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DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

ORDINANCE 02-03- 18

AN ORDINANCE AMENDING ARTICLE V OF CHAPTER 9 OF THE CODE OF ORDINANCES, HIGHLANDS COUNTY, FLORIDA, PERTAINING TO SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT; AMENDING SEC. 9-82 IDENTIFYING THE DISTRICT AS AN INDEPENDENT SPECIAL DISTRICT AND DESCRIBING ITS BOUNDARIES; AMENDING SEC. 9-84 PROVIDING FOR QUORUM AND SPECIAL MEETINGS OF LANDOWNERS; AMENDING SEC. 9-90 PROVIDING FOR CONTRACT AUTHORITY; REPEALING SEC. 9-100 WHICH PROVIDED FOR ADMINISTRATIVE COSTS; AMENDING SEC. 9-106 PROVIDING FOR DESIGNATION OF THE BOARD OF SUPERVISORS AS THE GOVERNING BODY, COMPOSITION OF THE BOARD OF SUPERVISORS, AND ELECTION AND RECALL OF MEMBERS OF THE BOARD OF SUPERVISORS; AMENDING SEC. 9-107 PROVIDING FOR FILLING VACANCIES ON THE BOARD OF SUPERVISORS; AMENDING SEC. 9-112 PROVIDING FOR COMPENSATION OF MEMBERS OF THE BOARD OF SUPERVISORS; AMENDING SEC. 9-116 PROVIDING FOR CONSTRUCTION OF PROJECTS; AMENDING SECS. 9-126, 9-127, 9-128, 9-129, 9-130, 9-132, AND 9-135 PROVIDING FOR BONDS ; REPEALING SECS. 9-151 AND 9-152 WHICH PROVIDED FOR AD VALOREM TAXATION BY THE DISTRICT; AMENDING SEC. 9-153 PROVIDING FOR MAINTENANCE ASSESSMENTS; REPEALING SEC. 9-154 WHICH PROVIDED FOR COLLECTION OF AD VALOREM TAXES; AMENDING SEC. 9-155 PROVIDING FOR ASSESSMENT LIENS; ADOPTING A NEW SEC. 9-158 PROVIDING FOR MINIMUM MAINTENANCE STANDARDS AND NUISANCE ABATEMENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, after due notice and public hearing, that:

SECTION 1. Amendment and Adoption. Section 9-82 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-82 Creation of district; boundaries defined.

~~{A}~~ [An independent] special district to be known and designated as the Sun ~~{N}~~{n] Lake of Sebring Improvement District is hereby created and established as a public body corporate in Highlands County, Florida. The Sun ~~{N}~~{n] Lake of Sebring Improvement District is an independent special district as defined in § 189.403, Florida Statutes, and shall be subject to and have all of the powers and rights granted by Chapter 189, Florida Statutes, or any successor chapter or statutes. The Sun 'n] Lake of Sebring Improvement District shall include within its territorial boundaries all of the lands within the following described boundaries:

