Bill No. HB 4043 (2025)

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTIONADOPTED(Y/N)ADOPTED AS AMENDED(Y/N)ADOPTED W/O OBJECTION(Y/N)FAILED TO ADOPT(Y/N)WITHDRAWN(Y/N)

OTHER

1 Committee/Subcommittee hearing bill: Intergovernmental Affairs 2 Subcommittee 3 Representative Booth offered the following: 4 5 Amendment 6 Remove lines 2185-2934 and insert: 7 same manner and at the same time as county taxes. The levy of ad 8 valorem taxes must be approved by referendum as required by 9 Section 9 of Article VII of the State Constitution and held at a 10 general election. 11 (b) Benefit special assessments. The board annually shall 12 determine, order, and levy the annual installment of the total 13 benefit special assessments for bonds issued and related expenses to finance assessable improvements. These assessments 14 15 may be due and collected during each year county taxes are due and collected, in which case such annual installment and levy 16 651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM Page 1 of 31

Bill No. HB 4043 (2025)

Amendment No.

17 shall be evidenced to and certified to the property appraiser by 18 the board not later than August 31 of each year. Such assessment 19 shall be entered by the property appraiser on the county tax 20 rolls and shall be collected and enforced by the tax collector 21 in the same manner and at the same time as county taxes, and the 22 proceeds thereof shall be paid to the district. However, this 23 subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.3632 or 24 25 chapter 173, Florida Statutes, as each may be amended from time 26 to time, for collecting and enforcing these assessments. Each 27 annual installment of benefit special assessments shall be a 28 lien on the property against which assessed until paid and shall 29 be enforceable in like manner as county taxes. The amount of the 30 assessment for the exercise of the district's powers under 31 subsections (6) and (7) shall be determined by the board based 32 upon a report of the district's engineer and assessed by the 33 board upon such lands, which may be part or all of the lands 34 within the district benefited by the improvement, apportioned 35 between benefited lands in proportion to the benefits received 36 by each tract of land. The board may, if it determines it is in 37 the best interests of the district, set forth in the proceedings initially levying such benefit special assessments or in 38 subsequent proceedings a formula for the determination of an 39 40 amount, which when paid by a taxpayer with respect to any tax parcel, shall constitute a prepayment of all future annual 41 651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM

Page 2 of 31

Bill No. HB 4043 (2025)

Amendment No.

42	installments of such benefit special assessments and that the
43	payment of which amount with respect to such tax parcel shall
44	relieve and discharge such tax parcel of the lien of such
45	benefit special assessments and any subsequent annual
46	installment thereof. The board may provide further that upon
47	delinquency in the payment of any annual installment of benefit
48	special assessments, the prepayment amount of all future annual
49	installments of benefit special assessments as determined in the
50	preceding sentence shall be and become immediately due and
51	payable together with such delinquent annual installment.
52	(c) Non-ad valorem maintenance taxes. If and when
53	authorized by general law, to maintain and to preserve the
54	physical facilities and services constituting the works,
55	improvements, or infrastructure owned by the district pursuant
56	to this act, to repair and restore any one or more of them, when
57	needed, and to defray the current expenses of the district,
58	including any sum which may be required to pay state and county
59	ad valorem taxes on any lands which may have been purchased and
60	which are held by the district under the provisions of this act,
61	the board of supervisors may, upon the completion of said
62	systems, facilities, services, works, improvements, or
63	infrastructure, in whole or in part, as may be certified to the
64	board by the engineer of the board, levy annually a non-ad
65	valorem and nonmillage tax upon each tract or parcel of land
66	within the district, to be known as a "maintenance tax." This
6	51787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 3 of 31

Bill No. HB 4043 (2025)

Amendment No.

67	non-ad valorem maintenance tax shall be apportioned upon the
68	basis of the net assessments of benefits assessed as accruing
69	from the original construction and shall be evidenced to and
70	certified by the board of supervisors of the district not later
71	than June 1 of each year to the Osceola County tax collector and
72	shall be extended on the tax rolls and collected by the tax
73	collector on the merged collection roll of the tax collector in
74	the same manner and at the same time as county ad valorem taxes,
75	and the proceeds therefrom shall be paid to the district. This
76	non-ad valorem maintenance tax shall be a lien until paid on the
77	property against which assessed and enforceable in like manner
78	and of the same dignity as county ad valorem taxes.
79	(d) Maintenance special assessments. To maintain and
80	preserve the facilities and projects of the district, the board
81	may levy a maintenance special assessment. This assessment may
82	be evidenced to and certified to the tax collector by the board
83	of supervisors not later than August 31 of each year and shall
84	be entered by the property appraiser on the county tax rolls and
85	shall be collected and enforced by the tax collector in the same
86	manner and at the same time as county taxes, and the proceeds
87	therefrom shall be paid to the district. However, this
88	subsection shall not prohibit the district in its discretion
89	from using the method prescribed in s. 197.363, s. 197.3631, or
90	s. 197.3632, Florida Statutes, for collecting and enforcing
91	these assessments. These maintenance special assessments shall
6	51787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 4 of 31

Bill No. HB 4043 (2025)

Amendment No.

