

R E S O L U T I O N No. 91-11

WHEREAS, RAYONIER TIMBERLANDS OPERATING COMPANY, L.P., Limited Partnership; SUNRAY UTILITIES, INC.; and RAYLAND COMPANY, INC., are the sole owners of approximately 18,000 acres known as the "St. Johns Forest" situate in Northwest St. Johns County, more particularly described in Exhibit "A" attached hereto; and,

WHEREAS, all owners of the lands described as and designated in St. Johns Forest desire to establish a special taxing district in order to provide infrastructure facilities and services to said lands without committing the revenues and administrative resources of St. Johns County Government; and,

WHEREAS, the St. Johns County Comprehensive Plan identifies portions of St. Johns Forest for development; and,

WHEREAS, the proposed special taxing district would be empowered to: borrow money and issue bonds; impose special assessment and user fees; and assess ad valorem taxes on lands in the district; and,

WHEREAS, as necessary, the proposed special taxing district could encompass the following types of public improvements and community facilities: surface water management and control, including bridges and culverts; water supply and waste water management; roads and street lighting; parks and recreation facilities; fire prevention and control; school buildings; security; and mosquito control; and,

WHEREAS, all infrastructure would be implemented pursuant to a

district development plan only as duly approved and adopted by St. Johns County;

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, as follows:

1. The creation of the proposed special taxing district for the lands comprising "St. Johns Forest" more particularly described in Exhibit "A" attached is consistent with the St. Johns County Comprehensive Plan.

2. St. Johns County has no objection to the creation of the proposed special taxing district as described in proposed legislation attached as Exhibit "B" comprising the lands in St. Johns County, Florida, known as "St. Johns Forest" and more particularly described in Exhibit "A" attached.

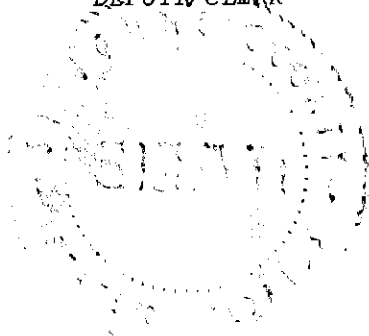
DATED this 22nd day of January, 1991.

BOARD OF COUNTY COMMISSIONERS OF  
ST. JOHNS COUNTY, FLORIDA

By *Donald A. Arnold*  
Its Chairman

ATTEST: Carl "Bud" Markel, Clerk

BY: *Ann B. Mulligan*  
DEPUTY CLERK



**EXHIBIT**

"A"

Lands in Township 5 South, Range 27 East:

ALL OF SECTION 1, LESS AND EXCEPT the North 1/2 of the NE 1/4 of said Section.

ALL OF SECTION 2, LESS AND EXCEPT Northeast 1/4; further LESS AND EXCEPT the Southeast 1/4; and further LESS AND EXCEPT the Easterly 1/2 of the Northwest 1/4 of said Section.

ALL OF SECTION 3.

ALL OF SECTION 4, LESS AND EXCEPT the Northerly 1/2 of said Section; further LESS AND EXCEPT the Northerly 1/2 of the Southeast 1/4; and further LESS AND EXCEPT the Northerly 1/2 of the Southwest 1/4 of said Section.

IN SECTION 5, ALL OF THE Southeasterlymost 1/4 of the Southeast 1/4 of this Fractional Section.

ALL OF SECTIONS 9, 10, 11, 12, 13, 14 and 15.

ALL OF THE South 1/2 of the Northeast 1/4, together with the South 1/2 of the Southeast 1/4, of SECTION 16.

ALL OF SECTIONS 17 and 21.

ALL OF SECTION 22, LESS AND EXCEPT the South 1/2 of the Northeast 1/4; further LESS AND EXCEPT so much of the Southeast 1/4 as may lie Southerly of the Right of Way of State Road 210.

ALL OF SECTION 23, LESS AND EXCEPT so much of the Southwest 1/4 as may lie Southerly of State Road 210; further LESS AND EXCEPT the Southwest 1/4 of the Southeast 1/4.

ALL OF SECTION 24.

ALL OF SECTION 25, LESS AND EXCEPT the Southeast 1/4 of the Southeast 1/4 of the Southeast 1/4.

ALL OF SECTIONS 26, 27 and 28.

ALL OF THAT CERTAIN TRACT OR PARCEL OF LAND LYING IN THE Northerlymost 1/4 of SECTION 32; together with the Southeast 1/4 of the Northeast 1/4, of said SECTION 32.

ALL OF SECTION 33, LESS AND EXCEPT the Easterly 1/2 of the Southeast 1/4 of the Northwest 1/4; further LESS AND EXCEPT the Easterly 1/2 of the Northeast 1/4 of the Southwest 1/4; further LESS AND EXCEPT the Southwest 1/4 of the Northeast 1/4 of the Southwest 1/4; further LESS AND EXCEPT the South 1/2 of the Northwest 1/4 of the Southwest 1/4; further LESS AND EXCEPT the Southwest 1/4 of the Southwest 1/4; further LESS AND EXCEPT the Southeast 1/4 of the Southeast 1/4, of said Section.

ALL OF SECTION 34, LESS AND EXCEPT the Southwest 1/4 of the Southwest 1/4 of said Section.

ALL OF SECTION 35.

ALL OF SECTION 36, LESS AND EXCEPT the Easterly 1/2 of the Southwest 1/4 of said Section.

ALL OF SECTION 41.

