the district for the purpose of taking any lawful action by the landowners of the district. Such special meeting shall be called by any court of competent jurisdiction in the event that the board fails to do so upon request as provided in the preceding sentence. Except as otherwise provided in section 6 of this act with respect to the election of supervisors, action taken at a meeting of the landowners shall be by affirmative vote of the owners of at least a majority in acreage of the land within the district represented at such meeting.

(3) At any meeting of the landowners, guardians may represent their wards; executors and administrators may represent the estate of deceased persons; trustees may represent lands held by them in trust; and private corporations may be represented by their duly authorized proxy. All landowners, including guardians, executors, administrators, trustees and corporations, may be represented and vote by proxy.

Section 15. Water control plan; proceedings thereof.—The board may proceed to adopt a water control plan as provided in chapter 298, Florida Statutes, or as provided in this section, in which case the following shall apply:

(1) The board shall cause to be made by the chief engineer or such other engineer or engineers as the board may employ for that purpose, a complete and comprehensive plan for the drainage and reclamation of the lands located within the district. The engineer or engineers designated by the board to make said plan shall make all necessary surveys of the lands within the boundary lines of said district and of all lands adjacent thereto that will be improved or reclaimed in part or in whole by any system of drainage that may be outlined and adopted, and shall make a report in writing to the board with maps and profiles of said surveys, which report shall contain a full and complete plan for drainage and reclaiming the lands located within the district from overflow or damage by water, with the length, width, and depth of such canals, ditches, dikes, or levees or other works as may be necessary in conjunction with any canals, drains, ditches, dikes, levees, or other works heretofore constructed by any other drainage or reclamation district, or any other person or persons, or which may hereafter be built by any or either of such agencies that may be necessary or which can be advantageously used in such plan and also an estimate of the cost of carrying out and completing the plan of reclamation, including the cost of superintending the same and all incidental expenses in connection therewith.

(2) Upon the completion of such plan, the board shall hold a hearing thereon to hear objections thereto and shall give notice of the time and place fixed for such hearing by publication once each week for 2 consecutive weeks in a newspaper published in Highlands County in general circulation within the district, and shall permit the inspection of said plan at the office of the district by all persons interested. All objections to said plan shall be filed at or before the time fixed in said notice for the hearing and shall be in writing.

(3) After said hearing the board shall consider the proposed plan and any objections thereto, and may modify, reject, or adopt the plan, or may continue the hearing to a day certain for further consideration of the proposed plan or modifications thereof.

(4) When the board approves a plan, a resolution shall be adopted and a certified copy thereof shall be filed in the office of the secretary and incorporated into the records of the district.

(5) The water control plan may be altered in detail from time to time until the appraisal record herein provided is filed, but not in such manner as materially to affect the conditions of its adoption. After the appraisal record has been filed, no alterations of the plan shall be made except as provided by this act.

(6) Within 20 days after the final adoption of the plan by the board, the secretary of the district shall prepare and transmit a certified copy thereof to the clerk of the circuit court and at the same time the board shall file with said clerk a petition that the said court appoint three commissioners to appraise the lands to be acquired for right-of-way, holding basins, and other drainage works of the district and to assess benefits and damages accruing to all lands within the district by reason of the execution of the plan. Immediately after the filing of such petition the judge of said court in whose division the petition shall have been assigned shall by an order appoint three commissioners, who shall be freeholders residing within the state, and who shall not be landowners in said district, nor of kin within the fourth degree of consanguinity to any person owning land in said district. A majority of said commissioners shall constitute a quorum and shall control the action of the commissioners on all questions.

(7) Immediately upon the filing of said order of appointment, the secretary of the district shall notify each of said commissioners of his or her appointment, and in the said notice he or she shall state the time and place for the first meeting of said commissioners. The secretary of the district, or his or her deputy, shall attend such meeting and shall furnish to said commissioners a complete list of lands embraced in the district, or adjacent thereto, that will be affected by the execution of the plan. The secretary shall also furnish to the commissioners a copy of the plan and such other papers, documents, and information as the commissioners require. The commissioners at the meeting shall each take and subscribe to an oath that he or she will faithfully and impartially discharge his or her duties as such commissioner and make a true report of the work performed by such commissioners, and shall elect one of their number as chair. The secretary of the district, or his or her deputy, shall be ex officio secretary to the commissioners, and

the attorney for the district, and other agents and employees thereof, shall cooperate with the commissioners and furnish to them such advice, assistance, and cooperation as they shall require.

(8) Immediately after qualifying as provided in subsection (7), the commissioners shall commence the performance of their duties. The chief engineer, or one of his or her assistants, shall accompany said commissioners when engaged in the discharge of their duties and shall render his or her opinion in writing when called for. Said commissioners shall proceed to view the premises and determine the value of the lands within or without the district to be acquired and used for rights-of-way, holding basins, and other works described in the plan and they shall appraise all benefits and damages which will accrue to all lands by reason of the execution of the plan. The commissioners in appraising benefits to lands, public highways, railroads, and other rights-of-way shall not consider what benefits will be derived by such property after other ditches, improvements, or other plans shall have been constructed, but they shall appraise only such benefits as will be derived from the construction of the works and improvements described in the plan or as the same may afford an outlet for drainage or protection from overflow of such property. The commissioners shall give due consideration and credit to any other drainage works which have already been constructed and which afford partial or complete protection to any tract or parcel of land within the district. The public highways, railroads, and other rights-of-way shall be appraised according to the increased physical efficiency and decreased maintenance cost of roadways by reason of the improvements. The commissioners shall have no power to change the plan. The commissioners shall prepare a report of their findings, which shall be arranged in tabular form, the columns of which shall be headed as follows: column 1 "Owner of Property Appraised"; column 2 "Description of Property Appraised"; column 3 "Number of Acres Appraised"; column 4 "Amount of Benefits Appraised"; column 5 "Amount of Damages Appraised"; column 6 "Number of Acres to be Taken for Rights-of-way, Holding Basins, etc."; and column 7 "Value of Property to be Taken." They shall also, by and with the advice of the chief engineer, estimate the cost of the works described in the plan, which estimate shall include the cost of property required for rights-of-way, holding basins, and other works, the probable expense of organization and administration as estimated by the board of supervisors, and all of the expenses of the district during the period of executing the plan. Before appraisals of compensation and damages are made, the board may report to the commissioners the parcels of land it may wish to purchase and for which it may wish appraisals to be made, both for easement and for purchase in fee simple, and the board may specify the particular purpose for which, and the extent to which, an easement in any property is desired, describing such purpose and extent. Wherever so instructed by the board, the commissioners shall appraise lands which it may be necessary or desirable for the district to own and when so requested by the board they shall also appraise both the total value of the land and also the damages due to any easement required for the purposes of the district.

(9) The report of the commissioners shall be signed by at least a majority of the commissioners and filed in the office of the clerk of the circuit court

of Highlands County. Each commissioner shall be paid \$100 per day for his or her services and necessary expenses in addition thereto.

(10) Upon the filing of the report of the commissioners, the clerk shall give notice thereof by publishing once a week for 2 consecutive weeks in a newspaper published in Highlands County in general circulation within the district. It shall not be necessary for the clerk to name the parties interested, nor to describe separate lots or tracts of land giving said notice, but it shall be sufficient to publish the said notice in the following form:

“NOTICE OF FILING COMMISSIONERS’ REPORT FOR SPRING LAKE IMPROVEMENT DISTRICT.

Notice is hereby given that the Commissioners heretofore appointed to appraise benefits and damages to property and lands located within Spring Lake Improvement District in the State of Florida and to appraise the cash value of the land necessary to be taken for rights-of-way, holding basins, and other works of said district did file their report in the office of the undersigned Clerk of the Circuit Court, upon the day of,, and you, and each of you, are hereby notified that you may examine said report and file exceptions to same on or before the day of, (which date shall be not less than twenty-eight (28) days nor more than thirty (30) days from the first date of publication).

.....
Clerk of the Circuit Court of
Highlands County, Florida”

The drainage district or any owner of land or other property to be affected by said report may file exception to any part, or all, of the report of said commissioners within the time specified in the notice prescribed in the preceding paragraph. All exceptions shall be heard and determined by the court. If no exceptions are filed, or if it is shown, upon the hearing of all of said exceptions, that the estimated cost of construction of improvements contemplated in the plan is less than the benefits assessed against the lands in said district, the court shall approve and confirm said commissioners’ report; but, if the court upon hearing the objections filed, finds that any or all such objections should be sustained, it shall order the report changed to conform with such findings, and when so changed the court shall approve and conform such report and enter its decree accordingly. The court shall adjudge and apportion the costs incurred by the exceptions filed, and shall condemn any land or other property, that is shown by the report of the commissioners to be needed for rights-of-way, holding basins, or other works, following the procedure provided in chapters 73 and 74, Florida Statutes; provided, however, that any property owner may accept the assessment of damages in his or her favor made by the commissioners, or acquiesce in their failure to assess damages in his or her favor, and shall be construed to have done so, unless he or she gives the supervisors of the district, on or before the time shall have expired for filing exceptions, as provided in this act, notice in writing that he or she demands an assessment of his or her damages by a jury; in which event the supervisors of the district shall institute in the circuit court of Highlands County an action to condemn the lands and other property that must be taken or damaged in the making

of such improvements, with the right and privilege of paying into court a sum to be fixed by the circuit court or judge, and proceeding with the work, before the assessment by the jury; provided, any person or party interested may prosecute and appeal to the appropriate district court of appeal in the manner and within the time provided by the Florida appellate rules.

(11) The Clerk of the Circuit Court of Highlands County shall transmit a certified copy of the court decree and copy of the commissioners' report, as confirmed or amended by the court, to the secretary of the board, and such clerk shall receive a fee of \$5 for receiving, filing, and preserving same as a permanent record.

