



Walton County  
Board of County Commissioners  
**AGENDA ITEM REPORT**

**23-0719**

**Meeting:** Board of County Commissioners - May 23 2023  
**Department:** Board of County Commissioners  
**Submitted by:** Kim Williams  
**Staff Contact:** Matt Richardson, Assistant County Attorney

**Consent Agenda**       **Regular Agenda**       **Public Hearing**

**TITLE/REQUESTED ACTION:**

Request to consider an Ordinance amending Walton County Ordinance 1987-05 to include the municipalities of Defuniak Springs, Freeport, and Paxton; providing for amendments to section 2: Definitions, section 3: Establishment of Taxing Unit, section 4: Public Purpose for Taxing Unit, section 6: Mosquito Control Tax, section 8: Billing by Tax Collector, section 9: Errors in Levying and Collecting the Mosquito Control Tax, section 12: Advisory Board, section 13: Liberal Construction, section 14: Severability, and section 15: Effective Date

**LEGAL REVIEW:**

**REVIEWED BY LEGAL?**      Yes

**AGREEMENT/CONTRACT**       **ORDINANCE**  
 **RESOLUTION**       **FINAL ORDER**  
 **OTHER:**

**ATTACHMENTS:**

[Proof of Publication](#)

[Legal Notice NWMC](#)

[1987-05 Draft Ordinance Revising NWMC Ordinance](#)

[1987-05 Draft Ordinance Revising NWMC Ordinance with corrections](#)

**NOTICE OF  
PUBLIC HEARING**

The Walton County Board of County Commissioners proposes to adopt the following by ordinance:

AN ORDINANCE AMENDING WALTON COUNTY ORDINANCE 1987-05 TO INCLUDE THE MUNICIPALITIES OF DEFUNIAK SPRINGS, FREEPORT, AND PAXTON; PROVIDING FOR AMENDMENTS TO SECTION 2: DEFINITIONS, SECTION 3: ESTABLISHMENT OF TAXING UNIT, SECTION 4: PUBLIC PURPOSE FOR TAXING UNIT, SECTION 6: MOSQUITO CONTROL TAX, SECTION 8: BILLING BY TAX COLLECTOR, SECTION 9: ERRORS IN LEVYING AND COLLECTING THE MOSQUITO CONTROL TAX, SECTION 12: ADVISORY BOARD, SECTION 13: LIBERAL CONSTRUCTION, SECTION 14: SEVERABILITY, AND SECTION 15: EFFECTIVE DATE

You are hereby notified that a Public Hearing on the above titled ordinance will be held on **May 23, 2023 beginning at 9:00 a.m.**, or as soon as possible to that time, at the Walton County Board of County Commissioners Boardroom, 842 State Highway 20 E, Suite 118 Freeport, Florida. Walton County adheres to the American with Disabilities Act and will make reasonable modifications for access to the meetings upon request. Please call (850) 892-8110 to make a request. For hearing impaired, please call 1-800-955-8771 (TDD), 1-800-955-8770 (VOICE). Requests must be received at least 48 hours in advance of the meeting to allow time to provide the requested services.

Clay Adkinson, Acting County Attorney

As approved by the BCC on May 9, 2023.

6369Z 5-10,17



## WALTON COUNTY BOARD OF COUNTY COMMISSIONERS

### OFFICE OF THE COUNTY ATTORNEY

Clay Adkinson, Acting County Attorney ([clay@adkinsonlaw.com](mailto:clay@adkinsonlaw.com))  
Frankie White, Assistant County Attorney ([whifrankie@co.walton.fl.us](mailto:whifrankie@co.walton.fl.us))  
Matthew Richardson, Assistant County Attorney ([ricmatt@co.walton.fl.us](mailto:ricmatt@co.walton.fl.us))  
161 E. Sloss Avenue  
DeFuniak Springs, FL 32433  
Phone (850)892-8110  
Facsimile (850)892-8471

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Date: May 8, 2023

TO: Herald Breeze

From: Clay Adkinson

**Please run this legal ad 1x May 10, 2023 and 1x on May 17, 2023.**

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### NOTICE OF PUBLIC HEARING

The Walton County Board of County Commissioners proposes to adopt the following by ordinance:

