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**TITLE XXI**

**DRAINAGE**

**CHAPTER 298**

**DRAINAGE AND WATER CONTROL**

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298.001 Districts designated as “water control” districts.—A water management district or a drainage district heretofore or hereafter created pursuant to the method authorized in this chapter or a water management district created by special act to operate under the authority of this chapter shall be designated as a water control district.

History.—s. 1, ch. 78-153.

298.005 Definitions.—As used in this chapter, the term:

1. “Jurisdictional water management district” means the chapter 373 water management district or districts within which the lands encompassed by a water control district are located.

2. “Owner” means the owner of the freehold estate, subject to assessment pursuant to this chapter, as appears by the deed record. The term does not include reversioners, remaindermen, or mortgagees, who are not to be counted and need not be notified by publication or served by process, but are to be represented by the present owners of the freehold estate in any proceeding under this chapter.

3. “Water control plan” means the comprehensive operational document that describes the activities and improvements to be conducted by a water control district authorized under this chapter and includes any district “plan of reclamation,” “water management plan,” or “plan of improvement” that details the system of water management improvements implemented by a water control district.

History.—s. 38, ch. 6458, 1913; RGS 1135; CGL 1490; s. 1, ch. 97-40; s. 1, ch. 98-329; s. 3, ch. 2000-308.

Note.—Former s. 298.68.

298.01 Formation of water control district.—It is the legislative intent that those water control districts established prior to July 1, 1980, pursuant to the process formerly contained in this section and former ss. 298.02 and 298.03, may continue to operate as outlined in this chapter. However, on and after that date, no water control district may be
created except pursuant to s. 125.01 or a special act of the Legislature. Upon formation of a water control district by a special act of the Legislature, the circuit court of the county in which a majority of the land within the district is located shall thereafter maintain and have original and exclusive jurisdiction, coextensive with the boundaries and limits of the water control district without regard to county lines, for all purposes of this chapter.

History. — s. 1, ch. 6458, 1913; RGS 1098; CGL 1451; s. 7, ch. 22858, 1945; ss. 25, 35, ch. 69-106; s. 1, ch. 72-291; s. 1, ch. 79-5; s. 17, ch. 79-65; s. 1, ch. 80-281; s. 20, ch. 2015-2.

298.11 Landowners’ meetings; election of board of supervisors; duties of Department of Environmental Protection. —

(1) Within 20 days after the effective date of a special act creating a district, notice of a landowners’ meeting shall be given as provided in the special act. The notice shall be published once a week for 2 consecutive weeks in a newspaper of general circulation in each county in which lands of the district are located, the last publication to be not less than 10 nor more than 15 days before the date of the meeting. The meeting of the owners of the lands located in the district shall be scheduled, at a day and hour specified, at some public place in the county within which most of the district lands are located, for the purpose of electing a board of three supervisors, to be composed of owners of the lands in the district and residents of the county or counties in which the district is located.

(2) The landowners, when assembled, shall organize by the election of a chair and secretary of the meeting, who shall conduct the election. At the election, each and every acre of assessable land in the district shall represent one share, and each owner shall be entitled to one vote in person or by proxy in writing duly signed, for every acre of assessable land owned by him or her in the district, and the three persons receiving the highest number of votes shall be declared elected as supervisors. The appointment of proxies shall comply with s. 607.0722. Landowners owning less than 1 assessable acre in the aggregate shall be entitled to one vote. Landowners with more than 1 assessable acre are entitled to one additional vote for any fraction of an acre greater than \( \frac{1}{2} \) acre, when all of the landowners’ acreage has been aggregated for purposes of voting. The landowners shall at such election determine the length of the terms of office of each supervisor so elected by them, which shall be respectively 1, 2, and 3 years, and they shall serve until their successors shall have been elected and qualified.

(3) The Department of Environmental Protection, at any such meeting, may represent the state, and shall have the right to vote for supervisors, or upon any matter that may come properly before said meeting to the extent of the acreage owned by the state in such district, provided such acreage is subject to assessment by the water control district, which vote may be cast by any person designated by said department. Guardians may represent their wards, executors and administrators may represent estates of deceased persons, and private corporations may be represented by their officers or duly authorized agents. The owners and proxy holders of district acreage who are present at a duly noticed landowners’ meeting shall constitute a quorum for the purpose of holding such election or any election thereafter.

(4) Any elected or appointed supervisor may be removed by the Governor for malfeasance, misfeasance, dishonesty, incompetency, or failure to perform the duties imposed upon him or her by this chapter, and any vacancies which may occur in any such office so filled by appointment shall be filled by the Governor as soon as practicable.

History. — s. 4, ch. 6458, 1913; RGS 1101; CGL 1454; ss. 25, 35, ch. 69-106; s. 7, ch. 72-291; s. 1, ch. 76-181; s. 4, ch. 79-5; s. 22, ch. 79-65; s. 1, ch. 91-221; s. 120, ch. 95-356; s. 885, ch. 95-148; s. 2, ch. 97-40; s. 2, ch. 98-329; s. 5, ch. 2000-308.

298.12 Annual election of supervisors; term of office; vacancy. —

(1) Every year in the same month after the time for the election of the first board of supervisors, it shall call a meeting of the landowners in the district in the same manner as is provided for in s. 298.11, and the owners of land in such district shall meet at the stated time and place and elect one supervisor. Owners whose assessments have not been paid for the previous year are not entitled to vote. In case of their failure to elect, the Governor shall appoint such supervisor, who shall hold the supervisor’s office for 3 years or until his or her successor is elected and qualified; and in case of a vacancy in any office of supervisor elected by the landowners, the remaining supervisors or, if they fail to
act within 30 days, the Governor may fill such vacancy until the next annual meeting, when a successor shall be elected for the unexpired term.

(2) A vacancy in any of the three elected positions on the Melbourne-Tillman Water Control District Board of Supervisors which is not filled by a vote of the district’s landowners pursuant to the provisions of this section shall be filled by the Brevard County Board of County Commissioners within 30 days. The supervisor so appointed shall fill such vacancy until the next annual meeting when a successor shall be elected by the landowners for the unexpired portion of the term. A vacancy in any of the two appointed supervisor positions shall be filled by the Brevard County Board of County Commissioners within 30 days.

**Historical Notes:**
- s. 5, ch. 6458, 1913; RGS 1102; CGL 1455; ss. 25, 35, ch. 69-106; s. 2, ch. 76-181; s. 5, ch. 79-5; s. 121, ch. 94-356; s. 886, ch. 95-148; s. 3, ch. 97-40; s. 3, ch. 98-329; s. 6, ch. 2000-308.

### 298.13 Supervisor’s oath of office.

- Each supervisor, before entering upon his or her official duties, shall take and subscribe to an oath before some officer authorized by law to administer oaths, that the supervisor will honestly, faithfully and impartially perform the duties devolving upon him or her in office, as supervisor of the district in which he or she was elected or appointed, and that the supervisor will not neglect any of the duties imposed upon him or her by this chapter.

**Historical Notes:**
- s. 6, ch. 6458, 1913; RGS 1103; CGL 1456; s. 6, ch. 79-5; s. 261, ch. 95-148.

### 298.14 Organization of board; annual reports to landowners; compensation of members of board.

- Immediately after their election or appointment, the board of supervisors shall meet at some convenient place; choose one of their number to serve as president of the board; and elect as secretary some suitable person, who may or may not be a member of the board, and who may be required to execute bond for the faithful performance of the secretary’s duties, as the board of supervisors may require. Such board shall adopt a seal with a suitable device; and it shall keep a record of all of its proceedings in a substantially bound book to be kept for that purpose, which shall be open to inspection by any interested person or the person’s agent or attorney. The board of supervisors shall report to the landowners, at the annual meeting held under the provisions of s. 298.12, of what work has been done, either by engineers or otherwise. The members of the board shall be reimbursed for their travel expenses pursuant to s. 112.061, but shall receive no compensation for their service unless the landowners at the annual meeting determine to pay a compensation, which in no event may exceed $50 per day for the time actually engaged in work for the district and in attending sessions of the board; however, if the secretary is a member of the board, he or she is entitled to compensation as provided in this chapter.

**Historical Notes:**
- s. 7, ch. 6458, 1913; RGS 1104; CGL 1457; s. 11, ch. 63-400; s. 1, ch. 65-517; s. 1, ch. 83-170; s. 262, ch. 95-148.

### 298.15 Record of proceedings.

- The board of supervisors of any district organized under this chapter shall cause to be kept a well-bound book, entitled “record of board of supervisors of __ district,” in which shall be recorded minutes of all meetings, proceedings, certificates, bonds given by all employees and any and all corporate acts, which record shall at all times be open to the inspection of anyone interested, whether taxpayer or bondholder. Copies of the record of proceedings shall be filed with the jurisdictional water management district upon request. Any interested person, whether landowner or not, shall be permitted to inspect the record of proceedings.

**Historical Notes:**
- s. 28, ch. 6458, 1913; RGS 1125; CGL 1478; s. 8, ch. 72-291; s. 23, ch. 79-65; s. 122, ch. 94-356; s. 4, ch. 97-40.

### 298.16 Appointment of district engineer; engineer’s duties.

1. Within 30 days after organizing, the board of supervisors shall appoint a district engineer, who may be an individual, copartnership, or corporation, and who shall engage such assistants as the board of supervisors may approve. Such district engineer shall faithfully and honestly perform all the duties required of him or her by said supervisors, and deliver to his or her successor all instruments, papers, maps, documents, and other things that may have come into the district engineer’s hands by virtue of his or her employment.

