

353

ORDINANCE NO. 75-59

AN ORDINANCE ESTABLISHING A MUNICIPAL SERVICE TAXING UNIT FOR ALL OF THE UNINCORPORATED AREA OF COMMISSIONER DISTRICT NUMBER THREE (3) OF NASSAU COUNTY, FLORIDA, WITHIN WHICH WILL BE PROVIDED FIRE PROTECTION; FIRE PROTECTION SERVICE: SAID FIRE PROTECTION SERVICE TO BE PROVIDED BY FUNDS DERIVED FROM TAXES WITHIN SAID UNIT; PROVIDING FOR THE LEVYING AND COLLECTING OF TAXES AND THE GOVERNING OF SAID UNITS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, under Chapter 125 of the Florida Statutes it is the responsibility of the County Commission under its power to protect the health and welfare of its citizens, and

WHEREAS, fire protection and fire protection service are important to the health and welfare of the citizens of Nassau County.

THEREFORE, BE IT RESOLVED AND ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, in a meeting duly assembled that a municipal service taxing unit for the unincorporated areas of Commissioner District Number Three (3) of Nassau County be established to provide fire protection and fire protection service under the terms and conditions as expressed herein.

SECTION 1. TITLE.

This municipal service taxing unit shall be known as the Nassau County Fire Protection Service Unit.

SECTION 2. PURPOSE.

It is hereby declared that the purpose of this fire protection unit is to provide services to protect the citizens of the unincorporated areas of Commissioner District Number Three (3) of Nassau County from the ravages of fire.

SECTION 3. ESTABLISHMENT OF DISTRICT.

The board of county commissioners, hereinafter referred to as the board, establishes one fire protection service unit in Nassau County. This district consists of all of the areas of Commissioner District Number Three (3) of such county, provided, however, that no lands located within the territorial boundaries of any city, town or other municipality in said county shall be included within such district except upon the adoption or enactment of an ordinance by the governing body of such city, town or other municipality consenting to and approving the inclusion of such lands in the district.

SECTION 4. GOVERNING BODY OF DISTRICT.

The board of county commissioners of Nassau County shall be the governing body of such fire protection unit. Such unit shall be a body corporate and politic, exercising essential governmental functions and shall have the power to sue and be sued; to contract; to adopt and use a common seal and alter the same at pleasure; to purchase, hold, lease or otherwise acquire and convey such real property and personal property and interests therein as may be necessary or proper to carry out the purposes of this ordinance, and do all things as allowed by the law of the State of Florida. The clerk of the board shall be ex officio the clerk and treasurer of the fire protection unit.

SECTION 5. PRELIMINARY EXPENSES.

The preliminary expenses for the creation and establishment of any such fire protection unit, including expenses for legal, financial or other services in connection with the preliminary report undertaken, shall be payable out of general funds of the county, but shall be a reimbursable expense to be paid from any fund of said fire protection unit raised to accomplish the purpose of this ordinance.

SECTION 6. POWERS OF FIRE PROTECTION UNIT.

The board of county commissioners for and on behalf of the fire protection unit created hereunder in addition to and supplementing other powers granted in this ordinance, is hereby authorized and powered:

- (1) RULES. To make rules and regulations for its own government and proceedings and to adopt an official seal for the fire protection unit;
- (2) EMPLOYMENT. To employ engineers, attorneys, accountants, financial or other experts and such other agents and employees as said commission may require or deem necessary to effectuate the purpose of this ordinance or to contract for any such services;

- 355
- (3) FIRE PROTECTION FACILITIES. To acquire, construct, reconstruct or improve fire protection facilities in and for said fire protection unit including the acquisition of any fire protection facilities heretofore constructed by any person, firm, corporation or other body, or heretofore partially constructed by any person, firm, corporation, or other body, and the completion of such fire protection facilities by such fire protection unit and to have the exclusive control and jurisdiction of such fire protection facilities;
- (4) ACQUISITION OF LANDS. To acquire by purchase, gift, lease, condemnation or eminent domain or any other manner, such lands within the territorial extent of the fire protection unit as may be reasonably necessary, for constructing and maintaining the facilities and making the improvements required to carry out the intent of this ordinance, including without limiting the meaning of the foregoing general terms, the right to acquire by condemnation or eminent domain such lands and any interest therein, reasonably necessary for any such purpose that may already be devoted to public use for county, municipal, district, railroad or public utility purposes where and to the extent that the same may cross, intersect or be situate upon or within the area of such land hereinbefore referred to, and the fire protection unit shall also have the right to acquire by purchase, gift, lease, condemnation or eminent domain, or in any other manner, land, timber, earth, rock and other materials or property, and property rights, including riparian rights, in such amounts as may be reasonably necessary or useful in the development of the works or improvements before referred to.