Description of a tract of land in Township 34S, Range 28E, Highlands County, Florida, being in Sections 4, 5, 6, 7, 8, 9, 16, 17 and 18, together with that portion of Sections 3, 10 and 15, lying westerly of the west right-of-way line of U.S. Highway 27, less the NW¼ of the SE ¼ of said Section 4; less also that portion of said Section 15 platted as Fairmont Mobile Estates as recorded in Plat Book 9, Page 12 of the Public Records of Highlands County, Florida, more particularly described as follows: Commence at the northwest corner of Section 6, Township 34S, Range 28E, for a point of beginning and run thence S 89°55'21.2" E, along the north boundary of said Section 6, 5,295.52'; thence N 89°57'27.4" E, along the north boundary of said Section 5, 5,302.54' thence N 89°50'49.4" E, along the north line of said Section 4, 5,296.38'; thence S 89°45'59" E, along the north line of said Section 3, 940.91' to a point on the westerly right-of-way line of U.S. Highway 27; thence along said westerly right-of-way line, S 18°02'00" E, 14,202.74' to the northeast corner of said Fairmont Mobile Estates; thence along the northerly line of said Fairmont Mobile Estates, S 58°32'45" W, 1,619.91'; thence continue along the westerly boundary of said Fairmont Mobile Estates, S 00°11'45" W, 1,867.10' to a point on the south boundary of said Section 15; thence N 89°57'15" W, 3,941.80'; thence continue N 89°57'15" W, 15,935.76' to the southwest corner of said Section 18; thence N 00°02'53" W, along the west boundary of said Section 18, 5,355.12'; thence N 00°23'31.4" E, along the west boundary of said Section 7, 5,256.45'; thence N 00°01'24.7" E along the west boundary of said Section 6, 5,583.02' to the point of beginning. Less the following: **[All the lands in Sections 6, 7, and 18, Township 34 South, Range 28 East, in Highlands County Florida lying west of the West R/W lines of Balboa Boulevard and Cayuga Drive, as shown on the plats of Sun'n Lake Estates of Sebring, Unit 10, Plat Book 9, page 60, Unit 14, Plat Book 9, page 73, Unit 21, Plat Book 10, page 34 of the Public Records of Highlands County, Florida, and the lands lying west of the west property line of Lot 153 Block 446 of said Unit 21 and it's southerly prolongation to the south R/W line of Zoreta Drive. (5791.01 acres more or less)]** ~~{Commence at the northwest corner of said Section 4 and run thence along the north line of said Section 4, 2,648.19'; thence S 00°00'17" E, 2,715.14' to the center of said Section 4 for a point of beginning, run thence N 89° 35'05.6" E, 1,324.64'; thence S 00° 00'59" E, 1,354.54'; thence S 89°27'14" W, 1,324.94'; thence N 00°00'17" W, 1,357.57' to the point of beginning. Containing 7,109.40 acres more or less.~~

AND

The NW ¼ of the SE ¼ of Section 4, Township 34 South, Range 28 East, Highlands County, Florida.

W.O. 1683-S.}

SECTION 2. Amendment and Adoption. Subsection (d) of Section 9-84 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

(d) *Special meetings.* The board of supervisors shall have the power to call special meetings of the landowners at any time to receive reports of the board of supervisors or for such other purpose as the board of supervisors 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 ~~{twenty-five (25)}~~ [ten (10)] percent in acreage of the land within the district for the purpose of:

- a. Filling any vacancy on the board of supervisors remaining unfilled for more than thirty (30) days after such vacancy occurs;
- b. Recalling any supervisor theretofore elected or designated and filling such vacancy for the unexpired term; or
- c. Taking any other 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 of supervisors fails to do so upon request as provided in the preceding sentence. Except as otherwise provided in this article with respect to the election of supervisors, action taken at a meeting of the landowners shall be by the affirmative vote of the owners of at least a majority in acreage of the land within the district represented at such meeting.

SECTION 3. Amendment and Adoption. Subsection (g) of Section 9-90 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

(g) The board of supervisors shall have the power to enter into contracts for the use of the services and facilities furnished or to be furnished by the district, with the landowners and others within or without the district, for such consideration and on such other terms and conditions as the board of supervisors may approve. Such contracts shall not be subject to the provisions and limitations of this section, but shall not be entered into for a period longer than ~~{forty (40)}~~ [thirty (30)] years from the effective date thereof and shall be fair and reasonable in relation to the rates, fees, rentals or other charges to be paid by other users of the facilities and services concerned. No

hearing or notice thereof shall be required prior to the authorization or execution by the board of supervisors of any such contract, and the same shall not be subject to revision except in accordance with their terms. Such contracts and any revenues or service charges received or to be received by the district thereunder may be pledged as security for any of the bonds of the district.

SECTION 4. Repeal. Section 9-100 of the Code of Ordinances, Highlands County, Florida, is hereby repealed and shall henceforth be designated as "Reserved".

~~{Sec. 9-100. Administrative costs.~~

~~The board of county commissioners and/or the property appraiser of the county and tax collector of the county, shall have the right to levy against the funds collected in the district in sufficient sums to pay the cost of administration.}~~

SECTION 5. Amendment and Adoption. Section 9-106 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-106. Designated governing body; composition; election at annual meetings; recall of supervisors].

(a) The board of supervisors shall be the governing body of the district and shall, subject to the provisions hereof, exercise the powers granted to the district under this article.