2. The district engineer shall have control of the engineering work in said district and may, whenever he or she deems it necessary, confer with the jurisdictional water management district, and he or she may, by and with the consent of the board of supervisors, consult any eminent engineer and obtain his or her opinion and advice concerning
the reclamation of lands in said districts. The said engineer shall make all necessary surveys of the lands within the boundary lines of said district, as described in the petition, and of all lands adjacent thereto that will be improved or reclaimed in part or in whole by any system of drainage that may be outlined and adopted.

(3) The engineer shall make a report in writing to the board of supervisors, with maps and profiles of said surveys, which report shall contain a full and complete water control plan for draining and reclaiming the lands described in the petition, or adjacent thereto, from overflow or damage by water, with the length, width, and depth of such canals, ditches, dikes or levees, or other works that may be necessary, in conjunction with any canals, drains, ditches, dikes, levees or other works heretofore constructed or built by the Board of Trustees of the Internal Improvement Trust Fund, or any other person, that may now be in process of construction, or which may be hereafter built by them, that may be necessary or which can be advantageously used in such water control plan; and also, an estimate of the costs of carrying out and completing the water control plan, including the cost of superintending the same and all incidental expenses in connection therewith. Maps and profiles shall also indicate so far as necessary the physical characteristics of the lands, and location of any public roads, railroads and other rights-of-way, roadways and other property or improvements located on such lands. A copy of the report required by this section shall be filed with the jurisdictional water management district.

History.—s. 8, ch. 6458, 1913; RGS 1105; CGL 1458; ss. 25, 27, 35, ch. 69-106; s. 9, ch. 72-291; s. 24, ch. 79-65; s. 123, ch. 94-356; s. 887, ch. 95-148; s. 5, ch. 97-40; s. 4, ch. 98-329.

298.17 Appointment and duties of treasurer of district; appointment of deputies; bond of treasurer; audit of books; disbursements by warrant; form of warrant.—The board of supervisors in any district shall select and appoint some competent person, bank or trust company, organized under the laws of the state, as treasurer of such district, who shall receive and receipt for all the drainage taxes collected by the county collector or collectors, and the treasurer shall also receive and receipt for the proceeds of all tax sales made under the provisions of this chapter. Said treasurer shall receive such compensation as may be fixed by the board of supervisors. Said board of supervisors shall also have the authority to employ a fiscal agent, who shall be either a resident of the state or some corporation organized under the laws of Florida and authorized by such laws to act as such fiscal agent for municipal corporations, who shall assist in the keeping of the tax books, collections of taxes, the remitting of funds to pay maturing bonds and coupons, and perform such other service in the general management of the fiscal and clerical affairs of the district as may be determined by such board; and said board shall have the right to define the duties of such fiscal agent and fix its compensation. Said board of supervisors shall furnish the secretary and the treasurer with necessary office room, furniture, stationery, maps, plats, typewriter, and postage. The secretary and the treasurer, or either of them, may appoint, by and with the advice and consent of the board of supervisors, one or more deputies as may be necessary. Said treasurer shall give bond in such amount as shall be fixed by the board of supervisors, conditioned that the treasurer will well and truly account for and pay out, as provided by law, all moneys received by him or her as taxes from the county collector, and the proceeds from tax sales for delinquent taxes, and from any other source whatever on account or claim of said district, which bond shall be signed by at least two sureties, or by some surety or bonding company, approved and accepted by said board of supervisors, and said bond shall be in addition to the bond for proceeds of sales of bonds, which is required by s. 298.47. Said bond shall be placed and remain in the custody of the president of the board of supervisors, and shall be kept separate from all papers in the custody of the secretary or treasurer. Said treasurer shall keep all funds received by him or her from any source whatever deposited at all times in some bank, banks, or trust company to be designated by the board of supervisors. All interest accruing on such funds shall, when paid, be credited to the district. The board of supervisors shall audit or have audited the books of the said treasurer of said district at least once each year and make a report thereof to the landowners at the annual meeting and publish a statement within 30 days thereafter, showing the amount of money received, the amount paid out during such year, and the amount in the treasury at the beginning and end of the year. A certified copy of said annual audit shall be filed with the state auditor. The treasurer of the district shall pay out funds of the district only on warrants issued by the district, said warrants to be signed by the president of the board of supervisors and attested by the signature of the secretary. All warrants shall be in the following form:
$ ___ Fund ___ No. of Warrant ___

Treasurer of ___ Water Control District, State of Florida. Pay to ___ Dollars out of the money in ___ fund of ___ Water Control District. For ___

By order of board of supervisors of ___ Water Control District, Florida.

(President of District.)

Attest: ___ (Secretary of District.)___

History.—s. 25, ch. 6458, 1913; RGS 1122; s. 1, ch. 9129, 1923; CGL 1475; s. 10, ch. 72-291; s. 7, ch. 79-5; s. 263, ch. 95-148.

298.18 Supervisors to employ attorney for district; duty of attorney.—The board of supervisors within 30 days after organizing shall employ an attorney to act for the district and to advise said board. Such employment shall be evidenced by an agreement in writing, which, as far as possible, shall specify the exact amount to be paid to said attorney for all services and expenses. Such attorney shall conduct all legal proceedings and suits in court where the district is a party or interested, and shall in all legal matters advise the said board of supervisors, all officers, employees or agents of said district and board, and generally look after and attend to all matters of a legal nature for said board and district. When the said board may deem it necessary, it may, by and with the advice of said attorney, and under the like terms and conditions as above set forth, employ another attorney.

History.—s. 27, ch. 6458, 1913; RGS 1124; CGL 1477.

298.19 Appointment and duties of superintendent of plant and operations and overseers.—For the purpose of preserving any ditch, drain, dike, levee or other work constructed or erected under the provisions of this chapter and for the taking care and the operation of the equipment owned by said district and the maintenance of the canals and other works of said district, including the removal of obstructions from the same, and such other duties as may be prescribed by said board, the board of supervisors may employ a superintendent of plant and operations who shall have charge and supervision of the works of the district after the construction of the same, and said board also may employ or appoint an overseer or overseers who shall hold their positions at the will of the board, and who shall assist said superintendent in the performance of the work aforesaid.

History.—s. 40, ch. 6458, 1913; RGS 1137; s. 1, ch. 9129, 1923; CGL 1492.

298.20 Supervisors to fix compensation for work and employees.—The board of supervisors, except where otherwise provided, shall, by resolution, at time of hiring or appointing, provide for the compensation for work done by any officer, engineer, attorney, or other employee and shall also pay the fees, and necessary expenses of all court and county officers who may, by virtue of this chapter, render service to said district. Reimbursement of travel expenses shall be made as provided by s. 112.061. It is understood that the ordinary fee statute does not apply to services rendered under this chapter by any county officer, but each such officer shall receive only a reasonable compensation for services actually rendered, the same to be fixed by the court in which the proceeding is pending, except where otherwise provided in this chapter, that said districts or petitioners for such corporations may prepare, write or print all copies of petitions, writs, orders, and decrees or other papers, and furnish same to the clerk or other officer for his or her use, and in such event said officer shall be entitled to receive as compensation for issuing the said writs and copies of petitions, decrees, orders, or other papers, only the reasonable value of the services actually rendered.

History.—s. 37, ch. 6458, 1913; RGS 1134; CGL 1489; s. 19, ch. 63-400; s. 8, ch. 79-5; s. 264, ch. 95-148.

298.21 Supervisors may remove officers and employees.—The board of supervisors may at any time remove any officer, attorney, chief engineer or other employee appointed or employed by said board.

History.—s. 47, ch. 6458, 1913; RGS 1144; CGL 1501.
298.22  **Powers of supervisors.**—The board of supervisors of the district has full power and authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan. Subject to the applicable provisions of chapter 373 or chapter 403, the board of supervisors:

1. May employ persons and purchase machinery to directly supervise, construct, maintain, and operate the works and improvements described in the water control plan, or may contract with others for the supervision, construction, maintenance, and operation of such works and improvements either as a whole or in part. Contracts for the construction of district facilities must be awarded under s. 255.20 and applicable general law.

2. May clean out, straighten, open up, widen, or change the course and flow, alter or deepen any canal, ditch, drain, river, watercourse, or natural stream; and concentrate, divert, or divide the flow of water in or out of said district; construct and maintain main and lateral ditches, canals, levees, dikes, dams, sluices, revetments, reservoirs, holding basins, floodways, pumping stations, and siphons, and may connect same, or any of them, with any canals, drains, ditches, levees, or other works that may have been heretofore, or which may be hereafter constructed by the Department of Environmental Protection or jurisdictional water management district, and with any natural stream, lake, or watercourse in or adjacent to said district.

3. May build and construct any other works and improvements deemed necessary to preserve and maintain the works in or out of said district; acquire, construct, operate, maintain, use, purchase, sell, lease, convey, or transfer real or personal property, including pumping stations, pumping machinery, motive equipment, electric lines and all appurtenant or auxiliary machines, devices, or equipment.

4. May contract for the purchase, construction, operation, maintenance, use, sale, conveyance and transfer of the said pumping stations, machinery, motive equipment, electric lines and appurtenant equipment, including the purchase of electric power and energy for the operation of the same.

5. May construct or enlarge, or cause to be constructed or enlarged, any and all bridges that may be needed in or out of said district, across any drain, ditch, canal, floodway, holding basin, excavation, public highway, railroad right-of-way, track, grade, fill or cut; construct roadways over levees and embankments; construct any and all of said works and improvements across, through or over any public highway, railroad right-of-way, track, grade, fill or cut, in or out of said district; remove any fence, building or other improvements, in or out of said district.