Condemnation or eminent domain proceedings shall be maintained by and in the name of the fire protection unit and the procedure shall be, except insofar as is altered hereby, that prescribed for use by counties in Florida;

- (5) VIOLATIONS. To restrain, enjoin or otherwise prevent the violation of this ordinance or of any resolution, rule or regulation adopted pursuant to the powers granted by this ordinance;
- (6) JOINDER WITH OTHER ENTITIES. To join with any other district or districts, units, cities, towns, counties or other political subdivisions, public agencies, or authorities in the exercise of common powers where allowed by state law;

SECTION 7. TAXATION.

The purpose for which this fire protection unit is created, as set out in section 2 of this ordinance, is hereby declared to be a county purpose, for the accomplishment of which taxes upon all real and personal property within the territorial limits of the authority are by this ordinance and state law authorized to be levied, assessed and collected.

SECTION 8. DEPOSITORIES; PAYMENTS BY WARRANTS.

All fire protection unit funds shall be deposited in a bank or banks or federal or state savings and loan associations to be designated by the board, but before any fire protection unit moneys are deposited in such depository or depositories, security shall be furnished the fire protection unit ample to protect such deposits to the full extent and amount that such deposits shall not be otherwise protected or insured by federal deposit insurance corporation, or federal saving and loan insurance corporation. Funds of the fire protection unit shall be paid out only upon warrant signed by the treasurer of the district and countersigned by the chairman or vice-chairman.

No warrants shall be drawn or issued disbursing any of the funds of the district except for a purpose authorized by this Ordinance and only when the account or expenditure for which the same is to be given in payment has been audited and approved by the board.

SECTION 9. LEVY, ASSESSMENT AND COLLECTION OF TAXES.

The Board shall have and is hereby granted the power to determine annually on or before July 15, beginning July 15, 1976, by resolution the amount of money that will be required to carry on the development and maintenance of the works and improvements under this ordinance for the ensuing fiscal year (which fiscal year shall be the same as that of Nassau County), and the millage not exceeding two (2) mills on the dollar of the taxable real and personal property within the fire protection unit that will be required to be levied to produce the said amount of money set forth in the resolution; provided that the determination of the amount of money to be raised and the millage to be levied may be delayed until the board receives from the county tax assessor and the comptroller the information they are required to furnish the board as set out in this section of this ordinance; immediately upon the adoption of the resolution, a certified copy thereof shall be furnished to the board of county commissioners of Nassau County and the board of county commissioners of Nassau County shall, for the year named in the certified copy of the resolution, levy, assess, collect and enforce taxes upon all taxable, real and personal property within the fire protection unit; provided that in no event shall the board of county commissioners levy for the fire protection unit, taxes in any one year in excess of two (2) mills on the dollar of all taxable real and personal property within the fire protection unit. The procedure to be followed to accomplish the purpose of this section shall be as hereinafter set out, to wit:

- (1) The County Tax Assessor of Nassau County, each year beginning with the year 1976, immediately after the tax assessment roll of said county has been reviewed and equalized by the board of county commissioners of

said county, shall report to the board the assessed valuation of all taxable real and personal property in the fire protection unit, and the Comptroller of the State of Florida, shall, annually, beginning with the year 1976, report to the board, at the time he is required by law to report to the county tax assessors, the assessed valuation of all railroad lines, railroad property, telephone and telegraph lines, and telephone and telegraph property and all other taxable property within said fire protection unit over which he has jurisdiction for valuation or assessment purposes. The sum of all assessments so reported by the county tax assessor of Nassau County and the comptroller of the State of Florida, shall be the assessed value of taxable property of said fire protection unit for that year for the purposes of district taxes and taxation under the provisions of this ordinance.