92	be a lien on the property against which assessed until paid and
93	shall be enforceable in like manner as county taxes. The amount
94	of the maintenance special assessment for the exercise of the
95	district's powers under this section shall be determined by the
96	board based upon a report of the district's engineer and
97	assessed by the board upon such lands, which may be all of the
98	lands within the district benefited by the maintenance thereof,
99	apportioned between the benefited lands in proportion to the
100	benefits received by each tract of land.
101	(e) Special assessments. The board may levy and impose any
102	special assessments pursuant to this subsection.
103	(f) Enforcement of taxes. The collection and enforcement
104	of all taxes levied by the district shall be at the same time
105	and in like manner as county taxes, and the provisions of the
106	laws of Florida relating to the sale of lands for unpaid and
107	delinquent county taxes; the issuance, sale, and delivery of tax
108	certificates for such unpaid and delinquent county taxes; the
109	redemption thereof; the issuance to individuals of tax deeds
110	based thereon; and all other procedures in connection therewith
111	shall be applicable to the district to the same extent as if
112	such statutory provisions were expressly set forth herein. All
113	taxes shall be subject to the same discounts as county taxes.
114	(g) When unpaid tax is delinquent; penalty. All taxes
115	provided for in this act shall become delinquent and bear

651787 - h4043-line2185.docx

Published On: 3/18/2025 4:04:49 PM

Page 5 of 31

Bill No. HB 4043 (2025)

Amendment No.

116 penalties on the amount of such taxes in the same manner as 117 county taxes. 118 (h) Status of assessments. Benefit special assessments, 119 maintenance special assessments, and special assessments are 120 hereby found and determined to be non-ad valorem assessments as 121 defined by s. 197.3632, Florida Statutes. Maintenance taxes are 122 non-ad valorem taxes and are not special assessments. 123 (i) Assessments constitute liens; collection. Any and all 124 assessments, including special assessments, benefit special 125 assessments, and maintenance special assessments authorized by 126 this section, and including special assessments as defined by 127 section 2(2)(z) and granted and authorized by this subsection, 128 and including maintenance taxes if authorized by general law, 129 shall constitute a lien on the property against which assessed 130 from the date of levy and imposition thereof until paid, coequal 131 with the lien of state, county, municipal, and school board 132 taxes. These assessments may be collected, at the district's 133 discretion, under authority of s. 197.3631, Florida Statutes, as 134 amended from time to time, by the tax collector pursuant to the 135 provisions of ss. 197.3632 and 197.3635, Florida Statutes, as 136 amended from time to time, or in accordance with other 137 collection measures provided by law. In addition to, and not in limitation of, any powers otherwise set forth herein or in 138 general law, these assessments may also be enforced pursuant to 139

651787 - h4043-line2185.docx

Published On: 3/18/2025 4:04:49 PM

Page 6 of 31

Bill No. HB 4043 (2025)

Amendment No.

140	the provisions of chapter 173, Florida Statutes, as amended from
141	time to time.
142	(j) Land owned by governmental entity. Except as otherwise
143	provided by law, no levy of ad valorem taxes or non-ad valorem
144	assessments under this act or chapter 170 or chapter 197,
145	Florida Statutes, as each may be amended from time to time, or
146	otherwise, by a board of the district, on property of a
147	governmental entity that is subject to a ground lease as
148	described in s. 190.003(14), Florida Statutes, shall constitute
149	a lien or encumbrance on the underlying fee interest of such
150	governmental entity.
151	(13) SPECIAL ASSESSMENTS.
152	(a) As an alternative method to the levy and imposition of
153	special assessments pursuant to chapter 170, Florida Statutes,
154	pursuant to the authority of s. 197.3631, Florida Statutes, or
155	pursuant to other provisions of general law, now or hereafter
156	enacted, which provide a supplemental means or authority to
157	impose, levy, and collect special assessments as otherwise
158	authorized under this act, the board may levy and impose special
159	assessments to finance the exercise of any of its powers
160	permitted under this act using the following uniform procedures:
161	1. At a noticed meeting, the board of supervisors of the
162	district may consider and review an engineer's report on the
163	costs of the systems, facilities, and services to be provided, a
164	preliminary special assessment methodology, and a preliminary
6	51787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 7 of 31

Bill No. HB 4043 (2025)

Amendment No.

165	roll based on acreage or platted lands, depending upon whether
166	platting has occurred.
167	
	a. The special assessment methodology shall address and
168	discuss and the board shall consider whether the systems,
169	facilities, and services being contemplated will result in
170	special benefits peculiar to the property, different in kind and
171	degree than general benefits, as a logical connection between
172	the systems, facilities, and services themselves and the
173	property, and whether the duty to pay the special assessments by
174	the property owners is apportioned in a manner that is fair and
175	equitable and not in excess of the special benefit received. It
176	shall be fair and equitable to designate a fixed proportion of
177	the annual debt service, together with interest thereon, on the
178	aggregate principal amount of bonds issued to finance such
179	systems, facilities, and services which give rise to unique,
180	special, and peculiar benefits to property of the same or
181	similar characteristics under the special assessment methodology
182	so long as such fixed proportion does not exceed the unique,
183	special, and peculiar benefits enjoyed by such property from
184	such systems, facilities, and services.
185	b. The engineer's cost report shall identify the nature of
186	the proposed systems, facilities, and services, their location,
187	a cost breakdown plus a total estimated cost, including cost of
188	construction or reconstruction, labor, and materials, lands,
189	property, rights, easements, franchises, or systems, facilities,
6	51787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 8 of 31

Bill No. HB 4043 (2025)

Amendment No.