6. Shall have the right to hold, control and acquire by donation or purchase and if need be, condemn any land, easement, railroad right-of-way, sluice, reservoir, holding basin or franchise, in or out of said district, for right-of-way, holding basin for any of the purposes herein provided, or for material to be used in constructing and maintaining said works and improvements for implementation of the district water control plan.

7. May condemn or acquire, by purchase or grant, for the use of the district, any land or property within or without said district not acquired or condemned by the court as identified in the engineer’s report, and shall follow the procedure set out in chapter 73. Such powers to condemn or acquire any land or property within or without the district shall also be available for implementing requirements imposed on those districts subject to s. 373.4592.

8. May adopt resolutions and policies to implement the purposes of this chapter.

9. May assess and collect reasonable fees for the connection to and use of the works of the district.

10. May implement and authorize the comprehensive water control activities, including flood protection, water quantity management, and water quality protection and improvement, described in the water control plan.

11. May construct and operate facilities for the purpose of controlling and preventing the spread or introduction of agricultural pests and diseases.

12. May construct, manage, or authorize construction and management of resource-based recreational facilities that may include greenways, trails, and associated facilities.

**History.** — s. 26, ch. 6458, 1913; s. 1, ch. 7887, 1919; RGS 1123; CGL 1476; s. 1, ch. 14714, 1931; ss. 25, 27, 35, ch. 69-106; s. 11, ch. 72-291; s. 1, ch. 85-154; s. 9, ch. 94-115; s. 124, ch. 94-356; s. 6, ch. 97-40; s. 5, ch. 98-329; s. 7, ch. 2000-308; s. 9, ch. 2001-275; s. 1, ch. 2005-238.

298.225  **Water control plan; plan development and amendment.** —

1. Effective October 1, 1998, any plan of reclamation, water management plan, or plan of improvement developed and implemented by a water control district created by this chapter or by special act of the Legislature is considered a “water control plan” for purposes of this chapter.
(2) By October 1, 2000, the board of supervisors of each water control district must develop or revise the district’s water control plan to reflect the minimum applicable requirements set forth in subsection (3).

(3) Each water control plan for a district or unit must contain, if applicable:

(a) Narrative descriptions of the statutory responsibilities and powers of the water control district.

(b) A map delineating the legal boundary of the water control district and identifying any subdistricts or units within the district.

(c) Narrative descriptions of land use within the district and all existing district facilities and their purpose and function, and a map depicting their locations.

(d) Engineering drawings and narrative sufficient to describe each facility’s capacity for the management and storage of surface waters and potable water supply, if applicable.

(e) A description of any environmental or water quality program that the water control district has implemented or plans to implement.

(f) A map and narrative description of any area outside the water control district’s legal boundary for which the district provides services.

(g) Detailed descriptions of facilities and services that the water control district plans to provide within 5 years.

(h) A description of the administrative structure of the water control district.

(4) Information contained within a district’s facilities plan prepared pursuant to s. 189.08 which satisfies any of the provisions of subsection (3) may be used as part of the district water control plan.

(5) Before final adoption of the water control plan or plan amendment under s. 298.301, the board of supervisors must submit the proposed plan or amendment to the jurisdictional water management district for review. Within 60 days after receipt of the proposed water control plan or amendment, the governing board of the jurisdictional water management district, or the executive director or designee, if delegated, must review the proposed plan or amendment for consistency with the applicable water resource plans and policies and recommend to the board of supervisors any proposed changes. If the jurisdictional water management district determines that the proposed plan or amendment is incomplete, it may notify the water control district and request additional information. Upon such request, the deadline for review may be extended as agreed by the water control district and the jurisdictional water management district. Within 60 days after receipt of the applicable water management district’s recommended changes, the board of supervisors shall include the recommendations in the water control plan or plan amendment to the extent practicable. If the recommendations are not incorporated, the board of supervisors must specify its reasons in the water control plan or plan amendment adopted. A copy of the water control plan must be filed with the jurisdictional water management district and each local general purpose government within which all or a portion of the district’s lands are located. A district which has an adopted water control plan and is located entirely within an unincorporated portion of a county shall be the exclusive provider within the district for services and facilities as authorized by this chapter or special act and included in an adopted water control plan.

(6) The review or approval of the water control plan by the applicable water management district shall not constitute the granting of any permit necessary for the construction or operation of any water control district work and cannot be relied upon as any future agency action on a permit application.

(7) The board of supervisors must review the water control plan at least every 5 years following its initial development and adoption, and to the extent necessary, amend the plan in accordance with s. 298.301.

(8) If the preparation of a water control plan, engineer’s report, or amendments thereto under this section do not result in revision of the district’s current plan or require the increase of any levy of assessments or taxes beyond the maximum amount previously authorized by general law, special law, or judicial proceeding, a change in the use of said assessments or taxes, or substantial change to district facilities, the provisions of s. 298.301(2)-(9) do not apply to the plan adoption process. This section and s. 298.301 do not apply to minor, insubstantial amendments to district plans or engineer’s reports, and such amendments or reports may be adopted by resolution of the board of supervisors. Minor, insubstantial amendments include amendments to the water control plan which replace, relocate, reconstruct, or improve and upgrade district facilities and operations consistent with the adopted water control plan, but which do not require increasing assessments beyond the maximum amount authorized by law, or amendments to engineer’s reports which do not increase the total assessment of benefits.
298.23 Supervisors authorized to take land for rights-of-way, etc.; payment. — The board of supervisors of a district organized under this chapter shall not have the right to enter upon, or appropriate, any land for rights-of-way, holding basins or other works of the district, until the prices awarded to the owners of such land shall have been paid to such owners, or into the hands of the clerks of the circuit courts of the county or counties within which the respective lands are located for the use of such owners; and if the sums awarded be not so paid within 5 years from the date of filing the engineer’s reports, all proceedings as to the taking of such property for rights-of-way, holding basins and other works, not so paid for, shall abate at the cost of said district. Whenever any land is acquired by any district under the provisions of this chapter and the price of such property has been paid the owner by the district, the title, use, possession and enjoyment of such property shall pass from the owner and be vested in the district, and subject to its use, profit, employment and final disposition. The price awarded for all lands acquired by any district for rights-of-way, holding basins, or other works, and the amount of damage assessed by the board of supervisors to any tract or parcel of land or other property in the district, shall be paid in cash to the owner thereof or to the clerk of the court for the use of such owner, and that portion of any tract or parcel of land not taken for use of the district shall be assessed for the benefits accruing in accordance with the provisions in this chapter.

History. — s. 7, ch. 97-40; s. 6, ch. 98-329; s. 85, ch. 99-13; s. 8, ch. 2000-308; s. 2, ch. 2005-238; s. 82, ch. 2014-22.

298.24 Bridge construction. — All bridges contemplated by this chapter and all enlargements of bridges already in existence shall be built and enlarged according to and in compliance with the plans, specifications and orders made or approved by the chief engineer of the district. If any such bridge shall belong to any corporation, or be needed over a public highway or right-of-way of any corporation, the secretary of said board of supervisors shall give such corporation notice by delivering to its agent or officer, in any county wherein said district is situate, a copy of the order of the board of supervisors of said district declaring the necessity for the construction or enlargement of said bridge. A failure to construct or enlarge such bridge, within the time specified in such order, shall be taken as a refusal to do said work by said corporation, and thereupon the said board of supervisors shall proceed to let the work of constructing or enlarging the same at the expense of the corporation for the cost thereof, which costs shall be collected by said board of supervisors from said corporation, by suit therefor, if necessary. But before said board of supervisors shall let such work, it shall give some agent or officer of said corporation, authorized by the laws of this state to accept service of summons, or upon whom service of summons for said corporation might be made, at least 20 days’ actual notice of the time and place of letting such work. Any owner of land, within or without the district, may, at the owner’s expense, and in compliance with the terms and provisions of this chapter, construct a bridge across any drain, ditch, canal, or excavation in or out of said district. Each district shall have full authority to construct and maintain any ditch or lateral provided in its water control plan, across any of the public highways of this state, without proceedings for the condemnation of the same, or being liable for damages therefor. Within 10 days after a dredge boat or any other excavating machine shall have completed a ditch across any public highway, a bridge shall be constructed and maintained over such drainage ditch where the same crosses such highway; provided, however, the word corporation as used in this section shall not apply to counties.

History. — s. 30, ch. 6458, 1913; RGS 1127; CGL 1480; s. 10, ch. 79-5; s. 265, ch. 95-148; s. 9, ch. 97-40.

298.25 Type of bridges over drains in large counties. — Whenever any district cuts or digs a drain, canal or ditch across any public highway, in counties having a population of not less than 130,000, according to the last preceding state census, the style, type and character of such bridge shall be determined by the engineer of the county and the chief engineer of the district, and approved by a majority of the board of county commissioners of the county or counties in which the lands within the district are located; and the cost of the same, as estimated by the chief engineer of the district, shall be included by the district board of supervisors in the assessment for the construction of the water control plan.

History. — ss. 1, 2, ch. 11344, 1925; CGL 1481, 1482; s. 11, ch. 79-5; s. 10, ch. 97-40.
298.26 District engineer to make annual reports to supervisors; approval of reports; water control plan.— The district engineer shall make a report in writing to the board of supervisors once every 12 months or as directed by the board. The report shall describe the progress made and activities undertaken in furtherance of the water control plan, and may include suggestions and recommendations to the board as the district engineer deems appropriate. Upon receipt of the final report of said engineer concerning the surveys made of the lands contained in the district organized and the lands adjacent thereto and for reclaiming the same, the board of supervisors shall adopt such report, or any modification thereof approved by the district engineer, after consulting with him or her or someone representing the district engineer.