AN ORDINANCE AMENDING WALTON COUNTY ORDINANCE 1987-05 TO INCLUDE THE MUNICIPALITIES OF DEFUNIAK SPRINGS, FREEPORT, AND PAXTON; PROVIDING FOR AMENDMENTS TO SECTION 2: DEFINITIONS, SECTION 3: ESTABLISHMENT OF TAXING UNIT, SECTION 4: PUBLIC PURPOSE FOR TAXING UNIT, SECTION 6: MOSQUITO CONTROL TAX, SECTION 8: BILLING BY TAX COLLECTOR, SECTION 9: ERRORS IN LEVYING AND COLLECTING THE MOSQUITO CONTROL TAX, SECTION 12: ADVISORY BOARD, SECTION 13: LIBERAL CONSTRUCTION, SECTION 14: SEVERABILITY, AND SECTION 15: EFFECTIVE DATE

You are hereby notified that a Public Hearing on the above titled ordinance will be held on **May 23, 2023 beginning at 9:00 a.m.**, or as soon as possible to that time, at the Walton County Board of County Commissioners Boardroom, 842 State Highway 20 E, Suite 118 Freeport, Florida. Walton County adheres to the American with Disabilities Act and will make reasonable modifications for access to the meetings upon request. Please call (850) 892-8110 to make a request. For hearing impaired, please call 1-800-955-8771 (TDD), 1-800-955-8770 (VOICE). Requests must be received at least 48 hours in advance of the meeting to allow time to provide the requested services.

Clay Adkinson, Acting County Attorney

As approved by the BCC on May 9, 2023.

**ORDINANCE 2023-\_\_\_\_\_**

AN ORDINANCE AMENDING WALTON COUNTY  
ORDINANCE 1987-05 TO INCLUDE THE MUNICIPALITIES  
OF DEFUNIAK SPRINGS, FREEPORT, AND PAXTON;  
PROVIDING FOR AMENDMENTS TO SECTION 2:  
DEFINITIONS, SECTION 3: ESTABLISHMENT OF TAXING  
UNIT, SECTION 4: PUBLIC PURPOSE FOR TAXING UNIT,  
SECTION 6: MOSQUITO CONTROL TAX, SECTION 8:  
BILLING BY TAX COLLECTOR, SECTION 9: ERRORS IN  
LEVYING AND COLLECTING THE MOSQUITO CONTROL  
TAX, SECTION 12: ADVISORY BOARD, SECTION 13:  
LIBERAL CONSTRUCTION, SECTION 14: SEVERABILITY,  
AND SECTION 15: EFFECTIVE DATE

**WHEREAS**, Section 125.01(1)(q) Florida Statutes, grants the Board of County Commissioners of a non-charter County the power to establish a municipal service taxing or benefit unit for any part or all of the unincorporated areas of the county within which may be provided mosquito control from funds derived from service charges, special assessments, or taxes within such unit only, and

**WHEREAS**, the Walton County Board of County Commissioners created a municipal service taxing or benefit unit by enacting the North Walton County Mosquito Control Tax Ordinance (1987-05) on June 9, 1987, and

**WHEREAS**, the North Walton Mosquito Control District is funded by this municipal service taxing or benefit unit to provide mosquito control services to unincorporated areas of the County not within the South Walton Mosquito Control District, and

**WHEREAS**, Section 125.01(1)(q) Florida Statutes, grants that subject to the consent by ordinance of the governing body of an affected municipality, the boundaries of a municipal service taxing or benefit unit may include all or part of the boundaries of a municipality, and

**WHEREAS**, in anticipation of the City of DeFuniak Springs (“DeFuniak Springs”) granting such consent through enacting an ordinance, it is necessary to amend Walton County Ordinance 1987-05 to include DeFuniak Springs within the boundaries of the municipal service taxing or benefit unit for North Walton Mosquito Control, and

**WHEREAS**, in anticipation of the City of Freeport (“Freeport”) granting such consent through enacting an ordinance, it is necessary to amend Walton County Ordinance 1987-05 to include Freeport within the boundaries of the municipal service taxing or benefit unit for the North Walton Mosquito Control District, and