190	and services to be acquired, cost of plans and specifications,
191	surveys of estimates of costs and revenues, costs of
192	engineering, legal, and other professional consultation
193	services, and other expenses or costs necessary or incident to
194	determining the feasibility or practicability of such
195	construction, reconstruction, or acquisition, administrative
196	expenses, relationship to the authority and power of the
197	district in its charter, and such other expenses or costs as may
198	be necessary or incident to the financing to be authorized by
199	the board of supervisors.
200	c. The preliminary special assessment roll will be in
201	accordance with the assessment methodology as may be adopted by
202	the board of supervisors; the special assessment roll shall be
203	completed as promptly as possible and shall show the acreage,
204	lots, lands, or plats assessed and the amount of the fairly and
205	reasonably apportioned assessment based on special and peculiar
206	benefit to the property, lot, parcel, or acreage of land; and,
207	if the special assessment against such lot, parcel, acreage, or
208	portion of land is to be paid in installments, the number of
209	annual installments in which the special assessment is divided
210	shall be entered into and shown upon the special assessment
211	roll.
212	2. The board of supervisors of the district may determine
213	and declare by an initial special assessment resolution to levy
214	and assess the special assessments with respect to assessable
6	651787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 9 of 31

Bill No. HB 4043 (2025)

Amendment No.

216 services, improvements, projects, or infrastructure constituting 217 such assessable improvements, the information in the engineer's 218 cost report, the information in the special assessment 219 methodology as determined by the board at the noticed meeting 220 and referencing and incorporating as part of the resolution the
218 cost report, the information in the special assessment 219 methodology as determined by the board at the noticed meeting
219 methodology as determined by the board at the noticed meeting
220 and referencing and incorporating as part of the resolution the
221 engineer's cost report, the preliminary special assessment
222 methodology, and the preliminary special assessment roll as
223 referenced exhibits to the resolution by reference. If the board
224 determines to declare and levy the special assessments by the
225 <u>initial special assessment resolution</u> , the board shall also
226 adopt and declare a notice resolution which shall provide and
227 <u>cause the initial special assessment resolution to be published</u>
228 once a week for a period of 2 weeks in newspapers of general
229 <u>circulation published in Osceola County and said board shall by</u>
230 the same resolution fix a time and place at which the owner or
231 owners of the property to be assessed or any other persons
232 interested therein may appear before said board and be heard as
233 to the propriety and advisability of making such improvements,
as to the costs thereof, as to the manner of payment therefor,
235 and as to the amount thereof to be assessed against each
236 property so improved. Thirty days' notice in writing of such
237 time and place shall be given to such property owners. The
238 notice shall include the amount of the special assessment and
239 shall be served by mailing a copy to each assessed property
651787 - h4043-line2185.docx
Published On: 3/18/2025 4:04:49 PM

Page 10 of 31

Bill No. HB 4043 (2025)

Amendment No.

240 owner at his or her last known address, the names and addresses 241 of such property owners to be obtained from the record of the 242 property appraiser of the county political subdivision in which 243 the land is located or from such other sources as the district manager or engineer deems reliable, and proof of such mailing 244 245 shall be made by the affidavit of the manager of the district or 246 by the engineer, said proof to be filed with the district manager, provided that failure to mail said notice or notices 247 248 shall not invalidate any of the proceedings hereunder. It is 249 provided further that the last publication shall be at least 1 250 week prior to the date of the hearing on the final special assessment resolution. Said notice shall describe the general 251 252 areas to be improved and advise all persons interested that the 253 description of each property to be assessed and the amount to be 254 assessed to each piece, parcel, lot, or acre of property may be 255 ascertained at the office of the manager of the district. Such 256 service by publication shall be verified by the affidavit of the 257 publisher and filed with the manager of the district. Moreover, 258 the initial special assessment resolution with its attached, 259 referenced, and incorporated engineer's cost report, preliminary 260 special assessment methodology, and preliminary special 261 assessment roll, along with the notice resolution, shall be 262 available for public inspection at the office of the manager and 263 the office of the engineer or any other office designated by the 264 board of supervisors in the notice resolution. Notwithstanding 651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM

Page 11 of 31

Bill No. HB 4043 (2025)

Amendment No.

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265	the foregoing, the landowners of all of the property which is
266	proposed to be assessed may give the district written notice of
267	waiver of any notice and publication provided for in this
268	subparagraph and such notice and publication shall not be
269	required, provided, however, that any meeting of the board of
270	supervisors to consider such resolution shall be a publicly
271	noticed meeting.
272	3. At the time and place named in the noticed resolution
273	as provided for in subparagraph 2., the board of supervisors of
274	the district shall meet and hear testimony from affected
275	property owners as to the propriety and advisability of making
276	the systems, facilities, services, projects, works,
277	improvements, or infrastructure and funding them with
278	assessments referenced in the initial special assessment
279	resolution on the property. Following the testimony and
280	questions from the members of the board or any professional
281	advisors to the district of the preparers of the engineer's cost
282	report, the special assessment methodology, and the special
283	assessment roll, the board of supervisors shall make a final
284	decision on whether to levy and assess the particular special
285	assessments. Thereafter, the board of supervisors shall meet as
286	an equalizing board to hear and to consider any and all
287	complaints as to the particular special assessments and shall
288	adjust and equalize the special assessments to ensure proper
289	assessment based on the benefit conferred on the property.
6	551787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 12 of 31

Bill No. HB 4043 (2025)

Amendment No.