History.—s. 9, ch. 6458, 1913; RGS 1106; CGL 1459; s. 12, ch. 72-291; s. 25, ch. 79-65; s. 125, ch. 94-356; s. 888, ch. 95-148; s. 11, ch. 97-40; s. 7, ch. 98-329.

298.28 Watercourses to be connected with drainage of district; connecting drains after completion of plan of drainage.— At the time of the construction, in any district incorporated under this chapter, of the water control plan, all canals, ditches or systems of drainage already constructed in said district and all watercourses shall, if necessary to the drainage of any lands in said district, be connected with and made a part of the works and improvements of the plan of drainage of said district, but no canals, ditches, drains, or systems of drainage constructed in said district, after the completion of the aforesaid plan of drainage of said district, shall be connected therewith, unless the consent of the board of supervisors shall be first had and obtained; which consent shall be in writing and shall particularly describe the method, terms and conditions of such connection, and shall be approved by the chief engineer. Said connection, if made, shall be in strict accord with the method, terms, and conditions laid down in said consent. If the landowners wishing to make such connection are refused by the board of supervisors, or decline to accept the consent granted, the said landowners may file a petition for such connection in the circuit court having jurisdiction in said district, and the matter in dispute shall in a summary manner be decided by said court, which decision shall be final and binding on the district and landowners. No connection with the works or improvements of said plan of drainage of said district, or with any canal, ditch, drain or artificial drainage, wholly within said district, shall be made, caused or affected by any landowners, company or corporation, municipal or private, by means of, or with, any ditch, drain, cut, fill, roadbed, levee, embankment or artificial drainage, wholly without the limits of said district, unless such connection is consented to by the board of supervisors, or in the manner provided for in this chapter.

History.—s. 48, ch. 6458, 1913; RGS 1145; CGL 1502; s. 12, ch. 97-40.

298.301 District water control plan adoption; district boundary modification; plan amendment; notice forms; objections; hearings; assessments.—

(1) District infrastructure and works must be implemented pursuant to a water control plan. In the execution of the powers and authorities granted in this chapter, the district’s action must be consistent with any adopted local government comprehensive plan within which the lands of the district are located. The board of supervisors may, by resolution at a regular or special meeting noticed pursuant to chapter 189, consider the adoption of a district water control plan or plan amendment. Notice, hearing, and final adoption of any proposed water control plan or plan amendment must comply with the provisions of this chapter. For any district that was created or whose authorities or boundaries have been amended by special act, lands may be added to or deleted only through legislative modification of the special act. For those districts existing solely by judicial decree, lands may be added to or deleted from such districts by decree of the circuit court of the county in which the majority of the land within the district is located.

(2) Before adopting a water control plan or plan amendment, the board of supervisors must adopt a resolution to consider adoption of the proposed plan or plan amendment. As soon as the resolution proposing the adoption or amendment of the district’s water control plan has been filed with the district secretary, the board of supervisors shall give notice of a public hearing on the proposed plan or plan amendment by causing publication to be made once a week for 3 consecutive weeks in a newspaper of general circulation published in each county in which lands and other property described in the resolution are situated. The notice must 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 the name of district, District.

You are notified that the name of district, District, has filed in the office of the secretary of the district a resolution to consider approval of a water control plan or an amendment to the current water control plan to provide a summary of the proposed water control plan or plan amendment. On or before its scheduled meeting of (date and time), at the district’s offices located at (list address of offices), written objections to the proposed plan or plan amendment may be filed at the district’s offices. A public hearing on the proposed plan or plan amendment will be conducted at the scheduled meeting, and written objections will be considered at that time. At the conclusion of the hearing, the board of supervisors may determine to proceed with the process for approval of the proposed plan or plan amendment and direct the district engineer to prepare an engineer’s report identifying any property to be taken, determining benefits and damages, and estimating the cost of implementing the improvements associated with the proposed plan or plan amendment. A final hearing on approval of the proposed plan or plan amendment and engineer’s report shall be duly noticed and held at a regularly scheduled board of supervisors meeting at least 25 days but no later than 60 days after the last scheduled publication of the notice of filing of the engineer’s report with the secretary of the district.

Date of first publication: ________, (year).

(Chair or President, Board of Supervisors)

__________________________ County, Florida

(3) In addition to the publication of notice, a copy of the notice shall be served by first class mail on any owner of land within the district as shown on the current tax rolls, the water management district created under chapter 373 within which the district is located, the board of county commissioners of the county, and the governing body of any municipality within which the district is located.

(4) The engineer may at any time call upon the attorney of the district for legal advice and information relative to her or his duties. The engineer shall proceed to view the premises and identify all lands, within or without the district, to be acquired by purchase or condemnation and used for rights-of-way, or other works set out in the proposed plan or plan amendment. The engineer shall, with the advice of the district attorney, staff, and consultants, determine the amount of benefits and the amount of damages, if any, that will accrue to each subdivision of land (according to ownership), from carrying out and putting into effect the proposed plan or plan amendment. The engineer shall determine only those benefits that are derived from the construction of the works and improvements set out in the proposed plan or plan amendment. The engineer has no power to change the proposed plan or plan amendment without board approval.

(5) The engineer shall prepare a report arranged in tabular form, the columns of which are to be headed as follows: column one, “owner of property”; column two, “description of property”; column three, “number of acres”; column four, “amount of determined benefit”; column five, “amount of determined damages”; column six, “number of acres to be taken for rights-of-way, district works, etc.” The engineer shall also, by and with the advice of other employees and consultants of the district, estimate the cost of the works set out in the proposed plan or plan amendment, including the cost of and the probable expense of organization and administration. A maintenance assessment recommendation must also be included in each engineer’s report. However, the maintenance assessment may not be considered as part of the costs of installation or construction specified by the proposed plan or plan amendment in determining whether benefits exceed damages. The report shall be signed by the engineer and filed in the office of the secretary of the district. The secretary of the district, or deputy thereto, shall assist as needed in preparation of the report.

(6) Upon the filing of the engineer’s report, the board of supervisors shall give notice thereof by arranging the publication of the notice of filing of the engineer’s report together with a geographical depiction of the district once a
week for 2 consecutive weeks in a newspaper of general circulation in each county in the district. A location map or legal description of the land shall constitute a geographical depiction. The notice must be substantially as follows:

Notice of Filing Engineer’s Report for

______________ District

Notice is given to all persons interested in the following described land and property in ________ County (or Counties), Florida, viz.: (Here describe land and property) included within the ________ district that the engineer hereto appointed to determine benefits and damages to the property and lands situated in the district and to determine the estimated cost of construction required by the water control plan, within or without the limits of the district, under the proposed water control plan or plan amendment, filed her or his report in the office of the secretary of the district, located at (list address of district offices) on the ________ day of ________, ________, and you may examine the report and file written objections with the secretary of the district to all, or any part thereof, on or before (enter date 20 days after the last scheduled publication of this notice, which date must be before the date of the final hearing). The report recommends (describe benefits and damages). A final hearing to consider approval of the report and proposed water control plan or plan amendment shall be held (time, place, and date at least 25 days but no later than 60 days after the last scheduled publication of this notice).

Date of first publication: ________, ________

(Chair or President, Board of Supervisors)

______________ County, Florida

(7) Any party identified in subsection (3) may file written objections with the secretary of the district to any part or all of the engineer’s report and the proposed plan or plan amendment, within 20 days after the last published notice of filing of the engineer’s report.

(8) All objections and proposed revisions to the engineer’s report, water control plan, or plan amendment must be heard and determined by the board of supervisors at the public hearing so as to carry out liberally the purposes and needs of the district. If the board of supervisors determines at the final public hearing, upon examination of the engineer’s report and upon hearing all of the objections or proposed revisions, that the estimated cost of construction of improvements contemplated in the plan or plan amendment is less than the benefits determined for the lands in the district, the board of supervisors may approve and confirm the engineer’s report and water control plan or plan amendment; or, if the board of supervisors determines that any of the objections or proposed revisions to the engineer’s report, water control plan, or plan amendment should be sustained or implemented, it shall order the engineer’s report and water control plan or plan amendment changed to conform with its findings, and when changed, the board of supervisors shall approve and confirm or disapprove, as appropriate, the engineer’s report and water control plan or plan amendment and enter its order approving or disapproving, as appropriate, the engineer’s report and proposed water control plan or plan amendment as so revised. When any land or other property is shown by the engineer’s report to be needed for rights-of-way, or other works, the board of supervisors may institute proceedings under chapter 73 or chapter 74 in the circuit court of the proper county to condemn the lands and other property that must be taken or damaged in the making of improvements, with the right and privilege of paying into court a sum to be fixed by the circuit court judge and of proceeding with the work, before the assessment by the jury.

(9) The approval and confirmation of the engineer’s report by the board of supervisors establishes the amount and apportionment of assessments contained therein. The assessments so established are final and conclusive as to all land assessed, unless within 30 days after approval and confirmation of the engineer’s report an action for relief is brought in a court of competent jurisdiction. If the assessment against any land is reduced or abated by the court, the board of supervisors shall cause the engineer’s report to be amended accordingly. Unless such an action is commenced within the 30-day period, the assessment set forth in the engineer’s report is final and nonappealable as to such land.