Section 16. Adoption, revision, and revocation of water control plan.—In addition to and not in limitation of its powers to provide for and adopt a water control plan provided in section 15 and under section 298, Florida Statutes, and amendments thereto, the board may at any time and from time to time adopt, revoke, or modify in whole or in part, any plan or any plan providing for the drainage of lands within the district, and may provide for such new and additional drainage facilities, canals, ditches, levees, and other works as the board may determine. In connection with the revision of any plan or the providing of any new or additional drainage facilities, canals, ditches, levees, or other works, or in the event the total taxes and assessments theretofore levied or the funds derived from the sale of bonds are insufficient to pay the cost of any drainage works, benefits may be reassessed, additional assessments made, and taxes levied in accordance with the procedures provided in this act or in chapter 298, Florida Statutes. The board may at any time approve and make effective technical changes or modifications in any plan or drainage not affecting assessed benefits, levy of taxes, or the security of bondholders.

Section 17. Assessing land for reclamation; apportionment of tax; lands belonging to state assessed; drainage tax record.—After the lists of lands, with the assessed benefits and the decree and judgment of court, have been filed in the office of the clerk of the circuit court as provided in section 15, then the board shall, without any unnecessary delay, levy a tax of such portion of said lands in the district to which benefits have been assessed, as may be found necessary by the board of supervisors to pay the costs of the completion of the proposed works and improvements, as shown in said plan and in carrying out the objects of said district; and, in addition thereto, 10 percent of said total amount for emergencies. The said tax shall be apportioned to, and levied on, each tract of land in said district in proportion to the benefits assessed, and not in excess thereof; and in case bonds are issued, as provided in this chapter, a tax shall be levied in a sum not less than an amount 90 percent of which shall be equal to the principal of said bonds. The amount of bonds to be issued for paying the cost of the works as set forth in the plan shall be ascertained and determined by the board, provided, however, that the total amount of all bonds to be issued by the district shall in no case exceed 90 percent of the benefits assessed upon the lands of the district. The amount of the interest (as estimated by said board), which will accrue on such bonds, shall be included and added to the said tax, but the interest to accrue on account of the issuing of said bonds shall not be construed as a part of the costs of construction in determining whether or not

the expenses and costs of making said improvements are equal to, or in excess of, the benefits assessed. The secretary of the board of supervisors, as soon as said total tax is levied, shall, at the expense of the district, prepare a list of all taxes levied, in the form of a well-bound book, which book shall be endorsed and named "DRAINAGE TAX RECORD OF SPRING LAKE IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA," which endorsement shall be printed or written at the top of each page in said book, and shall be signed and certified by the president and secretary of the board, attested by the seal of the district, and the same shall thereafter become a permanent record in the office of said secretary.

Section 18. Prepayment of taxes or assessments.—The board may provide that any tax or assessment may be paid at any time before due, together with the interest accrued thereon to the date of prepayment and any prepayment premiums or penalties, if such prior payment shall be permitted by the proceedings authorizing any bonds or other obligations for the payment of which special assessments have been pledged or taxes levied.

Section 19. Tax liens.—All taxes of the district provided for in this act or chapter 298, Florida Statutes, together with all penalties for default in the payment of the same and all costs in collecting the same including reasonable attorney's fees fixed by the court and taxed as cost in the action brought to enforce payment, shall from January 1 for each year the property is liable to assessment and until paid constitute a lien of equal dignity with the liens for state and county taxes and other taxes of equal dignity with state and county taxes upon all the lands against which such taxes shall be levied. A sale of any of the real property within the district for state and county or other taxes shall not operate to relieve or release the property so sold from the lien for subsequent district taxes or installments of district taxes which lien may be enforced against such property as though no such sale thereof had been made. The provisions of section 194.171, Florida Statutes, and amendments thereto shall be applicable to district taxes with the same force and effect as if said provisions were expressly set forth in this act.

Section 20. Issuance of bond anticipation notes.—In addition to the other powers provided for in this act and not in limitation thereof, the district shall have the power, at any time and from time to time after the issuance of any bonds of the district shall have been authorized, to borrow money for the purposes for which such bonds are to be issued in anticipation of the receipt of the proceeds of the sale of such bonds and to issue bond anticipation notes in a principal sum not in excess of the authorized maximum amount of such bond issue. Such notes shall be in such denomination or denominations, bear interest at such rate as the board may determine not to exceed 10 percent per annum, mature at such time or times not later than 5 years from the date of issuance, and be in such form and executed in such manner as the board shall prescribe. Such notes may be sold at either public or private sale or, if such notes shall be renewal notes, may be exchanged for notes then outstanding on such terms as the board shall determine. Such notes shall be paid from the proceeds of such bonds when issued. The board may in its discretion, in lieu of retiring the notes by means of bonds, retire them by means of current revenues or from any taxes or assessments levied for the

payment of such bonds, but in such event a like amount of the bonds authorized shall not be issued.

Section 21. Short-term borrowing.—The district at any time may obtain loans, in such amount and on such terms and conditions as the board may approve, for the purpose of paying any of the expenses of the district or any costs incurred or that may be incurred in connection with any of the projects of the district, which loans shall have a term not exceeding 2 years from the date of issuance thereof, and may be renewable for a like term or terms, shall bear such interest as the board may determine, not to exceed 10 percent per annum, and may be payable from and secured by a pledge of such funds, revenues, taxes, and assessments as the board may determine. For the purpose of defraying such costs and expenses, the district may issue negotiable notes, warrants, or other evidences of debt signed on behalf of the district by any one of the board duly authorized by the board, such notes or other evidences of indebtedness to be payable at such times, to bear such interest as the board may determine not to exceed 10 percent per annum, and to be sold or discounted at such price or prices and on such terms as the board may deem advisable. The board shall have the right to provide for the payment thereof by pledging the whole or any part of the funds, revenues, taxes, and assessments of the district. The approval of the qualified electors who are freeholders residing in the district shall not be necessary except where required by the Florida Constitution.

Section 22. Issuance of bonds.—In the discretion of the board, any issue of bonds may be secured by a trust agreement by and between the district and a corporate trustee or trustees, which may be any trust company or bank having the powers of a trust company within or without the state. The resolution authorizing the issuance of the bonds or such trust agreement may pledge the revenues to be received from any projects of the district and may contain such provisions for protecting and enforcing the rights and remedies of the bondholders as the board may approve, including, without limitation, covenants, setting forth the duties of the district in relation to the acquisition, construction, reconstructions, improvements, maintenance, repair, operation, and insurance of any projects, the fixing and revising of the rates, fees, and charges, and the custody, safeguarding, and application of all moneys, and for the employment of counseling engineers in connection with such acquisition, construction, reconstruction, improvement, maintenance, repair, or operation. It shall be lawful for any bank or trust company incorporated under the laws of the state which may act as a depository of the proceeds of bonds or of revenues to furnish such indemnifying bonds or to pledge such securities as may be required by the district. Such resolution or trust agreement may set forth the rights and remedies of the bondholders and of the trustee, if any, and may restrict the individual right of action by bondholders. The board may provide for the payment of the proceeds of the sale of the bonds and the revenues of any project to such officer, board, or depository as it may designate for the custody thereof, and for the method of disbursement thereof with such safeguards and restrictions as it may determine. All expenses incurred in carrying out the provisions of such resolution or trust agreement may be treated as party of the cost of operation of the project to which such trust agreement pertains.

Section 23. Sale of bonds.—Bonds may be sold in blocks or installments at different times, or an entire issue or series may be sold at one time. Bonds may be sold at public or private sale after such advertisement, if any, as the board may deem advisable but not in any event at less than 90 percent of the par value thereof, together with accrued interest thereon. Bonds may be sold or exchanged for refunding bonds. Special assessment and revenue bonds may be delivered as payment by the district of the purchase price or lease of any project or part thereof, or a combination of projects or parts thereof, or as the purchase price or exchanged for any property, real, personal, or mixed, including franchises, or services rendered by any contractor, engineer or other person, all at one time or in blocks from time to time, in such manner and upon such terms as the board in its discretion shall determine. The price or prices for any bonds sold, exchanged, or delivered may be:

(1) The money paid for the bonds.

(2) The principal amount, plus accrued interest to the date of redemption or exchange, or outstanding obligations exchanged for refunding bonds.

(3) In the case of special assessment or revenue bonds, the amount of any indebtedness to contractors or other persons paid with such bonds, or the fair value of any properties exchanged for the bonds, as determined by the board.

Section 24. Authorization and form of bonds.—Bonds may be authorized by resolution or resolutions of the board, which shall be adopted by a majority of all the members thereof then in office. Such resolution or resolutions may be adopted at the same meeting at which they are introduced, and need not be published or posted. The board may by resolution authorize the issuance of bonds, fix the aggregate amount of bonds to be issued, the purpose or purposes for which the moneys derived therefrom shall be expended, the rate or rates of interest, not to exceed 10 percent per annum, the denomination of the bonds, whether or not the bonds are to be issued in one or more series, the date or dates of maturity, which shall not exceed 40 years from their respective dates of issuance, the medium of payment, the place or places within or without the state where payment shall be made, registration privileges, redemption terms and privileges (whether with or without premium), the manner of execution, the form of the bonds including any interest coupons to be attached thereto, the manner of execution of bonds and coupons, and any and all other terms, covenants, and conditions thereof, and the establishment of revenue or other funds. Such authorizing resolution may further provide that such bonds may be executed manually or by engraved, lithographed, or facsimile signature, provided that where signatures are engraved, lithographed, or facsimiled no bond shall be valid unless countersigned by a registrar or other officer designated by appropriate resolution of the board. The seal of the district may be affixed, lithographed, engraved, or otherwise reproduced in facsimile on such bonds. In case any officer whose signature shall appear on any bonds or coupons shall cease to be such officer before the delivery of such bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if he or she had remained in office until such delivery.

Section 25. Interim certificates; replacement certificates.—Pending the preparation of definitive bonds, the board may issue interim certificates or receipts or temporary bonds, in such form and with such provisions as the board may determine, exchangeable for definitive bonds when such bonds shall have been executed and are available for delivery. The board may also provide for the replacement of any bond which shall become mutilated, lost, or destroyed.