(b) The board of supervisors shall consist of five (5) members, who shall hold office for the term specified in this section, or until their successors shall be chosen and shall qualify. Upon expiration of the initial terms, the term of office for each appointment shall be for four (4) years. Each member of the board of supervisors ~~{shall be a resident of the state and shall be an owner of land within the district.}~~ **[elected by popular vote shall be a "qualified elector" as that term is defined in section 9-106(e) of this Chapter. Each member of the board of supervisors elected by the landowners voting according to ownership of property shall be composed of owners of the lands in the district and residents of Highlands County, Florida.]**

(c) The annual meeting of the landowners of the district shall be held on the fourth Friday in January of each year, at such time within normal business hours as the board of supervisors shall determine. If for any reason any annual meeting cannot be held as in this subsection provided, then such meeting shall be held as soon as practicable after the day herein specified. ~~{Members}~~ **[Those members]** of the board of supervisors ~~{shall be}~~ **[who are]** elected by ~~{majority vote of}~~ the landowners of the district **[shall be elected by a majority vote of the landowners (other than the district) present at the annual landowners meeting in person or by proxy in writing duly signed,]** as the terms of such members shall expire.

(d) Each landowner [(other than the district)] shall be entitled to cast one (1) vote for each acre, or fraction thereof, of land not subdivided into lots and one (1) vote for each subdivided lot, or fraction thereof, owned by ~~him~~ [the landowner] and located in the district for each person to be elected [by the landowners voting according to ownership of property]. A landowner may vote in person or by proxy in writing. A landowner shall not be entitled to cast a vote for any land and/or subdivided lots owned by said landowner for which any assessment, fee, rate, rental or other charge imposed by the district is delinquent at the time of the election. [The district shall not be entitled to cast a vote for any land and/or subdivided lots owned by the district in any election of a member of the board of supervisors of the district.

(e) Each person shall be entitled to vote in any election within the district for election of members of the board of supervisors who are elected by popular vote, provided that such person is a "qualified elector" as follows:

- (1) is at least 18 years of age;
- (2) is a citizen of the United States;
- (3) is a permanent resident of Florida;
- (4) is a freeholder or freeholder's spouse and a resident of the district properly registered as a voter with the Supervisor of Elections, Highlands County, when the registration books are open;
- (5) has not been adjudicated mentally incapacitated to vote in this or any other state without restoration of his or her right to vote pursuant to law; and
- (6) has not been convicted of any felony by any court of record without restoration of his or her right to vote pursuant to law.

(f) Any member of the board of supervisors, whether elected by vote of the landowners of the district, by popular vote of the qualified electors, or appointed by the supervisors pursuant to section 9-107(a) of this Chapter, may be removed from office pursuant to the recall procedures specified herein.

- (1) For supervisors occupying a seat elected by landowner election, the procedure specified in section 9-84 of this Chapter shall be adhered to.
- (2) For supervisors occupying a seat elected by popular vote, a petition shall be prepared naming the person sought to be recalled and containing a statement of grounds for recall in not more than 200 words limited solely to the following grounds:

- a. malfeasance;
- b. misfeasance;
- c. neglect of duty;
- d. drunkenness;
- e. incompetence;
- f. permanent inability to perform official duties; or
- g. conviction of a felony involving moral turpitude.

(3) If more than one member of the board of supervisors occupying a seat elected by popular vote is sought to be recalled, a separate recall petition shall be prepared for each supervisor sought to be recalled. The number of signatures required on the petition and the procedures to be followed for the recall of a supervisor occupying a seat elected by popular vote will be the same as those specified in Section 100.361, Florida Statutes.]

SECTION 6. Amendment and Adoption. Section 9-107 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-107. Filling of vacancies.

(a) All supervisors shall hold office for the terms for which they are elected or appointed and until their successors shall be chosen and qualify.

[(b)] In case of a vacancy in the office of any supervisor [elected by the landowners], the remaining supervisor or supervisors (even though less than a quorum) may fill such vacancy until the sooner occurrence of:

- (1) The next annual meeting of the landowners, when a successor to such appointee shall be elected by the landowners for the unexpired term; or
- (2) The election by the landowners of a successor to such appointee for the unexpired term, at a special meeting of the landowners called for such purpose at any time upon written request of the landowners as provided in section 9-84.

~~[(b)]~~[(c)] In the event any vacancy [in the office of any supervisor elected by the landowners] remains unfilled for more than thirty (30) days after such vacancy occurs, it may be filled by vote of the landowners at a meeting of landowners called for such purpose, and the person so elected shall replace any person who may have been elected by the remaining supervisor or supervisors after the landowners have made a written request for such an election as provided in section 9-84.

