ORDINANCE 97-3

**AN ORDINANCE AMENDING ORDINANCE 83-6 AUTHORIZING THE SOUTH WALTON FIRE DISTRICT TO IMPOSE AN AD VALOREM TAX ON REAL PROPERTY WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT NOT TO EXCEED ONE (1) MILL; PROVIDING FOR COMPENSATION TO MEMBERS OF THE BOARD OF FIRE COMMISSIONERS; PROVIDING FOR A REFERENDUM; AND PROVIDING FOR AN EFFECTIVE DATE.**

## Preamble

The South Walton Fire District was created by Ordinance 83-6 adopted by the Board of County Commissioners on August 9, 1983. The ordinance limits the revenue of the Fire District to an annual assessment or service charge. With the unexpected growth in development, the South Walton Fire District is unable to raise sufficient revenue from the service charge to provide adequate fire protection within its geographical boundaries. It is necessary and essential as a matter of public interest and necessity, as well as public safety and welfare, that additional revenue be made available to the South Walton Fire District to assure the residents of the District that adequate fire protection is available.

Therefore, the Board of County Commissioners of Walton County, Florida, does ordain as follows:

## Section One
## Authorization to Levy Ad Valorem Tax on Real Property

The Board of Fire Commissioners of the South Walton Fire District is authorized to levy and impose on real property within the geographical boundaries of the district an ad valorem tax not to exceed one (1) mill.

## Section Two
## Adoption of Millage Rate

The Board of Fire Commissioners will, with the use of the annual tax assessment roll as provided by the Property Appraiser of Walton County, adopt a resolution fixing the millage rate and shall deliver the roll and resolution to the Property Appraiser. It will be the duty of the Property Appraiser to include the millage and resulting assessment in the Notice of Proposed Taxes furnished to the property owners.

**Section Three**
**Duty of Tax Collector**

It shall be the duty of the Tax Collector of Walton County to include in the county tax roll the assessments made by the Board of Fire Commissioners and to collect such assessments according to the assessment roll and deliver the proceeds of such collections to the Board of Fire Commissioners.

**Section Four**
**Lien for Unpaid Tax**

The ad valorem tax authorized to be levied by this Ordinance shall become a lien on the property so assessed until paid. If the same becomes delinquent, it will be subject to the same penalties, charges, fees and remedies for enforcement and collection as county ad valorem taxes and shall be enforced and collected as provided by law. The District's ad valorem tax shall be a first lien superior in dignity to all other liens except county ad valorem tax liens.

**Section Five**
**Compensation of Fire Commissioners**

In addition to compensation for out-of-pocket expenses incurred by the Commissioners in the conduct of the business affairs of the district, the Board of Fire Commissioners may from time to time provide by resolution compensation to the Fire Commissioners for their services as Fire Commissioners which will not exceed $100.00 per month.

**Section Six**
**Referendum**

This ordinance shall become operative upon approval by vote of the electors who are owners of freeholds within the geographical boundaries of the South Walton Fire District not wholly exempt from taxation. A special referendum for this purpose shall be held within one hundred twenty (120) days from the date of this ordinance. The referendum shall be held, conducted, and the results canvassed in the manner prescribed by general law. The cost of such special referendum shall be paid by the South Walton Fire District.

**Section Seven**
**Effective Date**

This ordinance shall take effect immediately upon its approval by the electors voting at the special referendum as provided in Section Six.

**ADOPTED** in regular session this 23 day of JANUARY, 1997.

**Board of County Commissioners of Walton County, Florida**

By: _____
William A. Young

Attest:

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Dan Bodiford, Clerk