Section 26. Negotiability of bonds.—Any bond issued under this act and any interim certificate or receipt or temporary bond shall, in the absence of an express recital on the face thereof that it is nonnegotiable, be fully negotiable and shall be and constitute negotiable instruments within the meaning and for all purposes of the law merchant and the laws of this state.

Section 27. Defeasance.—The board may make such provision with respect to the defeasance of the right, title, and interest of the holders of any of the bonds and obligations of the district in any revenues, funds, or other properties by which such bonds are secured as the board deems appropriate and, without limitation on the foregoing, may provide that when such bonds or obligations become due and payable or shall have been called for redemption, and the whole amount of the principal, interest, and premium, if any, due and payable upon the bonds or obligations then outstanding shall be paid, or sufficient moneys or direct obligations of the United States Government the principal of and the interest on which when due will provide sufficient moneys shall be held or deposited in trust for such purpose, and provision shall also be made for paying all other sums payable in connection with such bonds or other obligations, then and in such event the right, title, and interest of the holders of the bonds in any revenues, funds, or other properties by which such bonds are secured shall thereupon cease, determine, and become void, and the board may apply any surplus in any sinking fund established in connection with such bonds or obligations and all balances remaining in all other funds or accounts other than money held for the redemption or payment of the bonds or other obligations to any lawful purpose of the district as the board shall determine.

Section 28. Issuance of additional bonds.—If the proceeds of any bonds shall be less than the cost of completing the project in connection with which such bonds are issued, the board may authorize the issuance of additional bonds, upon such terms and conditions as the board may provide in the resolution authorizing the issuance thereof, but only in compliance with the resolution or other proceedings authorizing the issuance of the original bonds.

Section 29. Refunding bonds.—The district shall have the power to issue bonds to provide for the retirement or refunding of any bonds or obligations of the district that at the time of such issuance are or subsequently thereto become due and payable, or that at the time of issuance have been called or will be subject to call for redemption within 10 years thereafter, or the surrender of which can be procured from the holders thereof at prices satisfactory to the board. Refunding bonds may be issued at any time when in the judgment of the board such issuance will be advantageous to the district. No approval of the qualified electors who are freeholders residing in the

district shall be required for the issuance of refunding bonds except in cases where such approval is required by the Florida Constitution. The board may by resolution confer upon the holders of such refunding bonds all rights, powers, and remedies to which the holders would be entitled if they continued to be the owners and had possession of the bonds for the refinancing of which said refunding bonds are issued, including, but not limited to, the preservation of the lien of such bonds on the revenues of any project or on pledged funds, without extinguishment, impairment, or diminution thereof. The provisions of this act pertaining to bonds of the district shall, unless the context otherwise requires, govern the issuance of refunding bonds, the form and other details thereof, the rights of the holders thereof, and the duties of the board with respect to the same.

Section 30. Revenue bonds.—

(1) The district shall have the power to issue revenue bonds from time to time without limitation as to amount. Such revenue bonds may be secured by or payable from the gross or net pledge of the revenues to be derived from any project or combination of projects, from the rates, fees, or other charges to be collected from the users of any project or projects, from any revenue-producing undertaking or activity of the district, or from any other source or pledged security. Such bonds shall not constitute an indebtedness of the district, and the approval neither of the qualified electors nor of the qualified electors who are freeholders shall be required unless such bonds are additionally secured by the full faith and credit and taxing power of the district.

(2) Any two or more projects may be combined and consolidated into a single project, and may thereafter be operated and maintained as a single project. The revenue bonds authorized herein may be issued to finance any one or more such projects, regardless whether or not such projects have been combined and consolidated into a single project. If the board deems it advisable, the proceedings authorizing such revenue bonds may provide that the district may thereafter combine the projects then being financed or theretofore financed with other projects to be subsequently financed by the district, and that revenue bonds to be thereafter issued by the district shall be on parity with the revenue bonds then being issued, all on such terms, conditions, and limitations as shall be provided, and may further provide that the revenues to be derived from the subsequent projects shall at the time of the issuance of such parity revenue bonds be also pledged to the holders of any revenue bonds theretofore issued to finance the revenue undertakings which are later combined with such subsequent projects. The district may pledge for the security of the revenue bonds a fixed amount, without regard to any fixed proportion of the gross revenues of any project.

Section 31. General obligations bonds.—

(1) The district shall have the power from time to time to issue general obligation bonds in an aggregate principal amount of bonds outstanding at any one time not in excess of 35 percent of the assessed value of the taxable property within the district as shown on the pertinent tax records at the time of the authorization of the general obligation bonds for which the full faith and credit of the district is pledged. Except for refunding bonds, no

general obligation bonds shall be issued unless the issuance thereof shall have been approved at an election of freeholders held in accordance with the requirements for such election as prescribed by the Florida Constitution. Such elections shall be called to be held in the district by the Board of County Commissioners of Highlands County upon the request of the board of the district. The expenses of calling and holding such referendum elections shall be borne by the district and the district shall reimburse the county for any expenses incurred in calling or holding such elections. In the alternative, at the option of the board, the board may make such other provision for the registration of such qualified electors who are freeholders and the calling and holding of such elections as the board may from time to time deem appropriate.

(2) The district may pledge its full faith and credit for the payment of the principal and interest on such general obligations bonds, and for any reserve or other funds provided therefor, and may unconditionally and irrevocably pledge itself to levy ad valorem taxes on all taxable property in the district, to the extent necessary for the payment thereof, without limitations as to rate or amount.

(3) If the board shall determine to issue general obligation bonds for more than one different purpose, the approval of the issuance of the bonds for each and all such purposes may be submitted to the freeholders on one and the same ballot. The failure of the freeholders to approve the issuance of bonds for any one or more purposes shall not defeat the approval of bonds for any purpose which shall be approved by the freeholders.

Section 32. Bonds as legal investment or security.—Notwithstanding any provisions of any other law to the contrary, all bonds issued under the provisions of this act shall constitute legal investments for savings banks, banks, trust companies, insurance companies, executors, administrators, trustees, guardians, and other fiduciaries, and for any board, body, agency, instrumentality, county, municipality, or other political subdivision of the state, and shall be and constitute securities which may be deposited by banks or trust companies as security for deposits of state, county, municipal, or other public funds, or by insurance companies as required or voluntary statutory deposits.

Section 33. Covenants.—Any resolution authorizing the issuance of bonds may contain such covenants as the board may deem advisable and all such covenants shall constitute valid and legally binding and enforceable contracts between the district and the bondholders, regardless of the time of issuance thereof. Such covenants may include, without limitation, covenants concerning the disposition of the bond proceeds; the use and dispositions of project revenues; the pledging of revenues, taxes, and assessments; the obligations of the district with respect to the operation of the project and the maintenance of adequate project revenues; the issuance of additional bonds; the appointment, powers, and duties of trustees and receivers; the acquisition of outstanding bonds and obligations; restrictions on the establishing of competing projects or facilities; restrictions on the sale or disposal of the assets and property of the district; the priority of assessment liens; the priority of claims by bondholders on the taxing power of the district; the

maintenance of deposits to assure the payment of revenues by users of district facilities and services; the discontinuance of district services by reason of delinquent payments; acceleration upon default; the execution of necessary instruments; the procedure for amending or abrogating covenants with the bondholders; and such other covenants as may be deemed necessary or desirable for the security of the bondholders.

Section 34. Validity of bonds; validation proceedings.—

(1) Any bonds issued by the district shall be incontestable in the hands of bone fide purchasers or holders for value and shall not be invalid because of any irregularity or defects in the proceedings for the issue and sale thereof. Prior to the issuance of any bonds, the district may, but is not required to, publish a notice at least once in a newspaper or newspapers published or of general circulation in Highlands County and within the district stating the date of adoption of the resolution authorizing such obligations the amount, the maximum rate of interest and maturity of such obligations, and the purpose in general terms for which such obligations are to be issued, and further stating that any action or proceeding questioning the validity of such obligations or of the proceedings authorizing the issuance thereof, or of any of the covenants made therein, must be instituted within 20 days after the first publication of such notice, or the validity of such obligations, proceedings and covenants shall not be thereafter questioned in any county whatsoever. If no such action or proceeding is so instituted within such 20-day period, then the validity of such obligations, proceedings, and covenants shall be conclusive, and all persons or parties whatsoever shall be forever barred from questioning the validity of such obligations, proceedings, or covenants in any court whatsoever.

(2) The power of the district to issue bonds under the provisions of this act may be determined and any of the bonds of the district may be validated and confirmed by circuit court decree, under the provisions of chapter 75, Florida Statutes, and laws amendatory thereof or supplementary thereto.

Section 35. Within act furnishes full authority for issuance of bonds.— This act constitutes full and complete authority for the issuance of bonds and the exercise of the powers of the district provided herein. No procedures or proceedings, publications, notices, consents, approvals, orders, acts, or things by the board, or any board, officers, commission, department, agency, or instrumentality of the district, other than those required by this act, shall be required to issue any bonds or to do any act or perform anything under this act, and the issuance or sale of bonds pursuant to the provisions of this act need not comply with the requirements of any other law applicable to the issuance or sale of bonds, except as otherwise provided in this act, and shall not require the consent or approval of any other board, officers, commission, department, agency, or instrumentality of the state or any political subdivision thereof. Except as otherwise provided herein, no proceedings or procedures of any character whatever shall be necessary or required for the issuance of bonds other than the adoption of an appropriate resolution by the board as provided in this act with respect to the issuance of the same. The powers conferred by this act on the district with respect to the issuance and sale of bonds shall be in addition and supplemental to the powers conferred by any other law.

Section 36. Pledge by the state to the bondholders of the district and to the federal government.—The state pledges to the holders of any bonds issued under this act that it will not limit or alter the rights of the district to own, acquire, construct, reconstruct, improve, maintain, operate, or furnish the projects or to levy and collect the taxes, assessments, rentals, rates, fees, and other charges provided for herein, and to fulfill the terms of any agreement made with the holders of such bonds or other obligations, that it will not in any way impair the rights or remedies of the holders.