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Lands in Township 5 South, Range 28 East:

IN SECTION 6, ALL OF THE Southwest 1/4; together with the South 1/2 of the Northwest 1/4; together with so much of the Southwest 1/4 of the Northeast 1/4 as may lie Southerly of the right of way of "Race Track Road," (a paved County right of way) and Westerly of the meander line of Durbin Creek; together with so much of the West 1/4 of the Southeast 1/4 as may lie Westerly of the meander line of Durbin Creek.

ALL OF SECTION 7, LESS AND EXCEPT the North 1/2 of the Northeast 1/4; further LESS AND EXCEPT the Southeast 1/4 of the Northeast 1/4; further LESS AND EXCEPT the Southwest 1/4 of the Southeast 1/4 of said Section.

IN SECTION 17, SO MUCH OF THE westerly 1/2, of said SECTION as may lie Southerly of the right of way of Russell Sampson Road (a 60' right of way); together with so much of the Southwest 1/4 of the Southeast 1/4 as may lie Westerly of the right of way of Leo Maguire Road (a 60' right of way) in said SECTION 17.

ALL OF SECTION 18, LESS AND EXCEPT the Northeast 1/4 of the Southeast 1/4; further LESS AND EXCEPT so much of the Northeast 1/4 of the Northeast 1/4 of the Northeast 1/4 as may lie Northerly of the right of way of Russell Sampson Road (a 60' right of way) in SECTION 18.

ALL OF SECTIONS 19, 20, 21, 28, 29, 30, 31, 32 and 41.

**EXHIBIT**  
"B"

A bill to be entitled

An act relating to St. Johns County; creating the St. Johns Forest Special Taxing District; providing district boundaries; prescribing the purposes, powers, privileges, duties, liability, and officials; providing applicability of the provisions of chapter 189, F.S., to said district; providing for the appointment of the first governing board and the election of its future members, defining their terms of office, prescribing their duties, powers, and qualifications, and fixing their compensation; providing for the annual landowner's meeting; providing for the levies of non-ad valorem assessments and ad valorem taxes upon the lands in said district and for the collection and enforcement thereof; providing that ad valorem taxes shall be a lien on lands in the district and providing for the collection and enforcement of district taxes at the same time and in the like manner as county taxes; providing that said taxes shall be extended by the county property appraiser on the county tax roll and shall be collected by the tax collector in the same manner and time as county taxes; providing for the same discounts and penalties as county taxes and providing for the compensation of the county property appraiser and tax collector; providing for the levy, collection and enforcement of non-ad valorem assessments pursuant to Section 197.3632, F.S.; providing non-ad valorem

assessments shall be a lien on lands in the district; providing for the levy of a uniform acreage tax on lands in said district to be used for paying expenses in organizing said district; authorizing said district to borrow money and issue negotiable or nonnegotiable notes, bonds, and other evidences of indebtedness in order to better carry out the provisions of this act; providing for administrative unit designation; providing for reports; providing for interlocal cooperation; providing for expansion, merger, contraction and dissolution, providing severability; providing for precedence over conflicting laws; providing an effective date.

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

Section 1. District creation and boundaries.-- For the purposes of efficient and economical provision of physical infrastructure and social, environmental and emergency services for urban development, agriculture and silviculture activities and for the purposes of furthering the goals and objectives of the adopted Comprehensive Plan of St. Johns County, Florida, and for the public convenience, welfare, utility, and benefit, and for the other purposes stated in this act, an independent special taxing district is hereby created and established in St. Johns County, Florida, to be known as the St. Johns Forest Special Taxing District, the territorial boundaries of which shall be as follows:

[Insert Legal Description]

Lands in Township 5 South, Range 27 East:

ALL OF SECTION 1, LESS AND EXCEPT the North 1/2 of the NE 1/4 of said Section.

ALL OF SECTION 2, LESS AND EXCEPT Northeast 1/4; further LESS AND EXCEPT the Southeast 1/4; and further LESS AND EXCEPT the Easterly 1/2 of the Northwest 1/4 of said Section.

ALL OF SECTION 3.

ALL OF SECTION 4, LESS AND EXCEPT the Northerly 1/2 of said Section; further LESS AND EXCEPT the Northerly 1/2 of the Southeast 1/4; and further LESS AND EXCEPT the Northerly 1/2 of the Southwest 1/4 of said Section.

IN SECTION 5, ALL OF THE Southeasterlymost 1/4 of the Southeast 1/4 of this Fractional Section.

ALL OF SECTIONS 9, 10, 11, 12, 13, 14 and 15.

ALL OF THE South 1/2 of the Northeast 1/4, together with the South 1/2 of the Southeast 1/4, of SECTION 16.

ALL OF SECTIONS 17 and 21.

ALL OF SECTION 22, LESS AND EXCEPT the South 1/2 of the Northeast 1/4; further LESS AND EXCEPT so much of the Southeast 1/4 as may lie Southerly of the Right of Way of State Road 210.

ALL OF SECTION 23, LESS AND EXCEPT so much of the Southwest 1/4 as may lie Southerly of State Road 210; further LESS AND EXCEPT the Southwest 1/4 of the Southeast 1/4.

ALL OF SECTION 24.

ALL OF SECTION 25, LESS AND EXCEPT the Southeast 1/4 of the Southeast 1/4 of the Southeast 1/4.

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ALL OF THAT CERTAIN TRACT OR PARCEL OF LAND LYING IN THE Northerlymost 1/4 of SECTION 32; together with the Southeast 1/4 of the Northeast 1/4, of said SECTION 32.