[(d) If any vacancy occurs in a seat occupied by a supervisor elected by the qualified electors, the remaining members of the board of supervisors shall, within 45 days after the vacancy occurs, appoint a person who would be eligible to hold the office to the unexpired term.]

SECTION 7. Amendment and Adoption. Section 9-112 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-112. Compensation of members.

Each supervisor shall be entitled to receive ~~{for his services a per diem of twenty-five dollars (\$25.00) for each day actually engaged in work}~~ **[\$2,400.00 per year for services performed]** pertaining to the district ~~{, but not in excess in any one month of one hundred dollars (\$100.00). In addition, each supervisor shall receive reasonable traveling expenses for attending the place of meeting from his residence. Unless the board of supervisors by resolution otherwise provides, such traveling}~~. **Each supervisor shall further be entitled to reasonable traveling expenses, not in excess of the rates allowed for government employees pursuant to Section 112.061, Florida Statutes, and other out-of-pocket expenses when incurred on preapproved district business. Such]** expenses shall not be in excess of the amounts provided by law for state and county officials.

SECTION 8. Amendment and Adoption. Section 9-116 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-116. Same - Construction of projects.

The board of county commissioners hereby finds and declares that in order to accomplish the purposes of this article, it is essential that the board of supervisors have discretion and authority with respect to the manner in which the construction of the projects of the district, including, but not by way of limitation, projects financed by district bonds ~~{, taxes}~~ or assessments, shall be undertaken. The board of supervisors shall have power and authority to acquire, construct, reconstruct, extend, repair, improve, maintain and operate any of the projects of the district, and to that end to employ contractors, to purchase machinery, to employ ~~{men}~~ **[persons]** to operate the same, and directly to have charge of and construct the projects of the district in such manner as the board of supervisors may determine.

SECTION 9. Amendment and Adoption. Section 9-126 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-126. General obligation bonds. †

(a) The district shall [not] 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 thirty-five (35) per cent 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 constitution of the state. Such elections shall be called to be held in the district by the board of county commissioners 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.~~

(b) The district may pledge its full faith and credit for the payment of the principal and interest on such general obligation 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.

(c) ~~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 the bonds for any purpose which shall be approved by the freeholders}.~~

SECTION 10. Amendment and Adoption. Subsection (a) of Section 9-127 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

(a) The district shall have the power to issue revenue bonds. 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, rentals or other charges to be collected for the use of the services or facilities of any project or projects. Such [revenue] bonds shall not constitute an indebtedness of the district, and the approval of the qualified electors shall not be required ~~{unless such bonds are additionally secured by the full faith and credit and taxing power of the district}.~~

SECTION 11. Amendment and Adoption. Section 9-128 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-128. Issuance of additional [revenue] bonds.

If the proceeds of any [revenue] bonds shall be less than the cost of completing the project in connection with which such [revenue] bonds are issued, the board of supervisors may authorize the issuance of additional [revenue] bonds, upon such terms and conditions as the board of supervisors 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 [revenue] bonds.

SECTION 12. Amendment and Adoption. Section 9-129 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-129. Refunding [revenue] bonds.

The district shall have the power to issue [refunding revenue] bonds to provide for the retirement or refunding of any [revenue] 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 are or will be subject to call for redemption within ten (10) years thereafter, or the surrender of which can be procured from the holders thereof at prices satisfactory to the board of supervisors. Refunding [revenue] bonds may be issued at any time when, in the judgment of the board of supervisors, such issuance will be advantageous to the district. No approval of the qualified electors residing in the district shall be required for the issuance of refunding [revenue] bonds except in cases where such approval is required by the constitution of the state. The board of supervisors may by resolution confer upon the holders of such refunding [revenue] 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 [revenue] bonds for the refinancing of which such 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 hereof pertaining to [revenue] bonds of the district shall, unless the context otherwise requires, govern the issuance of refunding [revenue] bonds, the form and other details thereof, the rights of the holders thereof, and the duties of the board of supervisors with respect to the same.

SECTION 13. Amendment and Adoption. Section 9-130 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-130. Pledging ~~{ad valorem taxes,}~~ assessments and other revenues ~~{and properties as additional security on bonds.}~~ [as security on revenue bonds.]