History.—s. 13, ch. 97-40; s. 8, ch. 98-329; s. 21, ch. 99-6; s. 11, ch. 99-7; s. 3, ch. 2005-238.
298.305 Assessing land for development; apportionment of assessment.—

(1) After the engineer’s report has been approved by the board of supervisors, the proposed water control plan or plan amendment 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 levy a non-ad valorem assessment as approved by the board on all lands in the district to which benefits have been assessed, to pay the costs of the completion of the proposed works and improvements, as shown in the adopted plan or plan amendment and in carrying out the objectives of the district; and, in addition thereto, 10 percent of the total amount for contingencies. The assessment must be apportioned to and levied on each assessable tract of land in the district. Under s. 298.54, 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 the district works and activities and to defray the current expenses of the district. A maintenance assessment recommendation for the operation and maintenance of the district works and activities must be included in each engineer’s report considered by the board.

(2) The board of supervisors may issue bonds in accordance with s. 298.47 to pay the cost of the works and improvements described in the water control plan. Upon such determination, the board of supervisors shall levy a non-ad valorem assessment in a sum not less than an amount, 90 percent of which shall be equal to the principal of said bonds. In no event shall the total amount of all bonds to be issued by the district exceed 90 percent of the benefits assessed upon the lands of the district. Bonds issued under this section shall draw interest at a rate provided by general law and shall be made payable at such time and place as the board of supervisors may determine. The amount of the interest that will accrue on the bonds, as estimated by the board of supervisors, shall be included and added to the assessment, but the interest to accrue on the 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 water control plan are equal to, or in excess of, the benefits assessed.

History.—s. 14, ch. 97-40.

298.329 When works insufficient, supervisors have power to make a new or amended plan; additional levy; issuance of bonds; procedure.—

(1) If the works set out in the district water control plan 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 formulate a new or amended water control plan, containing new or modified public infrastructure or other authorized works, and additional assessments may be made in conformity with s. 298.305, the same to be made in proportion to the increased benefits accruing to the lands because of the additional works. Such new or amended plan shall be subject to review by the applicable water management district in accordance with s. 298.225.

(2) If the board of supervisors determines at any time that the amount of total assessments levied under this chapter or the funds derived from the sale of bonds are insufficient to pay the cost of works set out in the water control plan, the board of supervisors may make an additional levy to provide funds to complete the works and, in addition, up to 10 percent of the total amount for contingencies; and, may issue bonds to finance the increased cost of completing the works described in the water control plan; however, the principal amount of the additional bonds and the principal amount of any bonds previously issued to finance the works must not, in the aggregate, exceed 90 percent of the benefits assessed.

(3) If the board of supervisors determines at any time that the water control plan requires modification and that the amount of the total assessments levied under this chapter or the funds derived from the sale of bonds are insufficient to carry out the water control plan with the proposed modification, the board of supervisors may initiate plan amendment proceedings.

(4) After the engineer’s report has been approved and the resolution amending the water control plan adopted by the board of supervisors, the board may levy a non-ad valorem assessment on all lands in the district to which benefits have been assessed to pay the increased cost of completing the works and improvements described in the water control plan as amended. The assessment may include the cost of maintaining and operating the facilities and all incidental expenses in connection therewith, plus an additional 10 percent of the total amount for contingencies. The
additional assessments authorized to be levied under this section must be levied and collected in the same manner as the original assessments.

(5) The issuance of bonds under the provisions of this section must comply with the provisions of s. 298.47. Any additional tax authorized to be levied for completion of the works and improvements described in the water control plan must be apportioned to and levied upon each tract of land in the district in proportion to the benefits assessed against it and not in excess thereof; and, if bonds are issued, the amount of the interest that will accrue on the bonds, as estimated by the board of supervisors, must be included and added to the additional levy. The interest to accrue on the bonds must not be included as part of the cost of construction in the determination of whether or not the expenses and costs of making the improvements shown in the water control plan are equal to or in excess of the benefits assessed.

History.—s. 15, ch. 97-40; s. 9, ch. 98-329.

298.333 Assessments and costs; a lien on land against which levied.—All non-ad valorem assessments provided for in this chapter, together with all penalties for default in payment of the same and all costs in collecting the same, constitutes, from the date of assessment thereof until paid, 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 have been levied and assessed, pursuant to s. 197.3632.

History.—s. 16, ch. 97-40.

298.341 When unpaid assessments delinquent; penalty.—All non-ad valorem assessments provided for in this chapter become delinquent and bear penalties on the amount of the assessments in the same manner as county taxes. The assessments shall, from January 1 of each year assessable property is liable for district assessments, constitute a lien until paid on the property against which assessed and are enforceable in the same manner as county taxes.

History.—s. 18, ch. 97-40; s. 4, ch. 2005-238.

298.345 Enforcement of non-ad valorem assessments.—The collection and enforcement of all non-ad valorem assessments 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, apply to the district and the delinquent and unpaid assessments and taxes of the district to the same extent as if the statutory provisions were expressly set forth in this chapter. All non-ad valorem assessments are subject to the same discounts as county taxes.

History.—s. 19, ch. 97-40.

298.349 Uniform initial acreage assessment for payment of expenses.—There is levied upon each acre of land within a water control district created on or after July 1, 1997, a uniform initial assessment of $50 per acre for the year in which the district is created, to be used by the district, through its board of supervisors, for the purpose of district administration, paying expenses incurred or to be incurred in making surveys of the lands in the district, assessing benefits and damages, and other expenses necessarily incurred, as estimated or determined by the board of supervisors, before the board collects or receives funds under the remaining provisions of this chapter. The assessment constitutes a lien upon the lands in the district from the effective date of the special act creating the district and must be collected by the district. If the board of supervisors determines that it is necessary to obtain funds to pay any expenses incurred or to be incurred in organizing the district, or any other expenses relating to the conduct and operation of the district, before a sufficient sum can be obtained by collecting the acreage assessment levied by this section, the board may borrow a sufficient sum of money for any of those purposes, may issue notes or bonds therefor, and may pledge any and all assessments of the initial acreage assessment levied under the provisions of this section for the repayment thereof. The board of supervisors may issue notes or bonds to any person or persons performing work or services or furnishing anything of value in the organization of the district or for any other expenses necessarily incurred before the receipt of funds arising from assessments or benefits.

History.—s. 20, ch. 97-40.
298.353  Unit development; powers of board of supervisors to designate units of district; financing assessments for each unit.—The board of supervisors of the district may designate areas or parts of the district as separate administrative and financial “units.” Units must be created or modified as a part of and through the adoption of a water control plan or plan amendment as provided in this chapter. The units into which the district is divided must be given appropriate numbers or names by the board of supervisors so that the units can be readily identified and distinguished. The board may fix and determine the location, area, and boundaries of the lands to be included in each unit, the type and amount of work required in the unit and the order of development, 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 chapter authorized in respect to such unit or units may be carried on and conducted, whenever the board of supervisors finds that it is appropriate. If the board finds that 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 the work accordingly, and shall proceed through the water control plan adoption or amendment process described in s. 298.301 to fix the number, location, boundaries, and description of lands within each unit or units and give them appropriate numbers or names. All provisions of this chapter shall apply within all units, and the enumeration of or reference in this section to specific powers or duties of the supervisors does not limit or restrict the application of any and all of the proceedings and powers in this chapter within all units. For water control plans applicable to one or more units, but to less than the entire district, the notices to district landowners or municipalities required under s. 298.301 need be provided only to owners of lands within the affected unit or units and municipalities within whose boundaries unit lands are located. All assessments, levies, taxes, bonds, and other obligations made, levied, assessed, or issued for or in respect to any unit or units constitute a lien and charge solely and only upon the lands in the unit or units, respectively, for the benefit of which the same have been levied, made, or issued, and not upon the remaining units or lands in the district. However, bonds may be payable from assessments imposed on more than one unit. The board of supervisors may at any time amend the location and description of lands in any unit or units by proceeding in accordance with the provisions of this section for the original creation of the unit or units. If, after the approval of the engineer’s report of benefits in any unit or units or the issuance of bonds or other obligations that are payable from taxes or assessments for benefits levied upon lands within any unit or units, the board of supervisors finds that the infrastructure or service plan for the unit or units is 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 the unit or units, by detaching lands therefrom, or by adding lands thereto pursuant to this chapter. However, a change or amendment to a designated unit is not authorized if it has the effect of impairing a debt or other obligation of the unit or the district.

History.—s. 21, ch. 97-40; s. 10, ch. 98-329.

298.36  Lands belonging to state assessed; drainage tax record.—

(1)  The benefits, and all lands in said district belonging to the state, shall be assessed to, and the 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 taxes in any district including maintenance and ad valorem taxes, either levied under this or any other law, and to taxes assessed for preliminary work and expenses, as provided in s. 298.349, as well as to the taxes provided for in this section.

(2)  The secretary of the board of supervisors, as soon as said total tax is levied, shall, at the expense of the district, prepare a list of all taxes levied, in the form of a well-bound book, which book shall be endorsed and named “DRAINAGE TAX RECORD OF _____ WATER CONTROL DISTRICT _____ COUNTY, FLORIDA,” which endorsement shall be printed or written at the top of each page in said book, and shall be signed and certified by the president and secretary of the board of supervisors, attested by the seal of the district, and the same shall thereafter become a permanent record in the office of said secretary.

History.—s. 17, ch. 6458, 1913; RGS 1114; s. 1, ch. 12040, 1927; CGL 1467; s. 17, ch. 79-5; s. 22, ch. 97-40.
298.365 Collection of annual installment tax; lien.— Annual installment taxes levied under s. 298.36 shall become due and be collected during each year at the same time that county taxes are due and collected, and said annual installment and levy shall be evidenced to and certified by the board of supervisors not later than June 1 of each year to the property appraisers of counties in which lands of the district are situated. Said tax shall be extended by the county property appraisers on the county tax rolls and shall be collected by the tax collectors in the same manner and time as county taxes and the proceeds thereof paid to said district. Said tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

History.—s. 16, ch. 72-291; s. 1, ch. 77-102; s. 1, ch. 86-54.