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ALL OF SECTION 36, LESS AND EXCEPT the Easterly 1/2 of the Southwest 1/4 of said Section.

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Lands in Township 5 South, Range 28 East:

IN SECTION 6, ALL OF THE Southwest 1/4; together with the South 1/2 of the Northwest 1/4; together with so much of the Southwest 1/4 of the Northeast 1/4 as may lie Southerly of the right of way of "Race Track Road," (A paved County right of way) and Westerly of the meander line of Durbin Creek; together with so much of the West 1/4 of the Southeast 1/4 as may lie Westerly of the meander line of Durbin Creek.

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ALL OF SECTION 18, LESS AND EXCEPT the Northeast 1/4 of the Southeast 1/4; further LESS AND EXCEPT so much of the Northeast 1/4 of the Northeast 1/4 of the Northeast 1/4 as may lie Northerly of the right of way of Russell Sampson Road (a 60' right of way) in SECTION 18.

ALL OF SECTIONS 19, 20, 21, 28, 29, 30, 31, 32 and 41.

It is hereby determined, declared, and enacted that the creation of the district with the power vested in it by this act is in the interest of and conducive to public welfare, health, and convenience.

Section 2.-- Compliance

The St. Johns Forest Special Taxing District shall comply with all planning requirements contained herein and all applicable requirements within Chapter 189, Florida Statutes.

Section 3.-- General powers of the district.

The district shall have and the board may exercise, the following powers:

a. To sue and be sued in the name of the district; to adopt and use a seal and authorize the use of a facsimile thereof; to acquire, by purchase, gift, devise, or otherwise, real and personal property, or any estate therein; and to make and execute contracts and other instruments necessary or convenient to the exercise of its powers.

b. To apply for coverage of its employees under the state retirement system in the same manner as if such employees were state employees, subject to necessary action by the district to pay employer contributions into the state retirement fund.

c. To contract for the services of consultants to perform planning, engineering, legal, or other appropriate services of a professional nature.

d. To borrow money and accept gifts; apply for and use grants or loans of money or other property from the United States, the state, a unit of local government, or any person for any district purposes and enter into agreements required in connection therewith; and to hold, use, and dispose of such moneys or property for any district purposes in accordance with the terms of the gift, grant, loan, or agreement relating thereto.

e. To adopt rules, resolutions, and orders pursuant to the provisions of chapter 120 prescribing the powers, duties, and functions of the officers of the district; the conduct of the



business of the district; the maintenance of records; and the form of certificates evidencing tax liens and all other documents and records of the district.

f. To maintain an office at such place or places as it may designate within the county in which the district is located, pursuant to Chapter 189, Florida Statutes.

g. To hold, control, and acquire by donation, purchase, or condemnation any public easements, dedications to public use, platted reservations for public purposes, or any reservations for those purposes authorized by this act and to make use of such easements, dedications, or reservations for any of the purposes authorized by this act.

h. 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 authorized by this act.

i. To borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness as hereinafter provided; to levy such tax and special assessments as may be authorized; and to charge, collect, and enforce fees and other user charges.

j. To raise, by user charges or fees authorized by resolution of the board, amounts of money which are necessary for the conduct of the district activities and services and to enforce their receipt and collection in the manner prescribed by resolution not inconsistent with law.

k. To exercise the right and power of eminent domain, pursuant to the provisions of chapters 73 and 74, over any property within the state, except municipal, county, state, and federal property, for the uses and purposes of the district relating to the implementation of its powers prescribed by Section 3 of this Act.

l. To cooperate with, or contract with, other governmental agencies as may be necessary, convenient, incidental, or proper

in connection with any of the powers, duties, or purposes authorized by this act.

m. To assess and impose upon lands in the district ad valorem taxes, non ad valorem assessments, benefits taxes, and maintenance taxes as provided by this act.

n. To impose and foreclose tax and non-ad valorem special assessment liens as provided by this act.

o. To exercise all of the powers necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

p. To exercise such special powers as may be authorized by this act.

#### Section 4. Specific powers of the district.--

In addition, the district shall have, and the board may exercise, subject to the regulatory jurisdiction and permitting authority of all applicable governmental bodies, agencies, and special districts having authority with respect to any area included therein, any or all of the following special powers relating to public improvements and community facilities. To plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems and facilities for the following basic infrastructures:

a. Water management and control, drainage and irrigation for the lands within the district and to connect some or any of such facilities with roads and bridges pursuant to Chapter 298, F.S.

<sup>Potable</sup>  
b. /Water supply, sewer, and waste water management, or any combination thereof, and to construct <sup>treatment and disposal facilities</sup> and operate/connecting intercepting or outlet sewers and sewer mains and pipes and water mains, conduits, or pipelines in, along, and under any street, alley, highway, or other public place or ways, and to dispose of any effluent, residue, or other byproducts of such system or sewer system.

c. Bridges or culverts that may be needed across any drain, ditch, canal, floodway, holding basin, excavation, public

highway, tract, grade, fill, or cut and roadways over levees and embankments, and to construct any and all of such works and improvements across, through, or over any public right-of-way, highway, grade, fill, or cut.

d. District roads equal to or exceeding the specifications of the county and street lights.

e. Parks and facilities for indoor and outdoor recreational, cultural, and educational uses.

f. Fire prevention and control, including fire stations, water mains and plugs, fire trucks, and other vehicles and equipment.

g. School buildings and related structures, which may be leased, sold, or donated to the school district, for use in the educational system when authorized by the district school board.

h. Security, including, but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by proper governmental agencies; except that the district may not exercise any police power, but may contract with the appropriate local general-purpose government agencies for an increased level of such services within the district boundaries.

i. Control and elimination of mosquitoes and other arthropods of public health importance.

j. ~~Waste collection and disposal.~~

Section 5.-- Board of supervisors; appointment of first board; organization, powers, duties, and terms of office.