Section 37. Ad valorem taxes.—The board shall have the power to levy and assess an ad valorem tax on all the taxable real and tangible personal property in the district to pay the principal of and interest on any general obligation bonds of the district and to provide for any sinking or other funds established in connection with any such bonds. The ad valorem tax provided for herein shall be in addition to county and all other ad valorem taxes provided for by law. Such tax shall be assessed, levied, and collected in the same manner and same time as county taxes.

Section 38. Annual installment taxes.—

(1) The board shall annually determine, order, and levy the annual installment of the total taxes which are levied under section 298.36, Florida Statutes, which shall be due and be collected during each year that county taxes are due and collected and said annual installment and levy shall be evidenced to and certified by the board not later than August 31 of each year to the Highlands County Property Appraiser. Said tax shall be entered by the county property appraiser on the county tax rolls and shall be collected by the Highlands County Tax Collector in the same manner and same time as county taxes and the proceeds thereof paid to the district. The tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

(2) In the alternative, the board may by resolution determine the amount of taxes as provided by chapter 298.365, Florida Statutes, and thereafter the annual installments shall be levied, collected, and enforced as provided in chapter 298, Florida Statutes.

Section 39. Maintenance tax.—To maintain and preserve the drainage improvements or other improvements of the district, a maintenance tax shall be evidenced to and certified by the board of supervisors not later than August 31 of each year to the property appraiser and shall be entered by the property appraiser on the county tax rolls and shall be collected by the tax collector in the same manner and time as county taxes and the proceeds therefrom paid to the district. The tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes. If the maintenance is for original construction based upon an apportionment of benefits, the maintenance tax shall be apportioned on the same basis of the net assessments of benefits assessed or accruing for original construction and shall not exceed 10 percent thereof in any one year. If the maintenance is for other drainage improvements or other improvements owned, operated, or acquired by the district, the amount of said maintenance tax shall be determined by the board and assessed by the board upon such

lands which may be all of the lands within the district benefited by the maintenance thereof, apportioned between the benefited lands in proportion to the benefits received by each tract of land.

Section 40. Enforcement of taxes.—The collection and enforcement of all taxes levied by the 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 taxes; the issuance, sale, and delivery of tax certificates for such unpaid and delinquent county taxes; the redemption thereof; and the issuance to individuals of tax deeds based thereon and all other procedures in connection therewith shall be applicable to the district to the same extent as if said statutory provisions were expressly set forth herein. All taxes shall be subject to the same discounts as county taxes.

Section 41. When unpaid tax is delinquent; penalty.—All taxes provided for in this act shall become delinquent and bear penalties on the amount of said taxes in the same manner as county taxes.

Section 42. Tax exemption.—As the exercise of the powers conferred by this act constitute the performance of essential public functions, and as the projects of the district will constitute public property used for public purposes, all assets and properties of the district, and all bonds issued hereunder and interest paid thereon, and all fees, charges, and other revenues derived by the district from the projects provided by this act shall be exempt from all taxes by the state or by any political subdivision, agency, or instrumentality thereof; provided, however, that nothing in this act shall be deemed to exempt from taxation any property, project, facility, business activity, or enterprise that cannot validly be undertaken as a public function by special taxing districts or other public bodies under the laws and Florida Constitution; and further, that nothing in this act shall be deemed to exempt any property, project, facility, business activity, or enterprise of the district, or revenues derived therefrom, which would be subject to taxation under the general laws of this state if such property, project, or facility were owned or undertaken by a municipal corporation.

Section 43. Special assessments.—The board may provide for the construction or reconstruction of assessable improvements as defined in this act, and for the levying of special assessments upon benefited property for the payment thereof, under the provisions of this section.

(1)(a) Such special assessments may be levied and assessed in either of the alternate methods provided herein, and except for such procedure, all the other provisions of this section and this act shall apply to the levy of such special assessments.

(b) The initial proceeding under this section shall be the passage by the board of a resolution ordering the construction or reconstruction of such assessable improvements, indicating the location by terminal points and routes and either giving a description of the improvements by its material, nature, character, and size or giving two or more descriptions with the directions that the material, nature, character, and size shall be subsequently determined in conformity with one of such descriptions. Drainage improvements need not be continuous and may be in more than one locality.

The resolution ordering any such improvement may give any short and convenient designation to each improvement ordered thereby, and the property against which assessments are to be made for the cost of such improvement may give any short and convenient designation to each improvement ordered thereby, and the property against which assessments are to be made for the cost of such improvement may be designated as an assessment district, followed by a letter or number or name to distinguish it from other assessment districts, after which it shall be sufficient to refer to such improvement and property by such designation in all proceedings and assessments, except in the notices required by this section.

(c) As soon as possible after the passage of such resolution, the engineer for the district shall prepare, in duplicate, plans and specifications for each improvement ordered thereby and an estimate of the cost thereof. Such cost shall include, in addition to the items of cost as defined in this act, the following items of incidental expenses:

1. Printing and publishing notices and proceedings.

2. Costs of abstracts of title.

3. Any other expense necessary or proper in conducting the proceedings and work provided for in this section, including the estimated amount of discount, if any, financial expenses upon the sale of assessment bonds or any other obligations issued hereunder for which such special assessment bonds or any other obligations issued hereunder for which such special assessments are to be pledged, and interest prior to and until not more than 2 years after the completion of said assessable improvements. If the resolution shall provide alternative descriptions of material, nature, character, and size, such estimate shall include an estimate of the cost of the improvement of each such description.

(d) The district engineer shall next prepare, in duplicate, a tentative apportionment of the estimated total cost of the improvement as between the district and each lot or parcel of land subject to special assessment under the resolution, such apportionment to be made in accordance with the provisions of the resolution and in relation to apportionment of cost provided herein for the preliminary assessment roll. Such tentative apportionment of total estimated cost shall not be held to limit or restrict the duties of the engineer in the preparation of such preliminary assessment roll under subsection (2). One of the duplicates of such plans, specifications, and estimates and such tentative apportionment shall be filed with the secretary of the board, and the other duplicate shall be retained by the engineer in his or her files, all thereof to remain open to public inspection.

(2)(a) If the special assessments are to be levied under this subsection, the secretary of the board, upon the filing with him or her of such plans, specifications, estimates, and tentative apportionment of cost, shall publish once in a newspaper published in Highlands County and of general circulation in the district, a notice stating that, at a meeting of the board on a certain day and hour, not earlier than 15 days from such publication, the board will hear objections of all interested persons to the confirmation of

such resolution, which notice shall state in brief and general terms a description of the proposed assessable improvements with the location thereof, and shall also state that plans, specifications, estimates, and tentative apportionment of cost thereof are on file with the secretary of the board. A copy of the notice shall be mailed to the landowners of the land to be benefited by construction of the assessable improvement. The landowners shall be determined by reference to the last available tax roll of Highlands County. The secretary of the board shall keep a record in which shall be inscribed, at the request of any person, firm, or corporation having or claiming to have any interest in any lot or parcel of land, the name and post office address of such person, firm, or corporation, together with a brief description or designation of such lot or parcel, and it shall be the duty of the secretary of the board to mail a copy of such notice to such person, firm, or corporation at such address at least 10 days before the time for the hearing as stated in such notice, but the failure of the secretary of the board to keep such record or so to inscribe any name or address or to mail any such notice shall not constitute a valid objection to holding the hearing as provided in this section or to any other action taken under the authority of this section.

(b) At the time named in such notice, or to which an adjournment may be taken by the board, the board shall receive any objections of interested persons and may then or thereafter repeal or confirm such resolution with such amendments, if any, as may be desired by the board and which do not cause any additional property to be specially assessed.

(c) All objections to any such resolution on the ground that it contains items which cannot be properly assessed against property, or that it is, for any default or defect in the passage or character of the resolution or the plans or specifications or estimate, void or voidable in whole or in part, or that it exceeds the power of the board, shall be made in writing in person or by attorney and filed with the secretary of the board at or before the time or adjourned time of such hearing. Any objections against the making of any assessable improvements not made shall be considered as waived, and if any objection shall be made and overruled or shall not be sustained, the confirmation of the resolution shall be the final adjudication of the issue presented unless proper steps shall be taken in a court of competent jurisdiction to secure relief within 20 days.

(d) Whenever any resolution providing for the construction or reconstruction of assessable improvements and for the levying of special assessments upon benefited property for the payment thereof shall have been confirmed, and said special assessments are levied under this subsection as hereinabove provided, or at any time thereafter, the board may issue assessment bonds payable out of such assessments when collected. Such bonds shall mature not later than 2 years after the maturity of the last annual installment in which said special assessments may be paid, as provided in subsection (4), and shall bear such interest as the board may determine not to exceed 10 percent per annum. Such assessment bonds shall be executed, shall have such provisions for redemption prior to maturity, and shall be sold in the manner and be subject to all of the applicable provisions contained in this act applicable to other bonds, except as the same are inconsistent with the provisions of this section. The amount of such assessment

bonds for any assessable improvement, prior to the confirmation of the preliminary assessment roll provided for in this subsection shall not exceed the estimated amount of the cost of such assessable improvements which are to be specially assessed against the lands and real estate of the engineer referred to in this section.