**WHEREAS**, the geographic area comprising the City of Paxton (“Paxton”) is already included within the municipal service taxing or benefit unit that provides services to the North Walton

Mosquito Control District and amendment to Walton County Ordinance 1987-05 is desired to memorialize this preexisting association, and

**NOW THEREFORE**, be it ordained by the Walton County Board of County Commissioners that Walton County Ordinance 1987-05 is hereby amended as follows: [Note: ~~struckthrough~~ language deleted, underlined language added]

**Section 1: Short Title.**

This Ordinance shall be known and may be referred to as the “North Walton County Mosquito Control Tax Ordinance.”-

**Section 2: Definitions.**

~~A. — Advisory Board. The term “Advisory Board” shall refer to the Walton County Mosquito Control Board established by this Ordinance to advise the Board concerning the expenditure of funds derived from the Mosquito Control Tax.~~

~~B. Board. The term “Board” shall refer to the Walton County Board of County Commissioners of Walton County, Florida.~~

~~C. Clerk. The term “Clerk” shall refer to the Walton County Clerk of Courts and County Comptroller of the Circuit Court of Walton County, and ex-officio Clerk, and Auditor of the Board of County Commissioners.~~

~~D. County. The term “County” shall refer to the unincorporated areas of this county and the municipalities of DeFuniak Springs, Freeport, and Paxton.~~

~~E. Mosquito Control Tax. The term “Mosquito Control Tax” is means an assessment for the special benefit of providing mosquito control services for the Taxing Unit and is imposed annually upon a parcel of real property located within the boundaries of the Taxing Unit pursuant to this Ordinance.~~

~~F. Fiscal Year. The term “Fiscal Year” refers to the Fiscal Year applicable to the Board, such Fiscal Year beginning on the first day of October of each year and ending the 30<sup>th</sup> day of September the next year.~~

~~G. Owner. The term “Owner” refers to the person or persons owning an interest in real property located within the boundaries of the Taxing Unit.~~

~~H. Person. The term “Person” shall mean any individual, firm, partnership, corporation, company, association, executor, administrator, trustee, church, religious sect, religious denomination, society, organization or league or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.~~

~~I. Property Appraiser-Appraiser. The term “Property Appraiser” refers to the Walton County Property Appraiser of Walton County, Florida.~~

~~J. Tax Collector. The Term “Tax Collector” refers to the Walton County Tax Collector of Walton County, Florida.~~

~~K.~~ *Taxing Unit.*—The term “Taxing Unit” shall refer to the municipal service taxing unit created pursuant to this Ordinance that consists of the entire unincorporated area of Walton County lying North of the ~~intercoastal waterway~~ Choctawhatchee River and Bay and the municipalities of DeFuniak Springs, Freeport, and Paxton.

### **Section 3: Establishment of Taxing Unit.**

There is hereby created and established a Taxing Unit pursuant to Section 125.01, Florida Statutes that consists of the entire unincorporated area of Walton County, Florida lying North of the ~~intercoastal waterway~~ Choctawhatchee River and Bay and the municipalities of DeFuniak Springs, Freeport, and Paxton. The Taxing Unit is created for the purpose of providing the special benefit of mosquito control within the boundaries of said Taxing Unit only.

### **Section 4: Public Purpose for Taxing Unit.**

It is hereby declared and determined by the Board that the services to be provided annually pursuant to this Ordinance shall be and do hereby constitute a special benefit to all owners of real property within the Taxing Unit equal to, or in excess of, the Mosquito Control Tax levied as provided herein. It is further determined and declared that the uses of Mosquito Control Taxes for mosquito control services are municipal assessments for municipal or peculiar benefits accruing to the properties within the Taxing Unit. It is also herein and hereby found, determined and declared, that mosquito control services within the Taxing Unit are public purposes and are also county and municipal purposes. The intention of the Board is to levy the Mosquito Control Tax on the assessed valuation of all taxable real property and also that portion of value covered by homestead exemption provided in Art. 7, 10, and 12 ~~& 6~~, Florida Constitution, in that the Board has found and determined that the Mosquito Control Tax is an assessment for the special benefit of providing mosquito control protection services.