There is created a Governing Board of the St. Johns Forest Special Taxing District, which shall be the governing body of the district. The board shall consist of five (5) persons, who, except as herein otherwise provided, shall hold office for a term of four (4) years and until their successors shall be duly elected and qualified. The first governing board of said district shall be composed of \_\_\_\_\_ and, \_\_\_\_\_ who shall hold office for 2 years, beginning October 1, 1990;

and \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, who shall hold office for 4 years, beginning October 1, 1990; Every 2 years thereafter during the month of October, beginning with October 1992, either 2 board members or three board member shall be elected, as hereinafter provided, by the landowners of said district to take the place of the retiring members. A member may succeed himself in office. All vacancies or expirations on the board shall be filled as required by this act or Chapter 189. The supervisors of the St. Johns Forest Special Taxing District need not be residents of the district or of the State of Florida, and they shall be owners of lands within the district. In case of a vacancy in the membership of the board, the remaining supervisors may fill such vacancy until the next regular meeting of the landowners, when his successor shall be elected by the landowners for the unexpired term. As soon as practicable after their election, the governing board of the district shall organize by choosing one of their number president of the board and by electing some suitable person secretary, who may but need not be a member of the board. The governing board may adopt a seal which shall be the seal of the district. At each annual meeting of the landowners of the district, the board shall report all work undertaken or completed during the preceding year and the financial status of the district. All board members shall hold office until their successors shall be elected and qualified. Whenever any election is 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 shall not or cannot be held at such time or on such day, then in such event and in all and every such event, the power or duty to hold such election shall not cease or lapse, but such election shall be held thereafter as soon as practicable and consistent with this act.

Section 6. Compensation of board.

Each governing board member shall be paid a per diem for his services, in the amount established by the Legislature for state

officials. In addition to per diem, they shall receive reimbursement for travel and expenses as provided by law.

Section 7. Meetings of landowners; election of board members.

Every 2 years during the month of October, beginning with October 1992, a meeting of the landowners of said district shall be held for the purpose of electing board members to take the place of the retiring members and of hearing reports of the governing board. The board shall have the power to call special meetings of the landowners at any time to receive reports or consider and act upon any matter upon which the governing board may request advice. Notice of all meetings of the landowners shall be given by the board of supervisors pursuant to chapter 189, Florida Statutes. The landowners, when assembled for the landowners' meeting, shall organize by electing a chairman who shall preside at the meeting. The secretary of the governing board shall be the secretary of such meeting. At all such landowners' meetings, each and every acre of land in the district shall represent one vote, and each owner shall be entitled to cast one vote for each vacant board position in person or by written proxy for every acre of land owned by him in the district. The person receiving the highest number of votes for each vacant board position shall be declared and elected as such member. At any landowners' meeting, a quorum shall constitute the acreage of those landowners present in person or by proxy. Guardians may represent their wards; personal representatives may represent the estates of deceased persons; trustees may represent lands held by them in trust; and private corporations may be represented by their officers or duly authorized agents. Guardians, personal representatives, trustees, and corporations may vote by proxy.

Section 8. Establishment and Dissolution of the District.--

The St. Johns Forest Special Taxing District has been created by the Florida legislature and may only be dissolved pursuant to legislative act.

Section 9. Amendment of District Charter.--

The charter for the St. Johns Forest Special Taxing District may only be amended by legislative act.

Section 10. Financial Disclosure, Notices and Reporting Requirements.--

The St. Johns Forest Special Taxing District and its officers and employees shall be subject to all applicable provisions of Chapter 112, Florida Statutes, the Florida Code of Ethics, Chapter 286, Florida Statutes, and all financial disclosure, public notice and reporting requirements contained within Chapter 189, Florida Statutes.

Section 11. Ad Valorem; Millage Rate.--

Other than a millage levied for the payment of bonds, and taxes levied for periods not longer than two years when authorized by vote of the electors of the district, upon approval by referendum of qualified electors of the district, the St. Johns Forest Special Taxing District shall be entitled to levy an annual ad valorem tax of up to 10 mills.

Section 12. District development plan adoption; plan amendment; boundary line amendment; form of notice; objections, hearing and determination on resolution--

a. District infrastructure and works shall be implemented pursuant to a development plan. The board of supervisors shall, by resolution at a regularly scheduled meeting determine to consider adoption a development plan, amend the district boundary or to amend or change the development plan of the district. Notice, hearing and final approval of any proposed plan, amendment or boundary change shall comply with all provisions of this Section. Lands may only be added to or deleted from a district with written consent of the landowner.

b. As soon as the resolution has been filed with the district secretary, the board shall give notice by causing publication to be made once a week for 4 consecutive weeks in a newspaper or general circulation published in each county in

which lands and other property described in the resolution are situated. The notice shall be in substantially the following form:

Notice of Hearing

To the owners and all persons interested in the lands corporate, and other property in and adjacent to St. Johns Forest Special Taxing District.