290 4. When so equalized and approved by resolution or 291 ordinance by the board of supervisors, to be called the final 292 special assessment resolution, a final special assessment roll 293 shall be filed with the clerk of the board and such special 294 assessment shall stand confirmed and remain legal, valid, and 295 binding first liens on the property against which such special assessments are made until paid, equal in dignity to the first 296 liens of ad valorem taxation of county and municipal governments 297 and school boards. However, upon completion of the systems, 298 299 facilities, service, project, improvement, works, or 300 infrastructure, the district shall credit to each of the 301 assessments the difference in the special assessment as originally made, approved, levied, assessed, and confirmed and 302 303 the proportionate part of the actual cost of the 304 improvement to be paid by the particular special assessments as finally determined upon the completion of the improvement; but 305 306 in no event shall the final special assessment exceed the amount 307 of the special and peculiar benefits as apportioned fairly and 308 reasonably to the property from the system, facility, or service 309 being provided as originally assessed. Promptly after such confirmation, the special assessment shall be recorded by the 310 311 clerk of the district in the minutes of the proceedings of the district, and the record of the lien in this set of minutes 312 313 shall constitute prima facie evidence of its validity. The board 314 of supervisors, in its sole discretion, may, by resolution grant 651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM

Page 13 of 31

Bill No. HB 4043 (2025)

Amendment No.

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315	a discount equal to all or a part of the payee's proportionate
316	share of the cost of the project consisting of bond financing
317	cost, such as capitalized interest, funded reserves, and bond
318	discounts included in the estimated cost of the project, upon
319	payment in full of any special assessments during such period
320	prior to the time such financing costs are incurred as may be
321	specified by the board of supervisors in such resolution.
322	5. District special assessments may be made payable in
323	installments over no more than 40 years from the date of the
324	payment of the first installment thereof and may bear interest
325	at fixed or variable rates.
326	(b) Notwithstanding any provision of this act or chapter
327	170, Florida Statutes, that portion of s. 170.09, Florida
328	Statutes, that provides that special assessments may be paid
329	without interest at any time within 30 days after the
330	improvement is completed and a resolution accepting the same has
331	been adopted by the governing authority shall not be applicable
332	to any district special assessments, whether imposed, levied,
333	and collected pursuant to the provisions of this act or other
334	provisions of Florida law, including, but not limited to,
335	chapter 170, Florida Statutes.
336	(c) In addition, the district is authorized expressly in
337	the exercise of its rulemaking power to adopt a rule or rules
338	which provides or provide for notice, levy, imposition,
339	equalization, and collection of assessments.
l 6	551787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM
	Page 14 of 31

Bill No. HB 4043 (2025)

Amendment No.

340	(14) ISSUANCE OF CERTIFICATES OF INDEBTEDNESS BASED ON
341	ASSESSMENTS FOR ASSESSABLE IMPROVEMENTS; ASSESSMENT BONDS.
342	(a) The board may, after any special assessments or
343	benefit special assessments for assessable improvements are
344	made, determined, and confirmed as provided in this act, issue
345	certificates of indebtedness for the amount so assessed against
346	the abutting property or property otherwise benefited, as the
347	case may be, and separate certificates shall be issued against
348	each part or parcel of land or property assessed, which
349	certificates shall state the general nature of the improvement
350	for which the assessment is made. The certificates shall be
351	payable in annual installments in accordance with the
352	installments of the special assessment for which they are
353	issued. The board may determine the interest to be borne by such
354	certificates, not to exceed the maximum rate allowed by general
355	law, and may sell such certificates at either private or public
356	sale and determine the form, manner of execution, and other
357	details of such certificates. The certificates shall recite that
358	they are payable only from the special assessments levied and
359	collected from the part or parcel of land or property against
360	which they are issued. The proceeds of such certificates may be
361	pledged for the payment of principal of and interest on any
362	revenue bonds or general obligation bonds issued to finance in
363	whole or in part such assessable improvement, or, if not so

651787 - h4043-line2185.docx

Published On: 3/18/2025 4:04:49 PM

Page 15 of 31

Bill No. HB 4043 (2025)

Amendment No.

364	pledged, may be used to pay the cost or part of the cost of such
365	assessable improvements.
366	(b) The district may also issue assessment bonds, revenue
367	bonds, or other obligations payable from a special fund into
368	which such certificates of indebtedness referred to in paragraph
369	(a) may be deposited or, if such certificates of indebtedness
370	have not been issued, the district may assign to such special
371	fund for the benefit of the holders of such assessment bonds or
372	other obligations, or to a trustee for such bondholders, the
373	assessment liens provided for in this act unless such
374	certificates of indebtedness or assessment liens have been
375	theretofore pledged for any bonds or other obligations
376	authorized hereunder. In the event of the creation of such
377	special fund and the issuance of such assessment bonds or other
378	obligations, the proceeds of such certificates of indebtedness
379	or assessment liens deposited therein shall be used only for the
380	payment of the assessment bonds or other obligations issued as
381	provided in this section. The district is authorized to covenant
382	with the holders of such assessment bonds, revenue bonds, or
383	other obligations that it will diligently and faithfully enforce
384	and collect all the special assessments, and interest and
385	penalties thereon, for which such certificates of indebtedness
386	or assessment liens have been deposited in or assigned to such
387	fund; to foreclose such assessment liens so assigned to such
388	special fund or represented by the certificates of indebtedness
(551787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 16 of 31

Bill No. HB 4043 (2025)

Amendment No.