(e) After the passage of the resolution authorizing the construction or reconstruction of assessable improvements has been confirmed as provided for above where special assessments are levied under this subsection or after the final confirmation of the assessment roll where such assessments are levied under subsection (3), the board may publish, at least once in a newspaper published in Highlands County and of general circulation in the district, a notice calling for sealed bids to be received by the board on a date not earlier than 15 days from the first publication for the construction of the work, unless in the initial resolution the board shall have declared its intention to have the work done by district forces without contract. The notice shall refer in general terms to the extent and nature of the improvements and may identify the same by the short designation indicated in the initial resolution and by reference to the plans and specifications on file. If the initial resolution shall have given two or more alternative descriptions of the assessable improvements as to its material, nature, character, and size, and if the board shall not have theretofore determined upon a definite description, the notice shall call for bids upon each of such descriptions. Bids may be requested for the work as a whole or for any part thereof separately, and bids may be for any one or more of such assessable improvements authorized by the same or different resolutions, but any bid covering work upon more than one improvement shall be in such form as to permit a separation of cost as to each improvement. The notice shall require bidders to file with their bids either a certified check drawn upon an incorporated bank or trust company in such amount or percentage of their respective bids, as the board shall deem advisable, or a bid bond in like amount with corporate surety satisfactory to the board to insure the execution of a contract to carry out the work in accordance with such plans and specifications and insure the filing, at the making of such contract, of a bond in the amount of the contract price with corporate surety satisfactory to the board conditioned for the performance of the work in accordance with such contract. The board shall have the right to reject any or all bids and, if all bids are rejected, the board may readvertise or may determine to do the work by the district forces without contract.

(f) Promptly after the completion of the work in the case of special assessments levied under this subsection, the engineer for the district, who is hereby designated as the official of the district to make the preliminary assessment of benefits from assessable improvements, shall prepare a preliminary assessment roll and file the same with the secretary of the board, which roll shall contain the following:

1. A description of abutting lots and parcels of land or lands which will benefit from such assessable improvements and the amount of such benefits to each such lot or parcel of land. Such lots and parcels shall include the property of Highlands County and any school district or other political subdivision. There shall also be given the name of the owner of record of each

lot or parcel where practicable, and in all cases there shall be given a statement of the method of assessment used by the engineer for determining the benefits.

2. The total cost to the improvements and the amount of incidental expense.

(g) The preliminary roll shall be advisory only and shall be subject to the action of the board as hereafter provided. Upon the filing with the secretary of the board of the preliminary assessment roll, the secretary of the board shall publish, at least once in a newspaper published in Highlands County and of general circulation within the district, a notice stating that at a meeting of the board to be held on a certain day and hour, not less than 15 days from the date of such publication, which meeting may be a regular, adjourned, or special meeting, all interested persons may appear and file written objections to the confirmation of such roll. Such notice shall state the class of the assessable improvements and the location thereof by terminal points and route.

(h) At the time and place stated in such notice, the board shall meet and receive the objections in writing of all interested persons as stated in such notice. The board may adjourn the hearing from time to time. After the completion thereof, the board shall either annul or sustain or modify in whole or in part the prima facie assessment as indicated on such roll, either by confirming the prima facie assessment against any or all lots or parcels described therein or by canceling, increasing, or reducing the same, according to the special benefits which the board decides each such lot or parcel has received or will receive on account of such improvements. If any property which may be chargeable under this section shall have been omitted from the preliminary roll or if the prima facie assessment shall not have been made against it, the board may place on such roll an apportionment to such property. The board shall not confirm any assessment in excess of the special benefits to the property assessed, and the assessments so confirmed shall be in proportion to the special benefits. Forthwith after such confirmation, such assessment roll shall be delivered to the secretary of the board. The assessment so made shall be final and conclusive as to each lot or parcel assessed unless proper steps be taken within 30 days in a court of competent jurisdiction to secure relief. If the assessment against any property shall be sustained or reduced or abated by the court, the secretary of the board shall note that fact on the assessment roll opposite the description of the property affected thereby. The amount of the special assessment against any lot or parcel which may be abated by the court, unless the assessment upon all benefited property be abated, or the amount by which such 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 hereinabove provided for the preparation and confirmation of the original assessment roll.

(i) Pending the final confirmation of such special assessments in the manner provided in this subsection, the district shall have a lien on all such lands and real estate after the confirmation of the initial resolution, in the manner provided in this subsection.

(3)(a) The district engineer, under the procedure provided for in this subsection shall next, after the passage of the initial resolution and filing of the plans and estimates of cost by the district engineer, prepare an assessment roll for the district in duplicate, which assessment roll shall contain an apportionment of the estimated total cost of the improvement as between the district and each lot or parcel of land subject to the special assessment under the initial resolution, such apportionment to be made in accordance with the provisions of the initial resolution. One of the duplicates of said assessment roll shall be filed with the secretary of the board, and the other duplicate shall be retained by the district engineer in his files, all thereof to remain open to public inspection.

(b) Upon the completion and filing of said assessment roll, the secretary of the board shall cause a copy thereof to be published once in a newspaper published in Highlands County and of general circulation within the district, together with a notice directed to all property owners interested in said special assessments stating that at a meeting of the board on a certain day and hour, not earlier than 15 days from such publication, the board, sitting as an equalizing board, will hear objections of all interested persons to the final confirmation of such assessment roll, and will finally confirm such assessment roll or take such action relative thereto as it deems necessary and advisable. A copy of the notice shall be mailed to the landowners of the lands to be benefited by construction of the assessable improvement. The landowners shall be determined by reference to the last available tax roll of Highlands County. The secretary of the board shall keep a record in which shall be inscribed, at the request of any person, firm, or corporation having or claiming to have any interest in any lot or parcel of land, the name and post office address of such person, firm, or corporation, together with a brief description or designation of such lot or parcel, and it shall be the duty of the secretary of the board to mail a copy of such notice to such person, firm, or corporation at such address at least 10 days before the time for the hearing as stated in such notice, but the failure of the secretary of the board to keep such record or so to inscribe any name or address or to mail any such notice shall not constitute a valid objection to holding the hearing as provided in this section or to any other action taken under the authority of this section.

(c) At the time and place named in the notice provided for in paragraph (b), the board shall meet as an equalizing board to hear and consider any and all complaints as to said special assessments, and shall adjust and equalize the said special assessments on a basis of justice and right, and when so equalized and approved such special assessments shall stand confirmed and remain legal, valid, and binding liens upon the properties upon which such special assessments are made, until paid in accordance with the provisions of this act; provided, however, that upon the completion of such improvements, if the actual cost of such assessable improvements is less than the amount of such special assessments levied, the district shall rebate to the owners of any properties which shall have been specially assessed for such assessable improvements the difference in the special assessments as originally made, levied, and confirmed, and the proportionate part of the actual cost of said assessable improvements as finally determined upon the

completion of said assessable improvements; and in the event that the actual cost of said assessable improvements shall be more than the amount of such special assessments confirmed and levied, finally determined upon the completion of said assessable improvements, the proportionate part of such excess cost of such assessable improvements may be levied against all of the land and properties against which such special assessments were originally levied, or, in the alternative, the board may, in its discretion, pay such excess cost from any legally available funds.

(d) All objections to any such assessment roll on the ground that it contains items which cannot be properly assessed against property, or that it is, for any default or defect in the passage or character of the assessment roll or the plans or specifications or estimate, void or voidable in whole or in part, or that it exceeds the power of the board, shall be made in writing in person or by attorney, and filed with the secretary of the board at or before the time or adjourned time of the such hearing on the assessment roll. Any objections against the making of any assessable improvements not so made shall be considered as waived, and if any objections shall be made and overruled or shall not be sustained, the confirmation of the assessment roll shall be the final adjudication of the issue presented unless proper steps shall be taken in a court of competent jurisdiction to secure relief within 20 days.

(e) All the provisions of subsection (2) not inconsistent with this subsection shall apply to the levy of special assessments under this subsection.

(4)(a) Any assessment may be paid at the office of the secretary of the board within 60 days after the confirmation thereof, without interest. Thereafter, all assessments shall be payable in equal installments, with interest as determined by the board, not to exceed 10 percent per annum, from the expiration of said 60 days in each of the succeeding number of years which the board shall determine by resolution, not exceeding 20 percent; provided, however, that the board may provide that any assessment may be paid at any time before due, together with interest accrued thereon to the date of payment, if such prior payment shall be permitted by the proceedings authorizing any assessment bonds or other obligations for the payment of which such special assessments have been pledged.

(b) All such special assessments levied pursuant to this act may, in the discretion of the board, be collected by the tax collector of the county at the same time as the general county taxes are collected by the tax collector of the county, and the board shall in such event certify to the county tax collector in each year a list of all such special assessments and a description of and names of the owners of the properties against which such special assessments have been levied and the amounts due thereof in such year, and interest thereon for any deficiencies for prior years. The amount to be collected in such year may include, in the discretion of the board, the principal installment of such special assessments which will become due at any time in the next succeeding fiscal year, and all or any part of the interest which will become due on such special assessments during such next fiscal year, together with any deficiencies for prior years.

(c) The board may, in lieu of providing for the collection of said special assessments by the tax collector of the county, provide for the collection of

said special assessments by the district under such terms and conditions as the board shall determine. In such event, the bills or statements for the amounts due in any fiscal year shall be mailed to the owners of all properties affected by such special assessments at such time or times as the board shall determine, and such bills or statements may include all or any part of the principal and interest which will mature and become due on the annual installments of such special assessments during the fiscal year in which installments of such special assessments are payable.

(d) All charges of the county tax collector or of the district, and the fees, costs, and expenses of any paying agents, trustees, or other fiduciaries for assessment bonds issued under this act shall be deemed to be costs of the operation and maintenance of any drainage improvements in connection with which such special assessments were levied; and the board shall be authorized and directed to provide for the payment each year of such costs of collection, fees, and other expenses from the maintenance tax as provided in this act as shall be mutually agreed upon between the board and the county tax collector as additional compensation for his or her services for each such assessment district in which the special assessments are collected by him or her.

(e) All assessments shall constitute a lien upon the property so assessed from the date of final confirmation thereof, of the same nature to the same extent as the lien for general county 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 collectable 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 assessments as a lien for mortgages is or may be foreclosed under the laws of the state; provided that 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. Nevertheless, if, prior to any sale of the property under decree of foreclosure in such proceedings, payment be made of the installment or installments which are shown to be due under the provisions of subsection (2) or subsection (3) of this section, and by this subsection and all costs, including interest and reasonable attorney's fees, such payment shall have the effect of restoring the remaining installments to their original maturities as provided by the resolution passed pursuant to this subsection and the proceedings shall be dismissed. It shall be the duty of the board to enforce the prompt collection of assessments by the means herein provided, and such 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 the annual installments are due and payable, it shall be the duty of the board to direct the attorney for the district to institute actions within 2 months after such direction to enforce the collection of all special assessments for assessable improvements made under this section and 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 shall be 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 shall deem such joinder prejudicial to the interest of any defendant. The court shall allow a reasonable attorney's fee for the attorney for the district, and the same shall be collectable 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.