You, and each of you, are hereby notified that the St. Johns Forest Special Taxing District has filed in the office of the Secretary of the district a resolution to consider approval of a development plan, an amendment to the district boundary, or development plan to provide (insert summary). At its regularly scheduled meeting of (date and time), the governing board will direct the district engineer pursuant to Section \_\_\_\_\_ of this Act to appraise property to be taken, assess benefits and damages and estimate the cost of improvements. Said engineer shall prepare and file a report with the Secretary of the district pursuant to Sections \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ of this Act. Exceptions and objections to the resolution and report must be filed with the Secretary of the district pursuant to Sections \_\_\_\_\_ and \_\_\_\_\_ of this Act within 10 days of filing said engineer's report with the Secretary of the district or within 10 days of the last published notice of filing the engineer's report whichever is later. Final hearing on approval of the proposed plan, boundary change or amendment and engineer's report shall be duly noticed as prescribed by law and held at a regularly scheduled governing board meeting within 45 days of filing the engineer's report.

Date of first publication \_\_\_\_\_, 19\_\_\_\_.

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(President, Board of Supervisors)

St. Johns County, Florida

c. In addition to the publication of notice, a copy of the resolution shall be served by first class mail on any owner of land within the district, any owner of land adjacent and

contiguous to the district, the water management district created pursuant to chapter 373, in which lands described in the petition are situated, on the board of county commissioners of the county, and the governing body of any municipality, in which the lands are situated.

d. Any owner of lands located in the district, any owner of land located adjacent and contiguous to the district that will be affected by the proposed development plan, plan amendment or boundary change enumerated in the resolution, the applicable water management district created pursuant to chapter 373 f.s., the board of county commissioners of the county and the governing board of any municipality in which district lands are situated, shall have the right to file objection to the approval of the proposed development plan, plan amendment or boundary change and report within the time allowed by Section \_\_\_\_\_ and \_\_\_\_\_ of this Act.

Section 13. Appraisal of lands for rights-of-ways, etc.--

Upon passage of the resolution to consider the development plan, plan amendment or boundary change, the board of supervisors shall direct the district engineer to appraise the lands within and without said district to be acquired for rights-of-way, and other works of the district, and to assess benefits and damages accruing to all lands in the district by reason of the execution of the development plan, plan amendment or boundary change.

Section 14. Proceedings of engineer's; duties of district attorney; assessment; change of plan; property assessable; compensation; assessment of lands outside district.--

a. Immediately upon approval of the resolution of the governing board pursuant to Section \_\_\_\_\_ of this Act, the engineer's shall begin his duties. He may at any time, call upon the attorney of the district for legal advice and information relative to his duties. The engineer shall proceed to view the premises and determine the value of all lands, within



or without the district, to be acquired and used for rights-of-way, or other works set out in the development plan. The engineer's shall assess the amount of benefits, and the amount of damages also, if any that will accrue to each subdivision of land (according to ownership), from carrying out and putting into effect the plan, plan amendment or boundary change theretofore considered. The engineer's shall assess only such benefits as will be derived from the construction of the works and improvements set out in the plan. The engineer's shall have no power to change the development plan amendment or boundary change provided for in this Act.

b. The engineer's shall prepare a report of his findings, which shall be arranged in tabular form, the columns of which shall be headed as follows: column one, "owner of property assessed"; column two, "description of property assessed"; column three, "number of acres assessed"; column four, "amount annual assessment assessed"; column five, "county property appraiser's valuation"; column six, "number of acres to be taken for rights-of-way, district works, etc."; column seven, "value of property to be taken"; column eight, "estimated increase in property value from improvement." He shall also, by and with the advice of other employees of the district, estimate the cost of the works set out in the development plan which estimate shall include the cost of property required for rights-of-way, and other works and damages, and the probable expense of organization and administration, as estimated by the board of supervisors, and shall tabulate the same. If the county property appraiser's total valuation of the assessed property or the engineer's estimate of increased property value exceeds the total amount of benefits shall be deemed to exceed damages. annual assessments, / A maintenance assessment recommendation shall also be included in each engineer's report considered by the board. Provided, such maintenance assessment shall not be considered as part of the costs of installation or construction specified by the plan, plan amendment or boundary change in determining whether benefits exceed damages.

Said report shall be signed by the engineer and filed in the office of the secretary of the district. The secretary of the district, or his deputy, shall accompany the engineer while engaged in his duties, and shall perform all clerical work for said engineer. He shall also, under the advice, supervision and direction of the attorney for the district, assist in preparation of the report.

Section 15. Form of notice of filing of engineer's report; publication of notice.--

a. Upon the filing of the engineer's report, the Board of Supervisors shall give notice thereof, by causing publication together with a geographic depiction of the district to be made once a week for 2 consecutive weeks in some newspaper published in each county in the district. The last publication shall be made at least 20 days before a return date, to be named in such notice, on which exceptions may be filed. It shall not be necessary to name the parties interested, but it shall be sufficient to say:

Notice of Filing Engineer's  
Report for St. Johns Forest Special Taxing  
District

Notice is hereby given to all persons interested in the following described land and property in St. Johns County (or Counties), in the State of Florida, viz.: (Here describe land and property) included within St. Johns County Forest Special Taxing District, that the engineer's hereto appointed to assess benefits and damages to the property and lands situated in said district and to appraise the cash value of the land necessary to be taken for rights-of-way, and other works of the district, within or without the limits of said district, filed his report in the Office of the Secretary of the District St. Johns County, Florida, on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, and you and each of you are hereby notified that you may examine said report and file exception to all, or any part thereof, on or before \_\_\_\_\_,

19\_\_\_\_\_. The report recommends (describe assessment schedule). If approved, the assessment will be collected by the county tax collector. A hearing to consider approval of the report and plan, plan amendment or boundary change shall be held (time, place and date at least 30 days following final notice). All affected property owners have the right to approve and object to said report, plan, plan amendment, boundary change or any part thereof.