389 deposited in the special fund, after such assessment liens have 390 become delinquent, and deposit the proceeds derived from such 391 foreclosure, including interest and penalties, in such special 392 fund; and to make any other covenants deemed necessary or 393 advisable in order to properly secure the holders of such 394 assessment bonds or other obligations. 395 (c) The assessment bonds, revenue bonds, or other 396 obligations issued pursuant to this section shall have such 397 dates of issue and maturity as shall be deemed advisable by the 398 board; however, the maturities of such assessment bonds or other 399 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 400 401 assessments for which such assessment liens, or the certificates 402 of indebtedness representing such assessment liens, are assigned 403 to or deposited in such special fund. 404 (d) Such assessment bonds, revenue bonds, or other 405 obligations issued under this section shall bear such interest 406 as the board may determine, not to exceed the maximum rate 407 allowed by general law, and shall be executed, shall have such 408 provisions for redemption prior to maturity, shall be sold in 409 the manner, and shall be subject to all of the applicable 410 provisions contained in this act for revenue bonds, except as 411 the same may be inconsistent with the provisions of this 412 section.

651787 - h4043-line2185.docx

Published On: 3/18/2025 4:04:49 PM

Page 17 of 31

Bill No. HB 4043 (2025)

Amendment No.

413	(e) All assessment bonds, revenue bonds, or other
414	obligations issued under the provisions of this section shall
415	be, shall constitute, and shall have all the qualities and
416	incidents of negotiable instruments under the law merchant and
417	the laws of the state.
418	(15) TAX LIENS. All taxes of the district provided for in
419	this act, together with all penalties for default in the payment
420	of the same and all costs in collecting the same, including a
421	reasonable attorney fee fixed by the court and taxed as a cost
422	in the action brought to enforce payment, shall, from January 1
423	for each year the property is liable to assessment and until
424	paid, constitute a lien of equal dignity with the liens for
425	state and county taxes and other taxes of equal dignity with
426	state and county taxes upon all the lands against which such
427	taxes shall be levied. A sale of any of the real property within
428	the district for state and county or other taxes shall not
429	operate to relieve or release the property so sold from the lien
430	for subsequent district taxes or installments of district taxes,
431	which lien may be enforced against such property as though no
432	such sale thereof had been made. In addition to, and not in
433	limitation of, the preceding sentence, for purposes of s.
434	197.552, Florida Statutes, the lien of all special assessments
435	levied by the district shall constitute a lien of record held by
436	a municipal or county governmental unit. The provisions of ss.
437	194.171, 197.122, 197.333, and 197.432, Florida Statutes, shall
(551787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 18 of 31

Bill No. HB 4043 (2025)

Amendment No.

438	be applicable to district taxes with the same force and effect
439	as if such provisions were expressly set forth in this act.
440	(16) PAYMENT OF TAXES AND REDEMPTION OF TAX LIENS BY THE
441	DISTRICT; SHARING IN PROCEEDS OF TAX SALE.
442	(a) The district shall have the power and right to:
443	1. Pay any delinquent state, county, district, municipal,
444	or other tax or assessment upon lands located wholly or
445	partially within the boundaries of the district.
446	2. Redeem or purchase any tax sales certificates issued or
447	sold on account of any state, county, district, municipal, or
448	other taxes or assessments upon lands located wholly or
449	partially within the boundaries of the district.
450	(b) Delinquent taxes paid, or tax sales certificates
451	redeemed or purchased, by the district, together with all
452	penalties for the default in payment of the same and all costs
453	in collecting the same and a reasonable attorney fee, shall
454	constitute a lien in favor of the district of equal dignity with
455	the liens of state and county taxes and other taxes of equal
456	dignity with state and county taxes upon all the real property
457	against which the taxes were levied. The lien of the district
458	may be foreclosed in the manner provided in this act.
459	(c) In any sale of land pursuant to s. 197.542, Florida
460	Statutes, as may be amended from time to time, the district may
461	certify to the clerk of the circuit court of the county holding
462	such sale the amount of taxes due to the district upon the lands
6	551787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 19 of 31

Bill No. HB 4043 (2025)

Amendment No.

463 sought to be sold, and the district shall share in the 464 disbursement of the sales proceeds in accordance with the 465 provisions of this act and under the laws of the state. 466 (17) FORECLOSURE OF LIENS. Any lien in favor of the 467 district arising under this act may be foreclosed by the 468 district by foreclosure proceedings in the name of the district 469 in a court of competent jurisdiction as provided by general law 470 in like manner as is provided in chapter 170 or chapter 173, 471 Florida Statutes, and amendments thereto and the provisions of 472 those chapters shall be applicable to such proceedings with the 473 same force and effect as if those provisions were expressly set 474 forth in this act. Any act required or authorized to be done by 475 or on behalf of a municipality in foreclosure proceedings under 476 chapter 170 or chapter 173, Florida Statutes, may be performed 477 by such officer or agent of the district as the board of 478 supervisors may designate. Such foreclosure proceedings may be 479 brought at any time after the expiration of 1 year from the date 480 any tax, or installment thereof, becomes delinquent; however, no 481 lien shall be foreclosed against any political subdivision or 482 agency of the state. Other legal remedies shall remain 483 available. 484 (18) MANDATORY USE OF CERTAIN DISTRICT SYSTEMS, FACILITIES, AND SERVICES. To the full extent permitted by law, 485 486 the district shall require all lands, buildings, premises, 651787 - h4043-line2185.docx

Published On: 3/18/2025 4:04:49 PM

Page 20 of 31

Bill No. HB 4043 (2025)

Amendment No.