298.366 Delinquent taxes; penalties.— All taxes provided for in this chapter shall be and become delinquent and bear penalties on the amount of said taxes in the same manner as county taxes.

History.—s. 17, ch. 72-291.

298.401 Property appraisers and tax collectors; compensation; characterization of services.—

(1) In any district or subdistrict whose area shall extend into not more than two counties, the property appraisers of each county containing lands within such districts where drainage taxes are assessed on the county tax roll by the county property appraiser shall be paid an amount equal to 1 percent of the total of taxes of the district, by each assessed within his or her county, except errors, and 1 percent on delinquent taxes when redeemed. The tax collectors of each county containing lands within the district shall be paid an amount equal to 1 percent of the total of taxes of the district by each collected, and 1 percent upon delinquent taxes when collected.

(2) The services of the property appraisers and tax collectors in assessing and collecting such district taxes are hereby declared to be special services performed directly for these districts, and any payment therefor shall not be considered a part of the general income of the official’s office nor come under the provisions of s. 116.03. The personnel required to do said special work shall be paid for such special services from the receipts provided in subsection (1).

(3) The provisions of this section shall not apply to, repeal, or affect any local law or general law of local application heretofore passed, fixing and establishing the compensation of county property appraisers or tax collectors.

History.—ss. 1-4, ch. 25196, 1949; s. 1, ch. 77-102; s. 18, ch. 79-5; s. 62, ch. 79-164; s. 183, ch. 81-259; s. 269, ch. 95-148.

298.41 Taxes and costs a lien on land against which taxes levied; subdistricts.—

(1) All drainage taxes provided for in this chapter, together with all penalties for default in payment of the same, all costs in collecting the same, including a reasonable attorney’s fee fixed by the court and taxed as costs in the action brought to enforce payment, shall, from the date of assessment thereof until paid, constitute a lien of equal dignity with the liens for state and county taxes, and other taxes of equal dignity with state and county taxes, upon all the lands against which such taxes shall be levied as is provided in this chapter.

(2) If any district, organized or established under the provisions of this chapter, shall be within the boundaries of a district theretofore established under the laws of this state, the district last organized and established shall be designated as a subdistrict, and the lien for taxes assessed or levied for the purpose of such subdistrict, with the penalties for default in the payment thereof and all costs incurred, shall be a lien of equal dignity with the lien for drainage taxes assessed or levied for the district first established. A sale of any of the lands within a district for state and county or other taxes shall not operate to relieve or release the lands so sold from the lien for subsequent installments of drainage taxes, which lien may be enforced as against such lands as though no such sale thereof had been made.

History.—s. 22, ch. 6458, 1913; RGS 1119; s. 1, ch. 9129, 1923; s. 2, ch. 12040, 1927; CGL 1472; s. 18, ch. 72-291; s. 19, ch. 79-5.

298.465 District taxes; delinquent; discounts.— The collection and enforcement of all taxes levied by said 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 said district and the delinquent and unpaid taxes of
said district to the same extent as if said statutory provisions were expressly set forth in this chapter. All taxes shall be subject to the same discounts as county taxes.

History.—s. 19, ch. 72-291.

298.47 Supervisors may issue bonds.—

(1) The board of supervisors may, if in their judgment it seems best, issue bonds not to exceed 90 percent of the total amount of the non-ad valorem assessments, exclusive of the amount for interest, levied under the provisions of s. 298.305, in denominations of not less than $100, bearing interest from date at rate as provided by general law, payable semiannually, to mature at annual intervals within 30 years, commencing after a period of years not later than 10 years, to be determined by the board of supervisors, both principal and interest payable at some convenient banking house or trust company’s office to be named in said bonds, which said bonds shall be signed by the president of the board of supervisors, attested with the seal of said district and by the signature of the secretary of the said board. Section 12, Art. VII of the State Constitution shall be complied with as to all such bonds as are within its purview. All of said bonds shall be executed and delivered to the treasurer of said district, who shall sell the same in such quantities and at such dates as the board of supervisors may deem necessary to meet the payments for the works and improvements in the district. Said treasurer shall, at the time of the receipt by him or her of said bonds, execute and deliver to the president of the board of said district, a bond with good and sufficient sureties to be approved by the said board of supervisors, conditioned that the treasurer shall account for and pay over, as required by law and as ordered to do by said board of supervisors, any and all money received by him or her on the sale of such bonds, or any of them, and that the treasurer will only sell and deliver such bonds to the purchaser or purchasers thereof, under and according to the terms herein prescribed, and that the treasurer will return, duly canceled, any and all bonds not sold to the board of supervisors when ordered by said board so to do, which said surety bond shall remain in the custody of the said president of said board of supervisors, who shall produce the same for inspection or for use as evidence whenever and wherever legally requested so to do.

(2) The aforesaid bond of said treasurer may, if the said board shall so direct, be furnished by a surety or bonding company, which may be approved by said board of supervisors; provided, if it should be deemed more expedient to the board of supervisors, as to money derived from the sale of bonds issued, said board may, by resolution, select some suitable bank or banks, or other depository, as temporary treasurer or treasurers, to hold and disburse said moneys on the orders of the board as the work progresses, until such fund is exhausted or transferred to the treasurer by order of the said board of supervisors.

History.—s. 41, ch. 6458, 1913; RGS 1138; s. 1, ch. 9129, 1923; s. 3, ch. 12040, 1927; CGL 1493; ss. 25, 35, ch. 69-106; s. 15, ch. 69-216; s. 20, ch. 72-291; s. 270, ch. 95-148; s. 23, ch. 97-40.

298.48 Sale of bonds and disposition of proceeds.—The bonds shall not be sold for less than 95 cents on the dollar, with accrued interest, shall show on their face the purpose for which they are issued, and shall be payable out of money derived from the aforesaid taxes. The said treasurer shall promptly report all sales of bonds to the board of supervisors, which board shall at reasonable times thereafter, prepare and issue warrants in substantially the forms provided in s. 298.17 for the payment of the maturing bonds so sold and the interest payments coming due on all bonds sold. Each of said warrants shall specify what bonds and accruing interest it is to pay, and the said treasurer shall place sufficient funds at the place of payment to pay the maturing bonds and coupons when due, as well as a reasonable compensation to the bank or trust company for paying same. The successor in office of any such treasurer shall not be entitled to said bonds or the proceeds thereof until the successor shall have complied with all the foregoing provisions applicable to his or her predecessor in office. The funds derived from the sale of said bonds or any of them shall be used for the purpose of paying the cost of the drainage works and improvements and such costs, expenses, fees, and salaries as may be authorized by law and used for no other purpose.

History.—s. 41, ch. 6458, 1913; RGS 1138; s. 1, ch. 9129, 1923; s. 3, ch. 12040, 1927; CGL 1493; s. 271, ch. 95-148.

298.49 Interest upon matured bonds.—All bonds and coupons not paid at maturity shall bear interest at the rate of 6 percent per annum from maturity until paid, or until sufficient funds have been deposited at the place of payment, and the said interest shall be appropriated by the board of supervisors out of the penalties and interest collected on
delinquent taxes or any other available funds of the district. Any expense incurred in paying said bonds and interest thereon, and a reasonable compensation to the bank or trust company for paying same, shall be paid out of other funds in the hands of the treasurer and collected for the purpose of meeting the expenses of administration.

History.—s. 41, ch. 6458, 1913; RGS 1138; s. 1, ch. 9129, 1923; s. 3, ch. 12040, 1927; CGL 1493.

298.50 Levy of tax to pay bonds, sinking fund.—

(1) The board of supervisors in making the annual tax levy, as provided in this chapter, shall take into account the maturing bonds and interest on all bonds, and make provisions in advance for the payment thereof. In case the proceeds of the original tax levy made under the provisions of s. 298.36 are not sufficient to pay the principal and interest on all bonds issued, then the board of supervisors shall make such additional levies upon the benefits assessed as are necessary for this purpose, and under no circumstances shall any tax levies be made that will in any manner or to any extent impair the security of said bonds or the fund available for the payment of the principal and interest of the same.

(2) A sufficient amount of the drainage tax shall be appropriated by the board of supervisors for the purpose of paying the principal and interest of the said bonds and the same shall, when collected, be preserved in a separate fund for that purpose and no other. Should said drainage tax prove insufficient for the payment of any bonds issued subsequent to June 1, 1927, additional taxes apportioned to the amounts of said drainage tax may be levied in such amounts as may be necessary for such purposes.

History.—s. 41, ch. 6458, 1913; RGS 1138; s. 1, ch. 9129, 1923; s. 3, ch. 12040, 1927; CGL 1493.

298.51 Defaults, receivership for district.— If any bond or interest coupon on any bond issued by said district is not paid within 60 days after its maturity, a court of competent jurisdiction, on the application of any holder of such bond or interest coupon so overdue, may appoint a receiver for the district; said receiver shall be a resident of the state or some corporation organized under the laws of Florida and authorized by such laws to act as receiver; such appointment by such court shall not be made except upon reasonable notice of such application for such appointment having been given to the board of supervisors of said district; and the proceeds of taxes collected by the receiver shall be applied after payment of costs, first to overdue interest, and then to payment pro rata of all bonds issued by the said district which are then due and payable; and the said receiver may be directed to foreclose, by suit, as provided in this chapter, the lien of said taxes of said lands, and said suits so brought by the receiver shall be conducted as, and governed by, the provisions applicable to suits by the said district as provided, and with like effect; and the decrees, deeds and all other acts herein shall have the same presumptions in their favor; provided, however, that when all costs, overdue interest and bonds which are then due and payable, as provided in this chapter have been paid, the receiver shall be discharged and the affairs of the district conducted by a board of supervisors of said district as provided by law.