~~{The District may pledge as additional security for the payment of any of the bonds of the district its full faith and credit and ad valorem taxing power, and provide that such}~~ [The board of supervisors may provide that revenue] bonds shall be payable[, in whole or in part,] as to both principal and interest, and as to any reserve or other funds provided therefor, from ~~{ad valorem taxes}~~ [assessments] levied on the ~~{taxable real and tangible personal}~~ [real] property in the district~~{, to the full extent that any revenues, taxes, assessments or other funds, or any combination thereof pledged therefor are insufficient for the full payment of the same, and, provided further, that no bonds shall be issued to the payment of which the full faith and credit and taxing power of the district is pledged unless approved at an election in the manner provided by law}~~]. The board of supervisors may also provide with respect to any revenue bonds of the district that such revenue bonds shall be payable, in whole or in part, as to both principal and interest, and as to any reserve or other funds provided therefor, out of rates, fees, rentals or other charges collected with respect to any of the projects of the district]. The district by resolution of the board of supervisors may also pledge as ~~{additional}~~ security for any [revenue] bonds the revenues from any project of the district, assessments, and any other sources of revenues or funds, or any combination of the foregoing, ~~{and may pledge or mortgage any of the properties, rights, interests or other assets of the district,}~~ and such pledge shall not require the submission to or approval by the qualified electors of the district unless required by the constitution of the state. ~~{The board of supervisors may also provide with respect to any bonds of the district that such bonds shall be payable, in whole or in part, as to principal amount or interest, or both, out of rates, fees, rentals or other charges collected with respect to any of the projects of the district.}~~

SECTION 14. Amendment and Adoption. Subsections (c) and (d) of Section 9-132 of the Code of Ordinances, Highlands County, Florida, are amended and adopted to provide as follows:

(c) The board of supervisors may declare that any assessment may be made payable in not more than ~~{forty (40)}~~ [thirty (30)] equal yearly installments, with interest on the unpaid balance thereof at a rate not to exceed ten (10) per cent per year, or, if bonds are to be issued hereunder to finance the cost of such project, at a rate not to exceed one (1) per cent above the rate of interest at which such bonds shall be sold, from the date of the acceptance of the project, to which, if not paid when due, there shall be added the penalty prescribed by such chapter. The board of supervisors may declare that any assessments may be made payable in not more than ~~{forty (40)}~~ [thirty (30)] equal yearly installments of the combined assessment and aggregate interest thereon or in not more than ~~{forty (40)}~~ [thirty (30)] equal yearly installments, with interest on the unpaid balance thereof, as the board of supervisors may determine to be in the best interest of the district.

(d) Bonds payable from such assessments shall be executed with the manual or facsimile signatures of the president and the secretary of the board of supervisors; shall bear interest as provided in section 215.84, Florida Statutes (1982), or as the same shall be hereafter amended, payable annually or semiannually; shall mature at such time or times not exceeding ~~forty (40)~~ [thirty (30)] years; and shall be sold in such manner and at such price as the board of supervisors may determine to be for the interest of the district; but no such sale may be made at a price of less than ninety (90) per cent of the par value of the bonds or at a net interest cost greater than that, permitted under said section 215.84 or as amended.

SECTION 15. Amendment and Adoption. Section 9-135 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-135. Authorization and form of bonds.

Bonds may be authorized by resolution or resolutions of the board of supervisors which shall be adopted by a majority of all of 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 of supervisors 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, which shall not exceed the legal rate 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 thereof, the date or dates of maturity, which shall not exceed ~~forty (40)~~ [thirty (30)] 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 reserve 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 facsimile no bond shall be valid unless countersigned by a registrar or other officer designated by appropriate resolution of the board of supervisors. The seal of the district may be affixed, lithographed, engraved or otherwise reproduced in facsimile on such bonds. In case any officer whose signature or a facsimile of 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 had remained in office until such delivery.

SECTION 16. Repeal. Section 9-151 of the Code of Ordinances, Highlands County, Florida, is hereby repealed and shall henceforth be designated as "Reserved".

~~{Sec. 9-151. Ad valorem taxes = Authority to levy.~~

~~The board of supervisors 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, 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 17. Repeal. Section 9-152 of the Code of Ordinances, Highlands County, Florida, is hereby repealed and shall henceforth be designated as "Reserved".

~~{Sec. 9-152. Same-Determining property value.~~

~~Ad valorem taxes of the district shall be based on the assessed valuation for county taxes of the real and personal property subject to such district ad valorem taxes. }~~

SECTION 18. Amendment and Adoption. Section 9-153 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-153. Maintenance {taxes} [assessments].