487	persons, firms, and corporations within the district to use the
488	facilities of the district.
489	(19) COMPETITIVE PROCUREMENT; BIDS; NEGOTIATIONS; RELATED
490	PROVISIONS REQUIRED.
491	(a) No contract shall be let by the board for any goods,
492	supplies, or materials to be purchased when the amount thereof
493	to be paid by the district shall exceed the amount provided in
494	s. 287.017, Florida Statutes, as amended from time to time, for
495	category four, unless notice of bids shall be advertised once in
496	a newspaper in general circulation in Osceola County. Any board
497	seeking to construct or improve a public building, structure, or
498	other public works shall comply with the bidding procedures of
499	s. 255.20, Florida Statutes, as amended from time to time, and
500	other applicable general law. In each case, the bid of the
501	lowest responsive and responsible bidder shall be accepted
502	unless all bids are rejected because the bids are too high or
503	the board determines it is in the best interests of the district
504	to reject all bids. The board may require the bidders to furnish
505	bond with a responsible surety to be approved by the board.
506	Nothing in this subsection shall prevent the board from
507	undertaking and performing the construction, operation, and
508	maintenance of any project or facility authorized by this act by
509	the employment of labor, material, and machinery.
510	(b) The provisions of the Consultants' Competitive
511	Negotiation Act, s. 287.055, Florida Statutes, apply to
651787 - h4043-line2185.docx	
	Published On: 3/18/2025 4:04:49 PM
	Page 21 of 31

Bill No. HB 4043 (2025)

Amendment No.

512	contracts for engineering, architecture, landscape architecture,
513	or registered surveying and mapping services let by the board.
514	(c) Contracts for maintenance services for any district
515	facility or project shall be subject to competitive bidding
516	requirements when the amount thereof to be paid by the district
517	exceeds the amount provided in s. 287.017, Florida Statutes, as
518	amended from time to time, for category four. The district shall
519	adopt rules, policies, or procedures establishing competitive
520	bidding procedures for maintenance services. Contracts for other
521	services shall not be subject to competitive bidding unless the
522	district adopts a rule, policy, or procedure applying
523	competitive bidding procedures to said contracts. Nothing herein
524	shall preclude the use of requests for proposal instead of
525	invitations to bid as determined by the district to be in its
526	best interest.
527	(20) FEES, RENTALS, AND CHARGES; PROCEDURE FOR ADOPTION AND
528	MODIFICATIONS; MINIMUM REVENUE REQUIREMENTS.
529	(a) The district is authorized to prescribe, fix,
530	establish, and collect rates, fees, rentals, or other charges,
531	hereinafter sometimes referred to as "revenues," and to revise
532	the same from time to time, for the systems, facilities, and
533	services furnished by the district including, but not limited
534	to, recreational facilities, water management and control
535	facilities, and water and sewer systems; to recover the costs of
536	making connection with any district service, facility, or
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	Published On: 3/18/2025 4:04:49 PM

Page 22 of 31

Bill No. HB 4043 (2025)

Amendment No.

537	system; and to provide for reasonable penalties against any user
538	or property for any such rates, fees, rentals, or other charges
539	that are delinquent.
540	(b) No such rates, fees, rentals, or other charges for any
541	of the facilities or services of the district shall be fixed
542	until after a public hearing at which all the users of the
543	proposed facility or services or owners, tenants, or occupants
544	served or to be served thereby and all other interested persons
545	shall have an opportunity to be heard concerning the proposed
546	rates, fees, rentals, or other charges. Rates, fees, rentals,
547	and other charges shall be adopted under the administrative
548	rulemaking authority of the district, but shall not apply to
549	district leases. Notice of such public hearing setting forth the
550	proposed schedule or schedules of rates, fees, rentals, and
551	other charges shall have been published in a newspaper of
552	general circulation in Osceola County at least once and at least
553	10 days prior to such public hearing. The rulemaking hearing may
554	be adjourned from time to time. After such hearing, such
555	schedule or schedules, either as initially proposed or as
556	modified or amended, may be finally adopted. A copy of the
557	schedule or schedules of such rates, fees, rentals, or charges
558	as finally adopted shall be kept on file in an office designated
559	by the board and shall be open at all reasonable times to public
560	inspection. The rates, fees, rentals, or charges so fixed for
561	any class of users or property served shall be extended to cover
 651787 - h4043-line2185.docx	
	Published On: 3/18/2025 4:04:49 PM

Page 23 of 31

Bill No. HB 4043 (2025)

Amendment No.

562	any additional users or properties thereafter served which shall
563	fall in the same class, without the necessity of any notice or
564	hearing.
565	(c) Such rates, fees, rentals, and charges shall be just
566	and equitable and uniform for users of the same class, and when
567	appropriate may be based or computed either upon the amount of
568	service furnished, upon the average number of persons residing
569	or working in or otherwise occupying the
570	premises served, or upon any other factor affecting the use of
571	the facilities furnished, or upon any combination of the
572	foregoing factors, as may be determined by the board on an
573	equitable basis.
574	(d) The rates, fees, rentals, or other charges prescribed
575	shall be such as will produce revenues, together with any other
576	assessments, taxes, revenues, or funds available or pledged for
577	such purpose, at least sufficient to provide for the items
578	hereinafter listed, but not necessarily in the order stated:
579	1. To provide for all expenses of operation and
580	maintenance of such facility or service.
581	2. To pay when due all bonds and interest thereon for the
582	payment of which such revenues are, or shall have been, pledged
583	or encumbered, including reserves for such purpose.
584	3. To provide for any other funds which may be required
585	under the resolution or resolutions authorizing the issuance of
586	bonds pursuant to this act.
651787 - h4043-line2185.docx	
	Published On: 3/18/2025 4:04:49 PM

Page 24 of 31

Bill No. HB 4043 (2025)

Amendment No.