(f) All assessments and charges made under the provisions of this section for payment of all or any part of the cost of any assessable improvements for which assessment bonds shall have been issued under the provisions of this act, or which have been pledged as additional security for any other bonds or obligations issued under this act, shall be maintained in a special fund or funds and be used only for the payment of principal or interest on such assessment bonds or other bonds or obligations.

(g) Highlands County and each school district and other political subdivision wholly or partly within the district shall possess the same power and be subject to the same duties and liabilities in respect of assessments under this section affecting the real estate of such county, school district, or other political subdivision which private owners of real estate possess or are subject to hereunder, and such real estate of any such county, school district, and political subdivision shall be subject to liens for said assessments in all cases where the same property would be subject to such liens had at the time the lien attached been owned by a private owner.

(5)(a) The provisions of this subsection are supplemental, additional, and alternative to the other provisions of this section, and intended to provide an alternate method of procedure for the benefit of the district; and such provisions will, at the election of the board by resolution, apply notwithstanding any other provisions of this act.

(b) If assessment bonds are to be issued, at the discretion of the board, the amount of the interest (as estimated by the board) which will accrue on such bonds and the estimated amount of any administrative fees payable to the tax collector or property appraiser, or both, with respect to the collection of such special assessments must be included in and added to, and may be payable from, the special assessments levied pursuant to subsection (2) or subsection (3); but such interest may not be considered in determining whether the assessment exceeds the benefits to the assessed property. Annual installments of special assessments levied pursuant to this subsection will become due and be collected during such years and in such amounts as are determined by the board; provided, however, that no such installments may become due and payable more than 30 years from the date of initial confirmation thereof. The board, in determining the amount of the annual installments of special assessments, shall take into account the amount of principal, premium, if any, and interest coming due on any special assessment bonds and any moneys available for the payment thereof, and a sufficient amount of special assessments must be appropriated by the board for the purpose of paying the principal, premium, if any, and interest of the

bonds when due. The special assessments, when collected, must be preserved in a separate fund for the payment of such bonds and, after such payment, may be used by the district for any lawful purpose.

(c) If so provided by resolution of the board, the provisions of sections 298.365, 298.366, 298.401, 298.41, and 298.465, Florida Statutes, will apply to the collection and enforcement of special assessments levied pursuant to this section as if such assessments constituted taxes levied pursuant to section 298.36, Florida Statutes.

(d) If so provided by resolution of the board, in levying and assessing special assessments pursuant to this section based upon the acreage of land being assessed, each tract or parcel of land which is less than 1 acre in area may be assessed as a full acre, and each tract or parcel of land which is 1 acre or more in area may be assessed at the nearest whole number of acres.

Section 44. Issuance of certificates of indebtedness based on assessments for assessable improvements; assessment bonds.—

(1) The board may, after any assessments for assessable improvements are made, determined, and confirmed as provided in section 43, issue certificates of indebtedness for the amount so assessed against the abutting property or property otherwise benefited, as the case may be, and separate certificates shall be issued against each part or parcel of land or property assessed, which certificates shall state the general nature of the improvements for which the said assessment is made. Said certificates shall be payable in annual installments in accordance with the installments of the special assessment for which they are issued. The board may determine the interest to be borne by such certificates, not to exceed 10 percent per annum, and may sell such certificates at either private or public sale and determine the form, manner of execution, and other details of such certificates. Such certificates shall recite that they are payable only from the special assessments levied and collected from the part or parcel of land or property against which they are issued. The proceeds of such certificates may be pledged for the payment of principal of and interest on any revenue bonds or general obligation bonds issued to finance in whole or in part such assessable improvement, or, if not so pledged, may be used to pay the cost or part of the cost of such assessable improvements.

(2) The district may also issue assessment bonds or other obligations payable from a special fund into which such certificates of indebtedness referred to in subsection (1) may be deposited; or, if such certificates of indebtedness have not been issued, the district may assign to such special fund for the benefit of the holders of such assessment bonds or other obligations, or to a trustee for such bondholders, the assessment liens provided for in this act unless the certificates of indebtedness or assessment liens have been theretofore pledged for any bonds or other obligations authorized hereunder. In the event of the creation of such special fund and the issuance of such assessment bonds or other obligations, the proceeds of such certificates of indebtedness or assessment liens deposited therein shall be used only for the payment of the assessment bonds or other obligations issued as provided in this section. The district is hereby authorized to covenant with the holders

of such assessment bonds or other obligations that it will diligently and faithfully enforce and collect all the special assessments and interest and penalties thereon for which such certificates of indebtedness or assessment liens have been deposited in or assigned to such fund, and to foreclose such assessment liens so assigned to such special fund or represented by the certificates of indebtedness deposited in said special fund, after such assessment liens have become delinquent, and deposit the proceeds derived from such foreclosure, including interest and penalties, in such special fund, and to make any other covenants deemed necessary or advisable in order to properly secure the holders of such assessment bonds or other obligations.

(3) The assessment bonds or other obligations issued pursuant to this section shall have such dates of issue and maturity as shall be deemed advisable by the board, provided, however, that the maturities of such assessment bonds or other obligations shall not be more than 2 years after the due date of the last installment which will be payable on any of the special assessments for which such assessment liens, or the certificates of indebtedness representing such assessment liens, are assigned to or deposited in such special fund.

(4) Such assessment bonds or other obligations issued under this section shall bear such interest as the board may determine not to exceed 10 percent per annum, shall be executed, shall have such provisions for redemption prior to maturity, and shall be sold in the manner and be subject to all of the applicable provisions contained in this act for revenue bonds, except as the same may be inconsistent with the provisions of this section.

(5) All assessment bonds or other obligations issued under the provisions of this act, except certificates of indebtedness issued against separate lots or parcels of land or property as provided in this section, shall be and constitute and have all the qualities and incidents of negotiable instruments under the law merchant and the laws of the state.

Section 45. Foreclosure of liens.—Any lien in favor of the district arising under chapter 298, Florida Statutes, or under this act may be foreclosed by the district by foreclosure proceedings in the name of the district in the circuit court in like manner as is provided in chapter 173, Florida Statutes, and amendments thereto, and the provisions of said chapter shall be applicable to such proceedings with the same force and effect as if said provisions were expressly set forth in this act. Any act required or authorized to be done by or on behalf of a city or town in foreclosure proceedings under chapter 173, Florida Statutes, may be performed by such officer or agent of the district as the board of supervisors may designate. Such foreclosure proceedings may be brought at any time after the expiration of 1 year from the date any tax, or installment thereof, becomes delinquent.

Section 46. Payment of taxes and redemption of tax liens by the district; sharing in proceeds of tax sale under section 197.542, Florida Statutes.—

(1) The district has the right to:

(a) Pay any delinquent state, county, district, municipality, or other tax or assessment upon lands located wholly or partially within the boundaries of the district.

(b) Redeem or purchase any tax sales certificate issued or sold on account of any state, county, district, municipality, or other taxes or assessments upon lands located wholly or partially within the boundaries of the district.

(2) Delinquent taxes paid, or tax sales certificates redeemed or purchased by the district, together with all penalties for the default in payment of the same and all costs in collecting the same and a reasonable attorney's fee, shall constitute a lien in favor of the district of equal dignity with the liens of state and county taxes and other taxes of equal dignity with state and county taxes, upon all the real property against which said taxes were levied. The lien of the district may be foreclosed in the manner provided in this act.

(3) In any sale of land pursuant to section 197.542, Florida Statutes, and amendments thereto, the district may certify to the clerk of the circuit court of the county holding such sale, the amount of taxes due to the district upon the lands sought to be sold, and the district shall share in the disbursement of the sales proceeds in accordance with the provisions of this act and under law.

Section 47. Mandatory use of certain district facilities and services.—The district may require all lands, buildings, and premises, and all persons, firms, and corporations within the district to use the drainage, reclamation, and water and sewer facilities of the district. Subject to such exceptions as may be provided by the resolutions, rules, or bylaws of the board, and subject to the terms and provisions of any resolution authorizing any bonds and agreements with bondholders, no drainage and reclamation or water and sewer facilities shall be constructed or operated within the district unless the board gives its consent thereto and approves the plans and specifications therefor.

Section 48. Bids required.—No contract shall be let by the board for the construction or maintenance of any project authorized by this act, nor shall any goods, supplies, or materials be purchased when the amount thereof to be paid by said district shall exceed the amount provided in section 287.017, Florida Statutes, for category two, unless notice of bids shall be advertised once a week for 2 consecutive weeks in a newspaper published in Highlands County and in general circulation within the district, and in each case the bid of the lowest responsible bidder shall be accepted, unless all bids are rejected because the bids are too high. The board may require the bidders to furnish bond with responsible surety to be approved by the board. Nothing in this section shall prevent the board from undertaking and performing the construction, operation, and maintenance of any project or facility authorized by this act by the employment of labor, material, and machinery.

Section 49. Maintenance of projects across rights-of-way.—The district shall have the power to construct and operate its projects in, along, or under any dedications to the public, platted rights-of-ways, platted reservations, streets, alleys, highways, or other public places or ways, and across any drain, ditch, canal, floodway, holding basin, excavation, grade, fill, or cut, within or without the district.

Section 50. Agreements with state commissions and others.—The board shall have the power to retain and enter into agreements with fiscal agents, financial advisors, state commission, engineers, and other consultants or advisors with respect to the issuance and sale of any bonds, and the cost and expense thereof may be treated as part of the cost and expense of such project. Upon request of the board any state commission may provide such technical assistance or other services relating to bond issues as may be necessary or desirable under the circumstances.