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(President, Board of Supervisors)

St. Johns County, Florida

b. Where lands in different counties are contained in the report, the notice shall be published in some newspaper in each county in which such lands so affected are situate, and it shall not be necessary to publish a list of all these lands in each county, but only that part of same situated in the respective counties.

c. A copy of the report of the engineer's, together with a copy of the above notice as published shall be served on the water management district created under chapter 373 in which the lands are situated; the board of county commissioners of the county, and the governing body of any municipality, in which the lands are situated by first class mail. In addition thereto, notice as required by Section 197.3632 F.S. and a copy of the portion of the engineer's report containing those portions of the assessment of benefits and damages attached to such report which describe specific benefits and damages to that landowner's property, together with written notice that a copy of the complete report is available for inspection at the office of the Secretary of the district, and a copy of the above notice as published, shall be mailed to each person owning land within, and to each person owning land immediately adjacent and contiguous to, the boundaries of the district as shown on the current tax roll.

Section 16. Filing exceptions to report; hearing;

determination by board, etc.---

a. Any water management district created pursuant to Chapter 373 F.S., the board of county commissioners of a county or the governing board of a municipality within which district lands are located or landowners within or adjacent and contiguous to the district boundaries may, file exception to any part, or all, of the report of said engineer's within the time specified in s. \_\_\_\_\_.

b. All exceptions shall be heard and determined by the governing board of the district in a full and complete hearing so as to carry out liberally the purposes and needs of the district. If it is shown, upon the hearing of all of said exceptions, that the estimated cost of construction of improvements contemplated in the development plan is less than the benefits assessed against the lands in said district, the governing board of the district shall approve and confirm said engineer's report; but if the governing board of the district, 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 governing board of the district shall approve and confirm such report and enter its order approving the report and plan, plan amendment or boundary change accordingly. When any land or other property is shown by engineer's report to be needed for rights-of-way, or other works, the governing board shall institute proceedings pursuant to Chapter 73 or 74 F.S. in the circuit court of the proper 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 judge, and proceeding with the work, before the assessment by the jury.

c. Any party identified pursuant to ss. \_\_\_\_\_ or \_\_\_\_\_, may prosecute an appeal to the appropriate circuit court in the manner and time provided by the Florida Rules of Civil and Appellate Procedure. If it shall be ascertained and determined

that any tract or lot of land, or parts thereof upon which a tax is authorized and levied, will not be benefited by or receive any benefit from, the completion of the development plan then the tax shall not be levied against that land.

Section 17. Assessing land for development; apportionment of tax; lands belonging to state assessed; drainage tax records.-- After the engineer's report has been approved by the governing board of the district, the development plan, plan amendment or boundary change has been finally adopted and the lists of lands, with the assessed benefits have been filed in the office of the secretary of the district, then the board of supervisors shall, without any unnecessary delay, levy an assessment, on all lands in the district to which benefits have been assessed, as approved 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 assessment shall be apportioned to, and levied on, each assessable tract of land in said district. The board of supervisors may also levy a maintenance assessment on all lands in the district to which benefits have been assessed as may be necessary to operate and maintain said district works and activities. A maintenance assessment recommendation shall be included in each engineer's report considered by the board.

Section 18. When plan insufficient, supervisors have power to make new plans; additional levy; may issue bonds; procedure.-- a. Where the works set out in the development plan of the district are found insufficient to develop in whole or in part, any or all of the lands of the district, the board of supervisors shall have the right to formulated new or amended plans, containing new or modified public infrastructure or other works authorized pursuant to this Act and additional assessments may be made in conformity with the provisions of s. \_\_\_\_\_ of this Act, the same to be made in proportion to the increased benefits accruing to the lands because of the additional works.

b. If it should be found at any time that the amount of total tax levied under the provisions of s. \_\_\_\_\_, or that the funds derived from the sale of bonds are insufficient to pay the cost of works set out in the development plan, the board of supervisors may make an additional levy to provide funds to complete the work and, in addition thereto, 10 percent of said total amount for emergencies; and, if in their judgment it seems best, may issue bonds not to exceed the amount of said additional levy.

c. If it should be found, at anytime, that the development plan as adopted requires modification or improving the works authorized by the development plan, and that the amount of the total tax levied under the provisions of s. \_\_\_\_\_, or that the funds derived from the sale of bonds are not sufficient to carry out the plan with such modification, the board of supervisors may initiate amendment proceedings pursuant to s. \_\_\_\_\_.

d. After the governing board resolution and engineer's report, prepared and filed pursuant to ss. \_\_\_\_\_ and \_\_\_\_\_ has been approved by the governing board of the district, then the board shall have power to levy an additional tax of such portion of said benefits on all lands in the district to which benefits have been assessed, as may be found necessary by the board of supervisors to pay the increased cost of the completion of the proposed works and improvements, as shown in said development plan as amended, including the cost of superintending the same, and all incidental expenses in connection therewith; and, in addition thereto, 10 percent of said total amount for emergencies; and, if in their judgment it seems best, may issue bonds not to exceed the amount of said additional levy. The additional taxes authorized to be levied under the provisions of this section shall be levied and collected in the same manner as taxes levied under the provisions of s. \_\_\_\_\_.

