

ARTICLE II. - COMPASS LAKE IN THE HILLS MUNICIPAL SERVICES TAXING UNIT^[2]

Sec. 86-31. - Established.

Pursuant to the authority granted in F.S. § 125.01(1)(q), there is hereby created and established a municipal services taxing and benefit unit, to be known as the Compass Lake in the Hills Municipal Services Taxing and Benefit Unit, referred to in this article as "the unit." The lands to be included within its boundaries are described in exhibit A, a copy of which is attached to Ordinance No. 84-7 and made a part of this article as if fully set out in this section.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-32. - Purpose.

The purpose of the unit shall be to provide to the lands contained therein recreation services and facilities, law enforcement, road maintenance, and such other municipal services permitted under this article and F.S. ch. 125 as may, in the future, be deemed appropriate by the board of county commissioners.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-33. - Governing body.

Pursuant to the provisions of F.S. § 125.01(2), the board of county commissioners shall be the governing body of the unit. The unit is a financing entity of the county and not a special district or a separate political entity.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-34. - Powers.

- (a) The board of county commissioners shall have all express and implied powers permitted by law for the government, management and operation of the unit, including, but not limited to, the power: to levy and collect ad valorem taxes, special assessments, and service charges on real and tangible personal property; to issue bonds, revenue certificates, and other obligations of indebtedness, which power shall be exercised in such manner and subject to such limitations as are provided by general law; to provide for fire protection, law enforcement, recreation services and facilities, water, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, and other essential facilities and municipal services to landowners and residents of the unit; and to enter into appropriate contracts for the exercise of these powers.
- (b) The board of county commissioners shall have the specific authority to hire and to employ such attorneys, accountants, engineers, or other employees, firms, or corporations as shall be necessary, in the discretion of the board, to carry out the purposes for which the unit was created. The board of county commissioners shall also be authorized to contract for the providing of services, material, labor, goods or other necessities directly with the board of county commissioners, with the governing body of any municipality or governmental subdivision, with the state or any of its departments or agencies, or with any private person, firm, or for-profit or not-for-profit corporation.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-35. - Special assessments; rate of assessment.

In the board of county commissioners' sole discretion, a special assessment of not more than \$150.00 per lot or subdivided parcel per year may be levied and collected on the property in the unit for the providing of municipal services and facilities as specified in this article and as determined by the board. For the purpose of levying special assessments against the property in the unit, it is conclusively determined and declared that a special benefit is conferred on each lot and subdivided parcel which is appraised by the county property appraiser for ad valorem taxation purposes in excess of \$1,000.00. Such special benefit, which is a valuable appurtenance to lots and subdivided parcels appraised in excess of \$1,000.00, shall be deemed to accrue equally to each of such lots and subdivided parcels and, accordingly, the rate of assessment for each of such lots and subdivided parcels shall be equal. Lots and subdivided parcels with an appraised value of \$1,000.00 or less shall be conclusively deemed to receive no benefit and no special assessment shall be levied against such lots and subdivided parcels.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-36. - Ad valorem taxes.

In the board of county commissioners' sole discretion, an ad valorem tax of not more than ten mills per year may be levied and collected on all taxable real and tangible personal property within the unit, for the providing of municipal services and facilities as specified in this article and as determined by the board.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-37. - Method of levy and collection.

All ad valorem taxes and special assessments of the unit shall be levied and collected in the manner provided by law for the levy and collection of county ad valorem taxes and county and municipal special assessments. All special assessments and taxes of the unit shall constitute a lien, as of January 1 of each tax year, commencing January 1, 1984, of equal dignity with the lien for county taxes, upon all the real and personal property against which such special assessments and taxes shall be levied. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-38. - Fiscal year; excess funds to be carried over.

The unit shall begin its fiscal year on October 1 and shall end it on September 30 of each year, in accordance with F.S. § 218.33. Any excess funds from any prior fiscal year shall be carried over into the subsequent budget year, as generally provided by law, and shall not be returned directly to property owners.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-39. - Budget.

- (a) Prior to October 1 of each year, the board shall adopt an annual budget for the unit. Such budget shall be prepared in the manner and within the time periods required for the adoption of a tentative and final budget for the county. The budget shall outline in detail the specific services and budgeted costs therefor to be expended by the board within the unit.
- (b) Any input of information or request for services or expenditures from any affected property owner or any the property owners' or residents' association shall be made, in writing, to the board on or before June 1 of each year.

(Ord. No. 16-07, § 2, 7-12-2016)

Sec. 86-40. - Exclusivity of revenues, facilities and expenditures.

All revenues, proceeds, income and assets generated from any assessment or levy authorized in this article shall be used exclusively to provide those services and facilities within the unit that are deemed necessary and appropriate by the board of county commissioners and for no other purpose whatsoever. No funds generated by the general ad valorem taxation or special assessment against the lands or properties lying within the county outside of the unit shall be used for the support of the specific services, facilities, or functions provided for in the budget and/or activities of the unit, as ultimately determined by the board. Provided that the requirements of this section are complied with, the acceptance by property owners and residents of the unit of any benefits and services budgeted, contracted for, paid for, or otherwise directly or indirectly supplied by the board, acting on behalf of the unit, shall create a presumption that such benefits, services, or facilities are in addition to those normally provided to the property owners and residents by the county, and for the special benefit, convenience and welfare of the owners of lands and residents in the unit. Contracts, agreements, or commitments of any kind entered into by the board on behalf of the unit or in the providing of any service, facility, or item referred to or funded in the unit's budget shall be conclusively deemed to be the responsibility and a liability of the unit and not a debt, responsibility or liability of the board or of the county. No claim or debt against the unit shall constitute any claim against any property, revenues, or rights of the board of county commissioners, as an entity or individually, or against the county. The unit shall indemnify and hold harmless, and shall pay the cost of defense of the board, any of its members or employees and of the county as to any liability of the board, any of its members or employees, or of the county arising out of any matter pertaining to the unit or to the exercise of any powers or authority contained in this article.