Section 51. Agreements with other political bodies for the joint discharge of common functions.—The board and any other political bodies, whether now in existence or hereafter created, are authorized to enter into and carry into effect contracts and agreements relating to the common powers, duties, and functions of the board and any other powers, duties, and functions of the board and any other political bodies, to the end that there may be effective cooperation and coordination in discharging their common functions, powers and duties.

Section 52. Fees, rentals, and charges; procedure for adoption and modifications, minimum revenue requirements.—

(1) The district is authorized to prescribe, fix, establish, and collect rates, fees, rentals, or other charges (hereinafter sometimes referred to as “revenues”), and to revise the same from time to time, for the facilities and services furnished by the district, within or without the limits of the district; including, but not limited to, drainage facilities, recreation facilities, and water and sewer systems, to recover the costs of making connection with any district facility or system; and to provide for reasonable penalties against any user or property for any such rates, fees, rentals, or other charges that are delinquent.

(2) No such rates, fees, rentals, or other charges for any of the facilities or services of the district shall be fixed until after a public hearing at which all the users of the proposed facility or services or owners, tenants, or occupants served or to be served thereby and all other interested persons shall have an opportunity to be heard concerning the proposed rates, fees, rentals, or other charges. Notice of such public hearing setting forth the proposed schedule or schedules of rates, fees, rentals, and other charges shall have been published in a newspaper in Highlands County and of general circulation within the district at least once at least 10 days prior to such public hearing, which may be adjourned from time to time. After such hearing such schedule or schedules, either as initially proposed or as modified or amended, may be finally adopted. A copy of the schedule or schedules of such rates, fees, rentals, or charges as finally adopted shall be kept on file in an office designated by the board and shall be open at all reasonable times to public inspection. The rates, fees, rentals, or charges so fixed for any class of users or property served shall be extended to cover any additional users or properties thereafter served which shall fall in the same class, without the necessity of any notice or hearing. Any change or revision of rates, fees, rentals, or charges may be made in the same manner as the same were originally established as hereinabove provided, except that if such changes or revisions are made substantially pro rata as to all classes of the type of service involved, no notice or hearing shall be required.

(3) Such rates, fees, rentals, and charges shall be just and equitable and uniform for users of the same class and, where appropriate, may be based or computed either upon the amount of service furnished or upon the number or average number of persons residing or working in or otherwise occupying the premises serviced, or upon any other factor affecting the use of the facilities furnished, or upon any combination of the foregoing factors, as may be determined by the board on an equitable basis.

(4) The rates, fees, rentals, or other charges prescribed shall be such as will produce revenues, together with any other assessments, taxes, revenues, or fund available or pledged for such purpose, at least sufficient to provide for the items hereinafter listed, but not necessarily in the order stated:

(a) To provide for all expenses of operation and maintenance of such facility or service.

(b) To pay when due all bonds and interest thereon for the payment of which such revenues are, or shall have been, pledged or encumbered, including reserves for such purpose.

(c) To provide for any other funds which may be required under the resolution or resolutions authorizing the issuance of bonds pursuant to this act.

(5) The board shall have the power to enter into contracts for the use of the projects of the district and with respect to the services and facilities furnished or to be furnished by the district, including, but not limited to, service agreements with landowners and others within or without the district providing for the drainage of land by the district or the furnishing of any of the other services and facilities of the district, for such consideration and on such other terms and conditions as the board may approve. No hearing or notice thereof shall be required prior to the authorization or execution by the board of any such contract or agreement, and the same shall not be subject to revision except in accordance with their terms. Such contracts or agreements, and revenues or service charges received or to be received by the district thereunder, may be pledged as security for any of the lands of the district.

Section 53. Recovery of delinquent charges.—In the event that any of the rates, fees, rentals, charges, or delinquent penalties shall not be paid as and when due and shall be in default for 30 days or more, the unpaid balance thereof and all interest accrued thereon, together with reasonable attorney's fees and costs, may be recovered by the district in a civil action.

Section 54. Discontinuance of service.—In the event that the fees, rentals, or other charges for the services and facilities of any project are not paid when due, the board shall have the power to discontinue and shut off the same until such fees, rentals, or other charges, including interest, penalties, and charges for the shutting off and discontinuance and the restoration of such services and facilities, are fully paid, and for such purposes may enter on any lands, waters, and premises of any person, firm, corporation, or body, public or private, within or without the district limits. Such delinquent fees,

rentals, or other charges, together with interest, penalties, and charges for the shutting off and discontinuance and the restoration of such services and facilities, and reasonable attorney's fees and other expenses, may be recovered by the district may also enforce payment of such delinquent fees, rentals, or other charges by any other lawful method of enforcement.

Section 55. Action taken on consent of landowners.—Any action required under this act or under chapter 298, Florida Statutes, to be taken on public hearing for the purpose of receiving and passing on such objections by landowners may be taken without such notice or hearing upon the written consent of all of the landowners affected by such action.

Section 56. Enforcement and penalties.—The board or any aggrieved person may have recourse to such remedies in law and equity as may be necessary to ensure compliance with the provisions of this act, including injunctive relief to enjoin or restrain any person violating the provisions of this act, and any bylaws, resolutions, regulations, rules, codes, and orders adopted under this act. In case any building or structure is erected, constructed, reconstructed, altered, repaired, converted, or maintained, or any building, structure, land, or water is used, in violation of this act, or of any code, order, resolution or other regulation made under authority conferred by this act or under law, the board and any citizen residing in the district may institute any appropriate action or proceeding to prevent such unlawful erection, construction, reconstruction, alteration, repair, conversion, maintenance, or use, to restrain, correct or avoid such violation, to prevent the occupancy of such building, structure, land or water, and to prevent any illegal act, conduct, business, or use in or about such premises, land, or water.

Section 57. Suits against the district.—No suit or action shall be brought or maintained against the district for damages arising out of tort or breach of contract, including without limitation any claim arising upon account of an act causing a wrongful death, unless written notice of such claim is, within 180 days after receiving the alleged injury, given to the secretary of the board, with detailed specifications as to the time, place, and manner of injury. No such suit or action shall be brought or maintained unless brought within 24 months from the time of the injury or damages.

Section 58. Exemption of district property from execution.—All district property shall be exempt from levy and sale by virtue of an execution and no execution or other judicial process shall issue against such property, nor shall any judgment against the district be a charge or lien on its property or revenues, provided that nothing herein contained shall apply to or limit the rights of bondholders to pursue any remedy for the enforcement of any lien or pledge given by the district in connection with any of the bonds or obligations of the district.

Section 4. Chapters 71-669, 77-563, 88-461, and 90-434, Laws of Florida, are repealed.

Section 5. In any case one or more of the sections or provisions of this act or the application of such sections or provisions to any situation, circumstances, or person shall for any reason be held to be unconstitutional, such

unconstitutionality shall not affect any other sections or provisions of this act or the application of such sections or provisions to any other situation, circumstances, or person, and it is intended that this act shall be construed and applied as if such section or provision had not been included in this act for any unconstitutional application.

Section 6. This act shall take effect upon becoming a law.

Approved by the Governor June 8, 2005.

Filed in Office Secretary of State June 8, 2005.

**RESOLUTION 2023-16
Out of District
Stormwater Operation and Maintenance Fees
Wednesday September 13, 2023**

WHEREAS, the Spring Lake Improvement District (hereinafter "District") was created by the Florida Legislature and codified in Chapter 1971-669, Laws of Florida, as amended by Chapter 2005-342, Laws of Florida, as amended by Chapter 2012-264, Laws of Florida, pursuant to the authority granted therein and;

WHEREAS, the District Charter, section 52, paragraph 1, authorizes the District to establish and collect fees within or without the limits of the District for services and facilities furnished by the District and;

WHEREAS, FS 298.22. Paragraph 9, gives District Supervisors the power to assess and collect fees for the use of the works of the District and;

WHEREAS, The 10th Judicial Circuit Court, Case # GC96-165, ruled the Board of Supervisors of the District may assess lands that are afforded maintenance and;

WHEREAS, the District Engineer has reviewed data to verify stormwater maintenance is being provided to out of District lands and;

WHEREAS, the District Engineer has recommended out of District maintenance fees be equal to in-district fees for FY '24 and;

WHEREAS, the Board of Supervisors, at said public hearing, on August 9, 2023 directed staff to establish out of District stormwater operation and maintenance fees.

**RESOLVED BY THE BOARD OF SUPERVISORS OF THE SPRING LAKE
IMPROVEMENT DISTRICT, HIGHLANDS COUNTY, FLORIDA:**

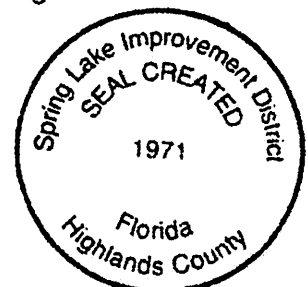
Out of District Stormwater Operations and Maintenance fees, according to the District's FY '24 budget, adopted this 13th day of September, 2023 will become effective October 1, 2023.