Bonds issued under the provisions of this section shall draw interest at a rate in compliance with s. 215.84 payable semiannually, and shall be made payable at such time and at such

place as the board of supervisors may determine. Any additional tax authorized to be levied upon 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 herein provided, then the amount of the interest (as estimated by said board of supervisors), which will accrue on such bonds, shall be included and added to said additional levy. The interest to accrue on said bonds shall not be included as part of the cost of construction, in determining whether or not the expenses and costs of making the improvements shown in the development plan are equal to, or in excess of the benefits assessed.

Section 19. Assessing land for development; apportionment of tax; lands belonging to state assessed; development tax record; maintenance assessments.

The benefits, and all lands in said district belonging to the state, shall be assessed to, and the assessments and taxes thereon shall be paid by, the state out of funds on hand, or which may hereafter be obtained, derived from the sale of lands belonging to the state. This provision shall apply to all assessments and taxes in the district including maintenance and ad valorem taxes, either levied under this or any other law, and to assessments and taxes assessed for preliminary work and expenses, as well as to the taxes provided for in this section.

Section 20. Assessments and costs a lien on land against which taxes levied.-- All non-ad valorem assessments, and taxes provided for in this act, together with all penalties for default in payment of the same and all costs in collecting the same, shall from the date of assessment thereof until paid, constitute a lien of equal dignity with the liens for county taxes, and other taxes of equal dignity with county taxes, upon all the lands against which such assessments shall be levied assessed and collected pursuant to Section 197.3632.

Section 21. Levies of assessments on land less than one acre.-- In levying and assessing all assessments, each tract or parcel of land less than 1 acre in area shall be assessed as a

full acre, and each tract or parcel of land more than 1 acre in area which contains a fraction of an acre shall be assessed at the nearest whole number of acres, a fraction of one half or more to be assessed as a full acre.

Section 22. When unpaid assessments delinquent; penalty.-- All non-ad valorem assessments and taxes provided for in this act shall be and become delinquent and bear penalties on the amount of said taxes in the same manner as county taxes. Said assessment and tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

Section 23. Enforcement of taxes.-- The collection and enforcement of all non-ad valorem assessments and 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 county taxes, the issuance, sale, and delivery of tax certificates for such unpaid and delinquent county taxes, the redemption thereof, the issuance to individuals of tax deeds based thereon, and all other procedures in connection therewith, shall be applicable to the district and the delinquent and unpaid assessments and taxes of the district to the same extent as if said statutory provisions were expressly set forth in this act. All taxes shall be subject to the same discounts as county taxes.

Section 24. Uniform acreage assessment for payment of expenses.--There is hereby levied by the Legislature of the State of Florida upon each and every acre of land within the St. Johns Forest Special Taxing District as defined in this act a uniform assessment of \$10 per acre for the year 1990 to be used by the district, through its governing board, for the purpose of paying expenses incurred or to be incurred in making surveys of the lands in the district and assessing benefits and damages, and other expenses necessarily incurred, as may be estimated or determined by the governing board, before the board shall have funds under the subsequent provisions of this act. The



assessment shall be certified to the St. Johns County tax collector prior to the first day of September, 199\_\_, for collection pursuant to Section 197.3632, and shall become delinquent 90 days thereafter. The assessment shall be a lien upon the lands in the district from the date of the enactment of this act and shall be collected in the same manner as the annual installment of assessments. If it shall appear to the governing board to be necessary to obtain funds to pay any expenses incurred or to be incurred in organizing the district, or any other expenses of the conduct and operation of the district before a sufficient sum can be obtained by the collection of the acreage assessment levied by this section, the board may borrow a sufficient sum of money for any of said purposes and may issue negotiable notes or bonds therefor signed by the members of said board of supervisors, and may pledge any and all assessments of said acreage assessment levied under the provisions of this section for the repayment thereof. The governing board may issue negotiable evidence of debt to any person or persons performing work or services or furnishing anything of value in the organization of the district and for any other expenses necessarily incurred before the receipt of funds arising from assessments or benefits.

Section 26. Short-term borrowing; bonds.--

a. ISSUANCE OF BOND ANTICIPATION NOTES,--In addition to the other powers provided for in this act, the district shall have the power to borrow money in anticipation of the sale of 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 district board may determine in compliance with general law, 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 district 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 district board shall determine. Such notes shall be paid from the proceeds of such bonds when issued. The district 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.

b. SHORT-TERM BORROWING.-- The district at any time may obtain loans, in such amount and on such terms and conditions as the district 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 bear such interest as the district board may determine in compliance with general law, and may be payable from and secured by a pledge of such funds, revenues, taxes, and assessments as the district board may determine. The district may issue negotiable notes, warrants, or other evidence of debt to be payable at such times, to bear such interest as the district board may determine in compliance with general law, and to be sold or discounted at such price or prices not less than 95 percent of par value and on such terms as the district board may deem advisable. The district 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 electors residing in the district shall not be necessary except when required by the State Constitution.

c. AUTHORIZATION AND FORMS OF BONDS.-- Any general obligation bonds or revenue bonds may be authorized by resolution or resolutions of the district 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 district board may, by resolution, authorize the issuance of bonds and 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, in compliance with general law; 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; the manner of execution of bonds; and any and all other terms, covenants, and conditions thereof and the establishment of revenue or other funds. Such authorizing resolution shall further provide that such bonds shall be executed in accordance with Chapter 279, Florida Statutes, the Registered Public Obligations Act of Florida. 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 had remained in office until such delivery.

d. ISSUANCE OF ADDITIONAL BONDS.-- The district board may authorize the issuance of additional bonds, upon such terms and conditions as the district 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.