587	(e) The board shall have the power to enter into contracts
588	for the use of the projects of the district and with respect to
589	the services, systems, and facilities furnished or to be
590	furnished by the district.
591	(21) RECOVERY OF DELINQUENT CHARGES. In the event that any
592	rates, fees, rentals, charges, or delinquent penalties shall not
593	be paid as and when due and shall be in default for 60 days or
594	more, the unpaid balance thereof and all interest accrued
595	thereon, together with reasonable attorney fees and costs, may
596	be recovered by the district in a civil action.
597	(22) DISCONTINUANCE OF SERVICE. In the event the fees,
598	rentals, or other charges for district services or facilities
599	are not paid when due, the board shall have the power, under
600	such reasonable rules and regulations as the board may adopt, to
601	discontinue and shut off such services until such fees, rentals,
602	or other charges, including interest, penalties, and charges for
603	the shutting off and discontinuance and the restoration of such
604	services, are fully paid; and, for such purposes, the board may
605	enter on any lands, waters, or premises of any person, firm,
606	corporation, or body, public or private, within the district
607	limits. Such delinquent fees, rentals, or other charges,
608	together with interest, penalties, and charges for the shutting
609	off and discontinuance and the restoration of such services and
610	facilities and reasonable attorney fees and other expenses, may
611	be recovered by the district, which may also enforce payment of
651787 - h4043-line2185.docx	
	Published On: 3/18/2025 4:04:49 PM

Page 25 of 31

Bill No. HB 4043 (2025)

Amendment No.

612	such delinquent fees, rentals, or other charges by any other
613	lawful method of enforcement.
614	(23) ENFORCEMENT AND PENALTIES. The board or any aggrieved
615	person may have recourse to such remedies in law and at equity
616	as may be necessary to ensure compliance with the provisions of
617	this act, including injunctive relief to enjoin or restrain any
618	person violating the provisions of this act or any bylaws,
619	resolutions, regulations, rules, codes, or orders adopted under
620	this act. In case any building or structure is erected,
621	constructed, reconstructed, altered, repaired, converted, or
622	maintained, or any building, structure, land, or water is used,
623	in violation of this act or of any code, order, resolution, or
624	other regulation made under authority conferred by this act or
625	under law, the board or any citizen residing in the district may
626	institute any appropriate action or proceeding to prevent such
627	unlawful erection, construction, reconstruction, alteration,
628	repair, conversion, maintenance, or use; to restrain, correct,
629	or avoid such violation; to prevent the occupancy of such
630	building, structure, land, or water; and to prevent any illegal
631	act, conduct, business, or use in or about such premises, land,
632	or water.
633	(24) SUITS AGAINST THE DISTRICT. Any suit or action
634	brought or maintained against the district for damages arising
635	out of tort, including, without limitation, any claim arising
636	upon account of an act causing an injury or loss of property,
651787 - h4043-line2185.docx	
	Published On: 3/18/2025 4:04:49 PM
	Dago 26 of 31

Page 26 of 31

Bill No. HB 4043 (2025)

Amendment No.

637	personal injury, or death, shall be subject to the limitations
638	provided in s. 768.28, Florida Statutes.
639	(25) EXEMPTION OF DISTRICT PROPERTY FROM EXECUTION. All
640	district property shall be exempt from levy and sale by virtue
641	of an execution, and no execution or other judicial process
642	shall issue against such property, nor shall any judgment
643	against the district be a charge or lien on its property or
644	revenues; however, nothing contained herein shall apply to or
645	limit the rights of bondholders to pursue any remedy for the
646	enforcement of any lien or pledge given by the district in
647	connection with any of the bonds or obligations of the district.
648	(26) TERMINATION, CONTRACTION, OR EXPANSION OF DISTRICT.
649	(a) The board of supervisors of the district shall not ask
650	the Legislature to repeal or amend this act to expand or to
651	contract the boundaries of the district or otherwise cause the
652	merger or termination of the district without first obtaining a
653	resolution or official statement from the Tohopekaliga Water
654	Authority and Osceola County as required by s. 189.031(2)(e)4.,
655	Florida Statutes, for creation of an independent special
656	district.
657	(b) The district shall remain in existence until:
658	1. The district is terminated and dissolved pursuant to
659	amendment to this act by the Legislature.
660	2. The district has become inactive pursuant to s.
661	189.062, Florida Statutes.
6	651787 - h4043-line2185.docx
Published On: 3/18/2025 4:04:49 PM	
	P_{2} of 31

Page 27 of 31

Bill No. HB 4043 (2025)

Amendment No.