(a) To maintain and preserve the improvements of the district ~~{a} maintenance {tax}~~ [assessments] may be levied by the board of supervisors and shall be ~~{evidenced to and}~~ certified by the board of supervisors not later than August thirty-first of each year ~~{to the county property appraiser and}~~ [and which] 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}~~ [district according to billing and collection procedures adopted by the board of supervisors. The assessment] shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes [or by utilizing the same or similar foreclosure procedures specified in Florida Statutes for foreclosure of municipal liens].

(b) Such maintenance ~~{tax}~~ [assessment] may be ~~{an ad valorem tax or}~~ assessed on a flat rate basis, calling for an equal assessment upon each lot or parcel assessed, as shall from time to time be determined by the board of supervisors, upon a finding by such board as to which basis, or combination thereof, shall be most equitable and fair under the circumstances and upon

consideration of the special benefits resulting from such maintenance and preservation of the improvements of the district or any part thereof.

SECTION 19. Repeal. Section 9-154 of the Code of Ordinances, Highlands County, Florida, is hereby repealed and shall henceforth be designated as "Reserved".

~~{Sec. 9-154. Collection; tax discounts:~~

~~(a) The levy by the board of supervisors of the taxes authorized by or referred to in sections 9-151 and 9-153 shall be by resolution of the board entered upon the minutes of the board. Certified copies of such resolution executed in the name of the board by its chairman, or such other officer as the board may designate, under its corporate seal, shall be made and delivered to the board of county commissioners not later than the fifteenth day of June of each year in which such taxes are levied. It shall be the duty of the county commissioners to order and require the county property appraiser to assess, and the duty of the county tax collector to collect, the amount of taxes so assessed or levied by the board of supervisors of the district upon the taxable property within the district not exempt by law, at the rate of taxation adopted by the board of supervisors of the district for such year, and to include in the warrant of the county property appraiser and attach to or show the same on the assessment roll of taxes for such year. The tax collector shall collect such taxes so levied by the board of supervisors of the district in the same manner as the other taxes are collected and shall pay the same over to the board of supervisors of the district within the time and in the manner prescribed by law for the payment by the tax collector of county taxes to the county depository. For the services rendered hereunder the county property appraiser and collector shall be compensated by the district as prescribed by law.~~

~~(b) The ad valorem taxes provided for herein shall be subject to the same discounts as county taxes. All ad valorem taxes remaining unpaid after the first day in April of the year following that for which such taxes are levied shall be and become delinquent and bear a penalty of ten (10) per cent per annum on the amount of such taxes from date of delinquency until paid.~~

SECTION 20. Amendment and Adoption. Section 9-155 of the Code of Ordinances, Highlands County, Florida, is amended and adopted to provide as follows:

Sec. 9-155. ~~{Tax liens; service}~~ [Service] charge liens.

All ~~{ad valorem taxes of the district and}~~ special assessments provided for herein, together with all penalties for default in payment of the same and all costs in collecting the same, including a reasonable attorney's fee fixed by the court and taxed as costs in the action brought to enforce payment, shall, from January first 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 real and personal property 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}~~ [assessments], or installments of district ~~{taxes}~~ [assessments], which lien may be enforced against such property as though no such sale thereof had been made. The collection of these ~~{taxes}~~ [assessments] shall be carried out in the some manner as prescribed by the general law of the state for the collection of county and school taxes.

SECTION 21. Severability. The sections, subsections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection or section of this Ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, and sections of this Ordinance.

SECTION 22. Inclusion in Code. When the text of this Ordinance is published for inclusion in the Code of Ordinances, Highlands County, Florida, the text marked for deletion by strike-through text surrounded by {} shall be deleted and the additions appearing as bold text surrounded by [] shall be added so that the text of the Code shall be as amended rather than in the legislative format used in this Ordinance to highlight the changes being made.

SECTION 23. Conflict. Any ordinance or part thereof in conflict with this Ordinance or any part hereof is hereby repealed to the extent of the conflict.

SECTION 24. Effective Date. This Ordinance shall take effect immediately upon filing with the Department of State.

DONE AND ADOPTED this 26th day of November, 2002.

BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY, FLORIDA

(SEAL)

By: Edgar E. Stokes
Edgar E. Stokes, Chairman

ATTEST: [Signature]
L.E. "Luke" Brooker, Clerk

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