Spring Lake Improvement District

By: Kay Gornham
Kay Gornham, Chairman

Attest:

By: Sue Dean
Sue Dean, Secretary



ERIC T. ZWAYER
HIGHLANDS COUNTY TAX COLLECTOR

2023 REAL ESTATE

85557

EXHIBIT 3

60

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER
C083530-A0000100010
ESCROW CD

PAY, SEARCH, OR PRINT RECEIPT ONLINE AT
WWW.HCTAXCOLLECTOR.COM
(863) 402-6685

02/15/2024 07:36:40 HZH

EXEMPTION CODES

SEBRING AIRPORT AUTHORITY
CATTLE LEASE
128 AUTHORITY LN
SEBRING, FL 33870

2213 CARROL SHELBY RD SEBRING FL

SEBRING AIRPORT PROPERTY
IRREG 852.78 ACRE TR IN
SECS 4-5-7-8-9 ALL BEING
*** SEE TAX ROLL FOR EXTRA LEGAL ***

PAY IN U.S. FUNDS TO ERIC T. ZWAYER, TAX COLLECTOR @ 540 S COMMERCE AVE SEBRING, FL 33870

AD VALOREM TAXES					
TAXING AUTHORITY	ASSESSED	EXEMPTION	TAXABLE	MILLAGE	TAXES LEVIED
COUNTY GENERAL	179,312	0	179,312	7.8500	\$1,407.60
SCHOOL GENERAL FUND	179,312	0	179,312	3.1890	\$571.83
SCHOOL BASIC DISCRETIONARY	179,312	0	179,312	0.7480	\$134.13
SCHOOL CAPITAL IMPROVEMENT	179,312	0	179,312	1.5000	\$268.97
SFWM DISTRICT	179,312	0	179,312	0.0948	\$17.00
SFWM OKEECHOBEE BASIN	179,312	0	179,312	0.1026	\$18.40
SFWM EVERGLADES PROJECT	179,312	0	179,312	0.0327	\$5.86
TOTAL AD-VALOREM TAXES			13.5171		\$2,423.79

Payment by check will be processed either as a one-time electronic fund transfer or as a check transaction. For inquiries, please call 863-402-6685.

NON-AD VALOREM ASSESSMENTS	
LEVYING AUTHORITY	AMOUNT
SPRING LK IMPRVMT DIST MAINT (030)	\$72,938.25
TOTAL NON AD-VALOREM ASSESSMENTS	\$72,938.25

COMBINED TAXES AND ASSESSMENTS **\$75,362.04**

If Paid By	Feb 29, 2024	Mar 31, 2024
Please Pay	Ad Valorem \$2,326.84	Ad Valorem \$2,423.79

ERIC T. ZWAYER

HIGHLANDS COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

If Paid By	Feb 29, 2024	Mar 31, 2024
Please Pay	Ad Valorem \$2,326.84	Ad Valorem \$2,423.79

PAY IN U.S. FUNDS TO ERIC T. ZWAYER, TAX COLLECTOR @ 540 S COMMERCE AVE SEBRING, FL 33870

SEBRING AIRPORT AUTHORITY
CATTLE LEASE
128 AUTHORITY LN
SEBRING, FL 33870

2213 CARROL SHELBY RD SEBRING FL
SEBRING AIRPORT PROPERTY
IRREG 852.78 ACRE TR IN
SECS 4-5-7-8-9 ALL BEING
*** SEE TAX ROLL FOR EXTRA LEGAL ***

2023-REAL ESTATE 85557

DELINQUENT TAX AMOUNTS ARE SUBJECT TO CHANGE
02/15/2024 07:36:40

HZH

ACCOUNT NUMBER	ESCROW CD	EXEMPTION CODES	MILLAGE CODE
C083530-A0000100010			60

A RESOLUTION OF THE SEBRING AIRPORT AUTHORITY INITIATING CONFLICT RESOLUTION PROCEDURES PROVIDED UNDER THE FLORIDA GOVERNMENTAL CONFLICT RESOLUTION ACT PRIOR TO INITIATING COURT PROCEEDINGS; SPECIFYING THE ISSUES OF CONFLICT WITH THE SPRING LAKE IMPROVEMENT DISTRICT (SLID) AND THE HIGHLANDS COUNTY TAX COLLECTOR; DIRECTING THE EXECUTIVE DIRECTOR TO PROVIDE A STATUTORILY MANDATED LETTER AND A CERTIFIED COPY OF THIS RESOLUTION TO THE SPRING LAKE IMPROVEMENT DISTRICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature created the Sebring Airport Authority (“SAA”) in 1967 as a public body to own and operate what was then known as the “Sebring Industrial Air Park.” The drainage from less than 700 acres of SAA’s property historically has flowed onto SLID property. Today, the remainder of the drainage from SAA’s property flows through SAA’s retention ponds and exits to Arbuckle Creek, completely avoiding SLID property and facilities;

WHEREAS, developers began to develop Spring Lake with residential, commercial and recreational facilities with large areas of impermeable surfaces in 1970. To avoid a drainage problem in developing this very low land, the developers asked the Legislature to create the Spring Lake Drainage District, now known as SLID;

WHEREAS, SLID’s Plan of Reclamation states:

The topographic relationship of [SLID] lands to the other lands in the Arbuckle Creek watershed demands the consideration of surface water contributions from outside [SLID’s] boundaries, particularly from the areas to the North. These lands, which are within the overall Arbuckle Creek basin, generally slope toward the Creek. The resulting drainage pattern gives these properties **historical rights to flow through [SLID]**. Most of the flood waters originating outside [SLID] enter the District along the north boundary. These areas include the Sebring Airport, which lies to the north of the Western portion of [SLID], and the Davis farmland, which lies to the north of the Eastern portion. (Emphasis added.);

WHEREAS, on September 13, 2023, SLID adopted Resolution 2023-16 which purports to adopt out of district stormwater operations and maintenance fees effective October 1, 2023;

WHEREAS, pursuant to Resolution 2023-16, on November 13, 2023, the Highlands County Tax Collector has issued an invoice to SAA for \$72,938.25 allegedly for stormwater operations and maintenance non-ad valorem assessments on behalf of SLID;

WHEREAS, SAA believes that SAA has historical rights for drainage from its property to flow through SLID, as recognized by SLID’s own Plan of Reclamation;

WHEREAS, SAA believes that, as an independent special district, a public body, created by the Legislature, it is immune from being charged these non-ad valorem assessments under the doctrine of sovereign immunity;

WHEREAS, SAA believes that SLID has no authority to impose non-ad valorem assessments on SAA under SLID’s Special Act as SAA has not made a connection to any SLID facility or system. Chapter 52 of SLID’s Charter provides that SLID is:

authorized to prescribe, fix, establish, and collect rates, fees, rentals, or other charges (hereinafter sometimes referred to as “revenues”), and to revise the same from time to time, for the facilities and services furnished by the district, within or without the limits of the district, including, but not limited to, drainage facilities, recreation facilities, and water and sewer systems, **to recover the costs of making connection with any district facility or system;** and to provide for reasonable penalties against any user or property for any such rates, fees, rentals, or other charges that are delinquent. (Emphasis added.);

WHEREAS, from the clear language of Chapter 52, such fees, rentals or other charges are only appropriate when the owner being asked to contribute has made a "connection" to SLID's facilities or systems. Here, it is the natural topography of SAA's adjoining land that causes water from SAA to flow onto SLID's property, for which SAA has an easement over SLID's property as a matter of law. There is no "connection" to any facility or system. As such, Chapter 52 does not authorize SLID to charge a non-ad valorem assessment against SAA for accepting SAA's stormwater;

WHEREAS, as a result of the actions of SLID, SAA is in doubt about its rights and liabilities to SLID and specifically for the non-ad valorem imposed pursuant to Resolution 2023-16 and wishes to seek a declaration of its rights, and injunctive and other relief in circuit court; and

WHEREAS, in order to provide the utmost opportunity for SAA and SLID to avoid costly litigation and to resolve this dispute amicably, and in accordance with Chapter 164, Florida Statutes, SAA wishes to invoke the dispute resolution process set forth in Chapter 164.

NOW, THEREFORE, BE IT RESOLVED BY A MAJORITY OF THE MEMBERS OF THE SEBRING AIRPORT AUTHORITY AS FOLLOWS:

Section 1. Pursuant to Section 164.1052, Florida Statutes, SAA states its intention to initiate the conflict resolution procedures provided by the Florida Governmental Conflict Resolution Act prior to initiating court proceedings with SLID. The issues of conflict are:

Whether the non-ad valorem assessment adopted by Spring Lake Improvement District (SLID) in Resolution 2023-16 and imposed against SAA can be legally charged to SAA; whether SAA has historical rights for drainage from its property to flow through SLID; whether SAA is immune from being charged the non-ad valorem assessments being imposed by SLID under the doctrine of sovereign immunity; whether SLID has the authority to impose these assessments on SAA; whether SAA is legally responsible to pay these assessments; whether SLID is properly authorized and can legally impose these assessments on SAA; if SLID has the authority to impose these non-ad valorem assessments against SAA, whether the amount charged against SAA was proper, legal, and/or apportioned correctly and legally; whether SLID properly and legally adopted the non-advalorem assessment imposed on SAA; and whether SAA is entitled to injunctive and other equitable relief preventing any actions by the Highlands County Tax Collector to collect the non-as valorem assessments imposed by SLID against SAA.


Section 2. The Executive Director is directed, within five (5) days after passage of this Resolution, to send a certified copy of this Resolution and the letter required by Section 164.1052(1), Florida Statutes, to SLID and the Tax Collector. Said letter and certified copy of this Resolution shall be sent by certified mail, return receipt requested.


Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED on this 14 day of December, 2023.



SEBRING AIRPORT AUTHORITY

By: 
 Mark Andrews, as its Chair or
 Pete McDevitt, as its Vice Chair

Attest: 
 Stanley Wells, as its Secretary or
 Craig Johnson, as its Asst. Secretary



ERIC T. ZWAYER
Tax Collector
Serving Highlands County

340 South Commerce Ave • Sebring, Florida 33870
 www.hc.taxcollector.com (888) 402-6663

Receipt #
 Date:
 Time:
 Location:
 Cashier:

EXHIBIT 5

1209155
 02/20/2024 4:22 pm
 16:22:42
 SEBRING
 MLF

Items Paid

Type	Tax Year / Item	Description/ Account	Amount
Real Property	2023-85557	C083530-A0000100010	2326.84
		Item Total	2326.84

Payments

Method	Payee	Account/Check #	Amount
CHECK	SEBRING AIRPORT AUTHORITY	0000019100	2326.84
		Payment Total	2326.84

Change Due 0.00
 Balance 0.00

****End****

PAID
 Eric T. Zwayer
 Tax Collector
 Highlands County
 2/20/24
 mf