662	(27) MERGER WITH COMMUNITY DEVELOPMENT DISTRICTS. The
663	district may merge with one or more community development
664	districts situated wholly within its boundaries. The district
665	shall be the surviving entity of the merger. Any mergers shall
666	commence upon each such community development district filing a
667	written request for merger with the district. A copy of the
668	written request shall also be filed with Osceola County. The
669	district, subject to the direction of its board of supervisors,
670	shall enter into a merger agreement which shall provide for the
671	proper allocation of debt, the manner in which such debt shall
672	be retired, the transition of the community development district
673	board, and the transfer of all financial obligations and
674	operating and maintenance responsibilities to the district. The
675	execution of the merger agreement by the district and each
676	community development district constitutes consent of the
677	landowners within each district. The district and each community
678	development district requesting merger shall hold a public
679	hearing within its boundaries to provide information about and
680	take public comment on the proposed merger in the merger
681	agreement. The public hearing shall be held within 45 days after
682	the execution of the merger agreement by all parties thereto.
683	Notice of the public hearing shall be published in a newspaper
684	of general circulation in Osceola County at least 14 days before
685	the hearing. At the conclusion of the public hearing, each
686	district shall consider a resolution approving or disapproving
	651787 - h4043-line2185.docx
	Published On: 3/18/2025 4:04:49 PM

Page 28 of 31

Bill No. HB 4043 (2025)

Amendment No.

687 <u>th</u>	e proposed merger. If the district and each community
688 <u>de</u>	velopment district which is a party to the merger agreement
689 <u>ad</u>	opt a resolution approving the proposed merger, the
690 <u>re</u>	solutions and the merger agreement shall be filed with Osceola
691 <u>Co</u>	unty. Upon receipt of the resolutions approving the merger and
692 <u>th</u>	e merger agreement, Osceola County shall adopt a nonemergency
693 <u>or</u>	dinance dissolving each community development district
694 <u>pu</u> :	rsuant to s. 190.046(10), Florida Statutes.
695	(28) INCLUSION OF TERRITORY.
696	(a) The inclusion of any or all territory of the district
697 <u>wi</u>	thin a municipality does not change, alter, or affect the
698 <u>bo</u> r	undary, territory, existence, or jurisdiction of the district.
699	(b) The creation and establishment of the district shall
700 <u>no</u>	t impair or alter the authority, power, obligations, or
701 <u>pu</u> :	rpose of the Tohopekaliga Water Authority or its successors in
702 <u>pr</u>	oviding water or wastewater services and facilities under the
703 <u>To</u> l	nopekaliga Water Authority Act.
704	(29) SALE OF REAL ESTATE WITHIN THE DISTRICT; REQUIRED
705 <u>DI</u>	SCLOSURE TO PURCHASER. Subsequent to the creation of this
706 <u>di</u>	strict under this act, each contract for the initial sale of a
707 <u>pa</u> :	rcel of real property and each contract for the initial sale
708 <u>of</u>	a residential unit within the district shall include,
709 <u>im</u>	mediately prior to the space reserved in the contract for the
710 <u>si</u>	gnature of the purchaser, the following disclosure statement
711 <u>in</u>	boldfaced and conspicuous type which is larger than the type
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Publ	Lished On: 3/18/2025 4:04:49 PM

Page 29 of 31

Bill No. HB 4043 (2025)

Amendment No.

712	in the remaining text of the contract: "THE WATERLIN STEWARDSHIP
713	DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES
714	AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS
715	PAY FOR THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF
716	CERTAIN PUBLIC SYSTEMS, FACILITIES, AND SERVICES OF THE DISTRICT
717	AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT.
718	THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER
719	LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND
720	ASSESSMENTS PROVIDED FOR BY LAW."
721	(30) NOTICE OF CREATION AND ESTABLISHMENT. Within 30 days
722	after the election of the first board of supervisors creating
723	this district, the district shall cause to be recorded in the
724	grantor-grantee index of the property records in Osceola County
725	a "Notice of Creation and Establishment of the Waterlin
726	Stewardship District." The notice shall, at a minimum, include
727	the legal description of the property covered by this act.
728	(31) DISTRICT PROPERTY PUBLIC; FEES. Any system, facility,
729	service, works, improvement, project, or other infrastructure
730	owned by the district, or funded by federal tax exempt bonding
731	issued by the district, is public; and the district by rule may
732	regulate, and may impose reasonable charges or fees for, the use
733	thereof, but not to the extent that such regulation or
734	imposition of such charges or fees constitutes denial of
735	reasonable access.

651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM

Page 30 of 31

Bill No. HB 4043 (2025)

Amendment No.

736 Section 7. This act being for the purpose of developing 737 and promoting the public good and welfare of Osceola County, the 738 territory included in the district, and the service area 739 authorized to be served by the Tohopekaliga Water Authority, and 740 the citizens, inhabitants, ratepayers, and taxpayers residing 741 therein, shall be liberally construed to effect the purposes of the act as consistent with, cumulative, and supplemental to the 742 743 powers of the county and the Tohopekaliga Water Authority. 744 Section 8. If any provision of this act is determined 745 unconstitutional or otherwise determined invalid by a court of 746 law, all the rest and remainder of the act shall remain in full 747 force and effect as the law of this state. 748 Section 9. This act shall take effect upon becoming a law, 749 except that the provisions of this act which authorize the levy 750 of ad valorem taxation shall take effect only upon express 751 approval by a majority vote of those qualified electors of the 752 Waterlin Stewardship District, as required by Section 9 of 753 Article VII of the State Constitution, voting in a referendum 754 election held during a general election at such time as all 755 members of the board are qualified electors who are elected by 756 qualified electors of the district as provided in this act. 757

651787 - h4043-line2185.docx Published On: 3/18/2025 4:04:49 PM

Page 31 of 31