History.—s. 41, ch. 6458, 1913; RGS 1138; s. 1, ch. 9129, 1923; s. 3, ch. 12040, 1927; CGL 1493.

298.52 Refunding and extending bonds.—

(1) Any district now or hereafter created or organized under any general or special law heretofore or hereafter enacted by the state may, whenever in the judgment of the governing board thereof it is advisable and for the best interests of the landowners in the district, refund any or all of the then-outstanding bonded indebtedness of such district by taking up and canceling any or all of its outstanding bonds as and when they become due, or before they are due, if the holders thereof will surrender them, and issuing in lieu thereof new bonds of such district payable in such longer time, not to exceed 50 years from their date, as said governing board may determine.

(2) Such refunding bonds shall not exceed in the aggregate the amount of the bonds refunded thereby, and shall bear interest at a rate not exceeding 8 percent per annum, payable semiannually, and may be exchanged for the outstanding bonds at par or sold for not less than 95 cents on the dollar and accrued interest, and the proceeds used solely in the payment of outstanding bonds. Any discount or expense of such sale of the refunding bonds shall be paid out of the maintenance fund of the district, if any, or out of surplus in the sinking fund, if any.

(3) Any landowner shall have the right at any time within 30 days after the adoption of the resolution providing for the issuance of the refunding bonds, to pay the full amount of uncollected principal or assessment chargeable to his
or her land for the payment of the bonds proposed to be refunded, and his or her lands shall thereby be released from any tax or assessment for the payment of said bonds. The landowner’s land shall remain liable, subject to the limitations prescribed in the law under which the original bonds were issued and the original or revised benefits assessed against said land, for any additional tax which may be required to pay said bonds by reason of other lands in the district not paying the tax or assessment.

4. Unless and until refunding bonds shall have been authorized and issued, the governing board shall continue the levy of annual taxes sufficient to pay the outstanding bonds and interest thereon as they fall due. When any bonds of such district are refunded pursuant to the authority hereby conferred, the collection of corresponding installments of tax or assessment shall likewise be deferred. The governing board shall make proper provision for the payment of the principal and interest of said refunding bonds in like manner as was required in the case of the issuance of original bonds by the law under which such district is or may have been incorporated; and the holders of such refunding bonds shall have the same rights as are given the holders of bonds under the law under which such district is or may have been incorporated.

5. Any landowner failing to avail himself or herself of the privilege conferred by this section of paying in full the unpaid principal tax or assessment against his or her land shall not be heard to complain by reason of additional interest to be collected from his or her lands by reason of the extension of the bonds.

6. Taxes or assessments levied for the payment of refunding bonds and the interest thereon shall be secured by the same lien as other taxes of such district levied for the payment of the original bonds, and the additional interest which will accrue on account of such refunding bonds shall be included and added to the original drainage tax and shall be secured by the same lien; but the interest to accrue shall not be considered as a part of the cost of construction in determining whether the tax exceeds the benefits assessed.

7. No proceedings shall be required for the issuance of refunding bonds other than those provided by this section; provided, however, that the validity of all bonds issued under this chapter and the validity of all proceedings had incident to and culminating in the issuance of such bonds shall, prior to the sale or delivery of such bonds, be determined and established in the manner now or hereafter provided by law for the validation of bonds issued by counties, municipalities, taxing districts or other political districts or subdivisions of this state.

History.—s. 1, ch. 13627, 1929; CGL 1936 Supp. 1493(1); s. 7, ch. 22858, 1945; s. 21, ch. 72-291; s. 21, ch. 79-5; s. 272, ch. 95-148.

298.54 Maintenance tax.—To maintain and preserve the ditches, drains, or other improvements made pursuant to this chapter and to repair and restore the same, when needed, and for the purpose of defraying the current expenses of the district, including any sum which may be required to pay state and county taxes on any lands which may have been purchased and which are held by the district under the provisions of this chapter, the board of supervisors may, upon the completion of the said improvements, in whole or in part as may be certified to the board by the chief engineer, levy annually a tax upon each tract or parcel of land within the district, to be known as a “maintenance tax.” Said maintenance tax shall be apportioned upon the basis of the net assessments of benefits assessed as accruing from original construction, shall be evidenced to and certified by the board of supervisors not later than June 1 of each year to the property appraisers of counties in which lands of the district are situated, and shall be extended by the county property appraisers on the county tax rolls and collected by the tax collectors in the same manner and time as county taxes, and the proceeds therefrom shall be paid to said district. Said tax shall be a lien until paid on the property against which assessed and enforceable in like manner as county taxes.

History.—s. 42, ch. 6458, 1913; RGS 1139; s. 1, ch. 9129, 1923; s. 1, ch. 10281, 1925; CGL 1496; s. 22, ch. 72-291; s. 1, ch. 77-102; s. 2, ch. 86-54.

298.56 Bonds issued secured by lien on lands benefited; assessment and collection of taxes may be enforced.—All bonds issued by any board of supervisors under the provisions of this chapter shall be secured by a lien on all lands and other property benefited in the district, and the board of supervisors shall see to it that a tax is levied annually and collected under the provisions of this chapter, so long as it may be necessary to pay any bond issued or obligation contracted under its authority; and the making of said assessment and collection may be enforced by mandamus.

History.—s. 51, ch. 6458, 1913; RGS 1148; CGL 1505.
298.57  Landowner in district may construct drains across land of intervening landowner; proceedings.— Any landowner within a district organized under this chapter may construct ditches to drain his or her lands into the public ditches; and if any intervening landowner should refuse permission to cross his or her land with such ditch, the landowner seeking to construct such ditch may, by proceedings in the circuit court, to be conducted in the same manner as condemnation proceedings instituted by railroads, condemn a right-of-way for ditch. In such proceedings the jury shall deduct from the damages the benefits that will accrue to such intervening landowner by the construction of such ditch, and such intervening landowner shall have the right to use such ditch for the drainage of his or her own lands.

History.—s. 50, ch. 6458, 1913; RGS 1147; CGL 1504; s. 23, ch. 79-5; s. 273, ch. 95-148.

298.59  Supervisors authorized to obtain consent of United States.— In case the water control plan of any district organized and incorporated under this chapter and the improvement provided thereunder be of such nature as requires the permission or consent of the Government of the United States, or any department or officer of the Government of the United States, the board of supervisors of the district may obtain the required permission or consent of the Government of the United States or any proper officer or department thereof; and to that end the board of supervisors may bind the district to comply with any conditions that may be attached to such permission or consent, including the giving of any bond or other obligation for the faithful performance of such conditions.

History.—s. 1, ch. 7308, 1917; RGS 1152; CGL 1509; s. 24, ch. 79-5; s. 24, ch. 97-40.

298.60  Unpaid warrants issued by district to draw interest.— Any warrant issued under this chapter that is not paid when presented to the treasurer of the district because of lack of funds in the treasury, such fact shall be endorsed on the back of such warrant; and such warrant shall draw interest thereafter at the rate of 6 percent per annum, until such time as there is money on hand to pay the amount of such warrant and the interest then accumulated; but no interest shall be allowed on warrants after notice to the holder or holders thereof that sufficient funds are in the treasury to pay said endorsed warrants and interest.

History.—s. 31, ch. 6458, 1913; RGS 1128; CGL 1483.

298.61  Sureties on bonds; penalties payable to district; bonds cover defaults of specified persons.— The sureties required on any or all bonds required to be given by this chapter may be a surety or bonding company approved by the board of supervisors and shall be made payable to the district by its corporate name, in which name all suits shall be instituted and prosecuted. All penalties herein named shall be payable to and recoverable by said district. All bonds required by this chapter shall cover defaults of deputies, clerks or assistants of the officers appointing them.

History.—s. 32, ch. 6458, 1913; RGS 1129; CGL 1484.

298.62  Lands may be acquired for rights-of-way and other purposes.— Any and all districts and subdistricts created or organized under the laws of the state may acquire by gift, purchase, exchange, donation or condemnation, any lands within or without the said district for canal rights-of-way, or for other general purposes of the said district, and if acquired by condemnation the procedure shall be as prescribed in chapters 73 and 74.

History.—s. 1, ch. 8558, 1921; CGL 1510; s. 25, ch. 79-5.

298.63  Bonds to secure loans from Secretary of Interior.—

(1) All districts in this state, whether existing under authority of general law or special enactment, may issue bonds or other evidence of indebtedness with or without interest in an amount not exceeding the total indebtedness of district issuing such bonds at the time of the issue authorized hereunder, for the purpose of enabling such districts to comply with and take advantage of the provisions of any Act of the Congress authorizing the Secretary of the Interior or other government agency to make loans to drainage and levee districts.

(2) All districts in this state, as aforesaid, are further authorized to do all other acts and things required of them as a prerequisite to securing from the Secretary of the Interior, or other government agency, loans authorized by federal law now in force or which may be enacted hereafter.

History.—ss. 1, 2, ch. 14507, 1929; CGL 1936 Supp. 1522(1), (2); s. 26, ch. 79-5.
298.66 Obstruction of public drainage canals, etc., prohibited; damages; penalties.—

(1) A person may not willfully, or otherwise, obstruct any public canal, drain, ditch or watercourse or damage or destroy any public drainage works constructed in or maintained by any district.