- (2) The board shall immediately thereupon, by resolution determine the total amount to be raised by taxation in such year upon the taxable property within the fire protection unit, and shall, in and by said resolution, fix and determine the millage on each dollar valuation of property on said assessment rolls, which, when levied, will raise the said amount so determined as aforesaid as the total amount to be raised by taxation in that year, and in and by said resolution the board shall direct the board of county commissioners to levy, assess and fix said millage as the rate of taxation upon all the taxable real and personal property within the fire protection unit; provided that the fire protection unit shall not direct the county commissioners of Nassau County to levy and assess any tax for any one year in excess of two (2) mills on the dollar upon all taxable

real and personal property within the fire protection unit and the board of county commissioners shall not within any one year levy and assess for the fire protection unit more than two mills on the dollar upon the taxable real and personal property within the fire protection unit.

- (3) A certified copy of such tax resolution executed in the name of the fire protection unit by its chairman, or vice-chairman, and attested by its secretary, under its corporate seal, shall immediately be delivered to the board of county commissioners of Nassau County.
- (4) It shall be the duty of said board of county commissioners, each year (a) to levy, assess and fix the millage and the rate of taxation upon all the taxable real and personal property within the fire protection unit as set forth in the certified copy of the resolution of said board and (b) to certify the said millage to the Comptroller of the State of Florida and (c) to order the assessor of said county to levy and assess, and the county tax collector to collect, a tax at the millage fixed by said board of county commissioners upon all of the taxable real and personal property within said fire protection unit for said year, and said levies and assessments shall be included in the tax roll and warrant of the tax assessor for said county for each fiscal year thereafter. The tax collector of said county shall collect such taxes so levied by the board of county commissioners for the said fire protection unit in lawful money of the United States in the manner and at the same time as county taxes are collected, and shall pay and remit the same upon collection to the board.
- (5) It shall be the duty of the Comptroller of the State of Florida each year, to assess and levy upon all railroad

lines and railroad property, telephone and telegraph lines and telephone and telegraph property, and all other taxable property within his jurisdiction and located within the fire protection unit, a tax at the rate prescribed by the board of county commissioners of Nassau County, and certified to him by the board of commissioners of Nassau County, and to collect in lawful money of the United States the tax thereon in the same manner and at the same time as he is required by law to assess and collect such taxes for county purposes, and to remit the same when collected to the board.

- (6) The Tax Assessor, Tax Collector and Board of County Commissioners of Nassau County, and the Comptroller shall, when requested by the board, prepare from their official records and deliver to the board any and all information that may be requested from time to time from them regarding the tax valuations, levies, assessments or collections in such county.

SECTION 10. ENFORCEMENT OF TAXES.

All taxes levied and assessed by the board of county commissioners of Nassau County for the fire protection unit (beginning with the year 1976) shall be collected and the enforcement thereof shall be at the same time and in the same manner as other county taxes are collected and enforced and when so collected shall be paid over to the board for its use pursuant to this ordinance.

SECTION 11. LOANS; PROMISSORY NOTES; LIMITATION OF AMOUNT BORROWED.

The board is hereby authorized to borrow money at such time or times as it may deem necessary to carry out the purpose of this ordinance and to execute and deliver its promissory note or notes therefor bearing interest as fixed by the board; provided, that the board shall not borrow any sum of money nor give its promissory note therefor, for a period of time longer than twenty-five (25) years,

and the total amount of money borrowed and outstanding shall not exceed two hundred fifty thousand dollars (\$250,000.00) at any one time.

SECTION. 12. PUBLICATION OF ANNUAL FINANCIAL STATEMENT.

At least once in each year, the board shall publish in some newspaper published in Nassau County a complete detailed statement of its financial condition including a list of all moneys received and disbursed by the board during the preceding year.

SECTION 13. EXEMPTION OF FIRE PROTECTION UNIT FROM TAXATION.

All real and personal property owned, leased, controlled or used by the fire protection unit shall be exempt from all county, municipal, taxing district and other ad valorem taxes and special assessments for benefits.

The provisions of this ORDINANCE SHALL BECOME EFFECTIVE UPON BECOMING LAW.

PASSED and ADOPTED this 30th day of December, 1975.



BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA

John H. Armstrong Sr.
Chairman

ATTEST:

D. O. Oxley
D. O. Oxley
Ex-Officio Clerk