e. 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 are 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 district board. Refunding bonds may be issued at any time when in the judgment of the district board 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 bonds except in cases in which such approval is required by the State Constitution. The district 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 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 of this act pertaining to bonds of the district shall, unless the context otherwise requires, governs the issuance of refunding bonds, the form and other details thereof, the rights of the holders thereof, and the duties of the district board with respect thereto,

f. REVENUE BONDS.--

(a) 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 facility or combination of facilities; from the rates, fees, or other charges to be collected from the users of any facility or facilities; from any revenue-producing undertaking or activity of the district; or from any other sources or pledges security. Such bonds shall not constitute an indebtedness of the district, and the approval of the qualified electors shall not be required unless such approval is required by the State Constitution.

g. GENERAL OBLIGATION BOND.--

(1) The district shall have the power from time to time to issue general obligation bonds to finance or refinance capital projects or to refund outstanding bonds. Except for refunding

bonds, no general obligation bonds shall be issued unless the bonds are issued to finance or refinance a capital project and the issuance has been approved at an election held in accordance with the requirements for such election as prescribed by the State Constitution. Such elections shall be called by the board of the district. The expenses of calling and holding an election shall be at the expense of the district, and the district shall reimburse the county for any expenses incurred in calling or holding such election.

(2) 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 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 district board determines to issue general obligation bonds for more than one capital project, the approval of the issuance of the bonds for each and all such projects may be submitted to the electors on one and the same ballot. The failure of the electors to approve the issuance of bonds for any one or more capital projects shall not defeat the approval of bonds for any capital project which has been approved by the electors.

h. LIMITATION ON ISSUANCE OF BONDS.--

(1) Ad valorem funding shall not be used to support the issuance of bonds, unless the bond issue has been approved by referendum.

(2) Annual debt service (annual retirement of long-term debt plus all interest) as a percentage of total revenue from millage must be less than 10 percent of all district revenue.

i. ADDITIONAL AUTHORITY.-- The district shall have the authority to determine whether to issue taxable or tax-exempt bonds under this section and whether the bonds are to bear interest at a fixed rate or a variable rate or rate, and the

district shall have the authority to determine the security for the bonds, including any credit enhancements.

Section 26. Unit development; powers of supervisors to designate units of district; financing assessments for each unit.--The governing board of the St. Johns Forest Special Taxing District shall have the power and is hereby authorized in its discretion to designate areas or parts of said district as separate administrative and financial "units." The units into which said district may be so divided shall be given appropriate numbers or names by the governing board so that the units may be readily identified and distinguished. The board shall have the power to fix and determine the location, area, and boundaries of the lands to be included in each and all such units, the type and amount of work needed therein, the order of development thereof, and the method of carrying on the work in each unit. The unit system provided by this section may be conducted, and all the proceedings by this section and this act authorized in respect to such unit or units may be carried on and conducted, at any time as the governing board in its discretion may determine to be appropriate. If the board shall determine it is advisable to implement the district infrastructure and service plans by units, as authorized by this section, the board shall, by resolution duly adopted and entered upon its minutes, declare its purpose to conduct such work accordingly, and shall at the same time and manner fix the number, location, and boundaries of and description of lands within such unit or units and give them appropriate numbers or names. All the provisions of this act shall apply within all of such units, and the enumeration of or reference to specific powers or duties of the supervisors, or any other officers or other matters in this act as hereinabove set forth, shall not limit or restrict the application of any and all of the proceedings and powers herein to such units. All assessments, levies, taxes, bonds, and other obligations made, levied, assessed, or issued for or in respect to any such unit or units shall be a lien and charge solely and only upon the lands

in such unit or units, respectively, for the benefit of which the same shall be levied, made, or issued, and not upon the remaining units or lands in said district. The governing board may at any time amend its resolutions by changing the location and description of lands in any such unit or units; and provided, further, that if the location of or description of lands located in any such unit or units is so changed, proceedings shall be had and done in that regard as are provided in this section for the original creation of such unit or units. Provided, however, that if, after the approval of the commissioners report of benefits in such unit or units, or the issuance of bonds or other obligations which are payable from taxes or assessments for benefits levied upon lands within such unit or units, the governing board finds the infrastructure or service plan for any such unit or units insufficient or inadequate for efficient development, the plan may be amended or changed and the unit or units may be amended or changed as provided in this section by changing the location and description of lands in any such unit or units, by detaching lands therefrom, or by adding lands thereto.

Section 27. Interlocal Cooperation.--For purposes of implementing the powers and authority of the district and assuring adequate funding for the construction, maintenance and operation of infrastructure, and to insure the security for any bonds issued by the St. Johns Forest Special Taxing District remains unimpaired, said district is empowered to enter into interlocal agreements pursuant to Chapter 163, F.S., to exercise jointly with any other public agency of the state or federal government any power, privilege or authority which such agencies on the district might exercise jointly.

In the event the Board of County Commissioners of St. Johns County establishes a Municipal Services Taxing Unit, or subunit thereof, within any geographic area encompassed in whole or in part by the St. Johns Forest Special Taxing District, the county and the district may enter into an interlocal agreement providing for joint planning, financing, construction,

maintenance, and operation of lands and improvements to accomplish the transition from agricultural uses to settlement uses.

Section 28. Severability.--If any provision of this act or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

Section 29. Effect of conflict.--In the event of a conflict between the provisions of this act and the provisions of any other act, the provisions of this act shall control to the extent of such conflict.

Section 30. This act shall take effect upon becoming a law.

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