(2) Any person who willfully obstructs any public canal, drain, ditch, or watercourse or damages or destroys any public drainage works constructed in or maintained by any district shall be liable to any person injured thereby for the full amount of the injury occasioned to any land or crops or other property by reason of such misconduct and shall be liable to the district constructing the drainage work for double the cost of removing such obstruction or repairing such damage.

(3) Any person who willfully, or otherwise, obstructs any public canal, drain, ditch, or watercourse, impedes or obstructs the flow of water therein, or damages or destroys any public drainage works constructed in or maintained by any district commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

History.—s. 5, ch. 6190, 1911; s. 52, ch. 6458, 1913; RGS 5293, 5294; ss. 1-3, ch. 10110, 1925; CGL 1518, 1519, 7413-7415; s. 163, ch. 71-136; s. 28, ch. 79-5; s. 48, ch. 2010-205.

298.70 Department of Environmental Protection authorized to borrow money.—The Department of Environmental Protection may borrow money and incur obligations, from time to time, on such terms and at such rates of interest as it may deem proper for the purpose of raising funds to continue and prosecute to final completion canals, drains, dikes, locks and reservoirs under construction by said department and build and construct such other canals, drains, dikes, locks and reservoirs as the said department may deem advantageous to the territory embraced in any district established or that may be established in this state.

History.—s. 1, ch. 6454, 1913; RGS 1155; CGL 1523; ss. 25, 35, ch. 69-106; s. 29, ch. 79-5; s. 130, ch. 94-356.

298.71 Department may issue notes; suit by holder; judgment.—The Department of Environmental Protection may issue its promissory note or notes, or other written obligations, or evidence of indebtedness, for the repayment of such loans at such times and upon such terms and at such rates of interest as the said department may deem advisable; and if upon the maturity of such promissory notes, or written obligations, or other evidences of indebtedness, the same are not redeemed or paid, the said department may be sued by the holder or holders thereof, and any judgment obtained thereon shall be satisfied out of the proceeds of the drainage tax provided by law to be assessed on the lands embraced in the district.

History.—s. 2, ch. 6454, 1913; RGS 1156; CGL 1526; ss. 25, 35, ch. 69-106; s. 30, ch. 79-5; s. 131, ch. 94-356.

298.72 Department may use proceeds of drainage tax to pay loans.—Any drainage tax provided by law to be assessed on the lands embraced in the district shall be available, and be used by the Department of Environmental Protection for the repayment of any loan or loans obtained by said department under the provisions of this chapter.

History.—s. 3, ch. 6454, 1913; RGS 1157; CGL 1527; ss. 25, 35, ch. 69-106; s. 31, ch. 79-5; s. 132, ch. 94-356.

298.73 Matured written obligations receivable in payment of taxes.—The promissory notes, or written obligations, or other evidences of indebtedness that may be issued by the Department of Environmental Protection under the provisions of this chapter, may be used on or after maturity in the payment of drainage taxes on any lands in said district by whomsoever such lands may be owned, and the tax collectors of the several counties embraced in said district, in whole or in part, shall receive such notes, written obligations, or other evidences of indebtedness of said Department of Environmental Protection on or after maturity in payment of such drainage taxes whenever the same may be tendered to such tax collectors to the extent of the principal and unpaid interest of such promissory notes, written obligations, or other evidences of indebtedness.

History.—s. 4, ch. 6454, 1913; RGS 1158; CGL 1528; ss. 25, 35, ch. 69-106; s. 32, ch. 79-5; s. 133, ch. 94-356.

298.74 Drainage of lakes.—It is unlawful for any person to drain or draw water from any lake of greater area than 2 square miles so as to lower the level thereof without first obtaining the written consent of all owners of property abutting on or bounded by said lake; provided, however, this section shall not apply to any lake included wholly
within the Everglades Drainage District. Courts of equity shall have jurisdiction to enjoin any person from violating the provisions of this section.

History.—ss. 1, 2, ch. 6596, 1915; RGS 1190, 1191; CGL 1630, 1631.

298.76 Special or local legislation; effect.—

(1) This chapter is amended to provide that, pursuant to the authority granted the Legislature in s. 11(a)(21), Art. III of the State Constitution, there shall be no special law or general law of local application granting additional authority, powers, rights, or privileges to any water control district formed pursuant to this chapter. However, this subsection shall not prohibit special or local legislation which:

(a) Amends an existing special act which provides for the levy of an annual maintenance tax of a district;
(b) Extends the corporate life of a district;
(c) Consolidates adjacent districts; or
(d) Authorizes the construction or maintenance of roads for agricultural purposes as outlined in this chapter.

(2) It is hereby expressly provided that special or local laws may be enacted by the Legislature, changing the method of voting for a board of supervisors for any district heretofore or hereafter created and organized under this chapter.

(3) Special or local laws may be enacted by the Legislature providing a change in the term of office of the board of supervisors and changing the qualifications of the board of supervisors of any district heretofore or hereafter organized and created as provided for by this chapter.

(4) Special or local legislation may be enacted by the Legislature, changing the governing authority or governing board of any district heretofore or hereafter organized and created as provided for by this chapter, or any section thereof.

(5) Any special or local laws that may be hereafter passed and enacted by the Legislature, pertaining to any district heretofore or hereafter created and organized as provided by this chapter, shall prevail as to that district and shall have the same force and effect as though it had been a part of this chapter or any section thereof at the time the district was created and organized.

History.—ss. 1-4, ch. 21972, 1943; s. 33, ch. 79-5; s. 5, ch. 80-281.

298.77 Readjustment of assessments; procedure, notice, hearings.—

(1) Whenever the owners of 25 percent or more of the acreage of the land of any district situated wholly in a single county existing under the general drainage laws of this state, now this chapter, joined by the holders of not less than 95 percent of the indebtedness outstanding against that district, shall file a petition with the board of supervisors, stating that there has been a material change in the value of the property in the district since the last previous assessment of benefits, contributed to by the drainage system; that a relatively large portion or portions of the district have become nontaxable for the purpose of paying the indebtedness of such district; that a named person, corporation, or agency has purchased the obligations of the district at a discount and under circumstances whereby the district is expected to pay in discharge of its obligations a sum greatly less than the par value of such obligations; that improvements within the district made possible or practicable by the drainage effected have been such as to enhance values in a portion or portions thereof more than in other portions of the district; and that developments in all parts of the district are believed to have been retarded by the inability of property owners to pay assessments and discharge individual properties from the lien of the drainage tax; and praying for readjustment of the assessment of benefits for the purpose of paying the indebtedness of such district; that a named person, corporation, or agency has purchased the obligations of the district at a discount and under circumstances whereby the district is expected to pay in discharge of its obligations a sum greatly less than the par value of such obligations; that improvements within the district made possible or practicable by the drainage effected have been such as to enhance values in a portion or portions thereof more than in other portions of the district; and that developments in all parts of the district are believed to have been retarded by the inability of property owners to pay assessments and discharge individual properties from the lien of the drainage tax; and praying for readjustment of the assessment of benefits for the purpose of making a more equitable basis for the levy of taxes to pay the indebtedness of such district and to maintain its drainage system, the board of supervisors shall give notice of the filing and hearing of the petition in the manner and for the time provided for in s. 298.301.

(2) Such notice may be in the following form:

NOTICE IS HEREBY GIVEN to all persons interested in the lands included within the______ Water Control District that a petition has been filed with the district, praying for a readjustment of the assessment of benefits for the purpose of making a more equitable basis for the levy of taxes against the various pieces and parcels of land in said district to
pay its indebtedness and maintain its drainage system, and that said petition will be heard by the board of supervisors on the ___ day of ___, (year).

Dated ___, (year).

(Secretary of District)

___ County

(3) Any interested person may file an answer to the petition before the return day and, if so, shall be duly heard, but, if not, the cause shall proceed ex parte. Upon the hearing of the petition, if the board shall find that there has been a material change in the values of the lands in the district since the last previous assessment of benefits, contributed to by the drainage system, and that the other material allegations of the petition herein required to be set forth are substantially true, the board of supervisors shall order that there be made a readjustment of the assessment of benefits for the purpose of providing a basis upon which to levy further and future taxes for the payment of the obligations of, and maintaining the drainage system in, the district, and shall order the engineer’s report to be revised accordingly. Thereupon, the board of supervisors shall proceed pursuant to s. 298.301 to make such readjustment of assessment of benefits to each piece or parcel of land which has accrued or will accrue as a result of the drainage system. Provided, in making the readjustment of the assessment of benefits, the board of supervisors shall not increase the existing assessment, or unpaid portion thereof, on any piece or parcel of land; provided, further, that after the making of such readjustment, the limitation of 10 percent of the annual maintenance tax which may be levied shall apply to the amount of benefits as readjusted.

History.—s. 1, ch. 22103, 1943; s. 34, ch. 79-5; s. 6, ch. 80-281; s. 25, ch. 97-40; s. 22, ch. 99-6; s. 5, ch. 2005-238.

298.78 Lien; release.—Any landowner shall have right at any time within 90 days after the date of said decree, or at any time thereafter with consent of holders of not less than 95 percent of bonds, to obtain a full release of his or her lands from the lien and liability of the assessment by the payment of an amount to be stated in the decree, which shall include the proportionate amount of the indebtedness chargeable against said piece or parcel of land, together with an additional amount estimated to be required to pay the bonds by reason of the failure of other pieces or parcels to pay the indebtedness so charged against them, said amounts to be approved by holders of not less than 95 percent of bonds.

History.—s. 2, ch. 22103, 1943; s. 275, ch. 95-148.

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