### **Section 5: Governing Body.**

The governing body of the Taxing Unit shall be the Board, and the Board shall determine each year the estimated cost of providing mosquito control services within the boundaries of the Taxing Unit including capital and equipment improvements, rentals and acquisitions, and operation and maintenance costs and expenses including salaries and benefits of necessary personnel; for the ensuing Fiscal Year.

### **Section 6: Mosquito Control Tax.**

The annual Mosquito Control Tax levied against all taxable real property within the boundaries of the Taxing Unit shall be an assessment on said real property within the Taxing Unit. The levy by the Board of the Mosquito Control Tax authorized herein shall be by resolution of ~~such the~~ Board, and the ~~millage~~ millage shall be set and the Mosquito Control Tax levied thereon in accordance with the provisions of general law and in like manner as required for the setting of ~~millage~~ millage and levy of ad valorem taxes by a county. The Mosquito Control Tax authorized herein may be less than but shall never exceed one (1) mill annually on the dollar of assessed property valuation. It shall be the duty of the Board to order and require the Property Appraiser to assess and the Tax Collector to collect the Mosquito Control Tax so

assessed or levied upon the taxable property, including homesteads, to the extent that taxes may be lawfully levied upon homesteads, in such Taxing Unit at the ~~mileage~~ millage rate adopted by the Board for such year.

**Section 7: Certification to Tax Collector of Annual Taxing Unit Tax Roll.**

Based upon the amount of the annual Mosquito Control Tax adopted by the Board pursuant to this Ordinance, the Clerk shall cause to be prepared an Annual Taxing Unit Mosquito Control Tax Roll. Such roll shall contain such information and conform to that maintained by the Property Appraiser on the Real Property Assessment Roll.

**Section 8: Billing by Tax Collector.**

A. The Mosquito Control Tax shall be due and payable within the time and in the manner prescribed by law for County ad valorem taxes. The Tax Collector shall bill and collect the Mosquito Control Tax so levied by the Board in the same manner as taxes collected and shall pay same over to the Board within the time and in the manner prescribed by law for the payment by the Tax Collector of county ad valorem taxes, and the revenues collected shall be held by the Board and paid out by it as provided in this Ordinance. The Tax Collector shall include on the notice mailed pursuant to Section 197.072, Florida Statutes, to each owner of each parcel of real property included on the Taxing Unit Mosquito Control Tax Roll a line item on the tax bill of the amount of the annual Mosquito Control Tax on such real property. Nothing contained in this section of the Ordinance shall be construed or interpreted to preclude the Board from submitting, within its discretion, a separately prepared notice of the Mosquito Control Tax imposed on parcels of real property, if, in the judgment of the Board, such procedure will facilitate the billing and collection of the Mosquito Control Tax.

B. To the extent allowed by law, Tax Certificates and Tax Deeds shall be issued for all delinquent properties in accordance with and in like manner as the same are authorized pursuant to Chapter 197, ~~Fla. Stat.~~ Florida Statutes, and other general and special laws regulating the issuance of same for non-payment of delinquent county ad valorem taxes.

C. If the Board is not allowed by law to issue Tax Certificates and Tax Deeds and otherwise bill and collect the Mosquito Control Tax in like manner as County ad valorem taxes; the Mosquito Control Tax shall be due and payable on November 1<sup>st</sup> each year. On all Mosquito Control Taxes imposed and collected, discounts for early payment thereof shall be at the rate of four percent (4%) in the month of November, three percent (3%) in the month of December; two percent (2%) in the following month of January; and one percent (1%) in the following month of February. The Mosquito Control Taxes paid in March shall be without discount. The annual Mosquito Control Tax shall be delinquent if not fully paid by the 31<sup>st</sup> day of March of the Fiscal year for which the annual Mosquito County tax is imposed. All delinquent annual Mosquito Control Taxes shall bear an initial penalty of four percent (4%) of the full amount of the annual Mosquito Control Tax if not paid by the 31<sup>st</sup> day of March of the Fiscal Year for which the annual Mosquito Control Tax is imposed and an additional penalty of one percent (1%) per month on the delinquent principal amount of the first day of May and on the first day of each month thereafter until said Mosquito Control Tax is paid in full.

All annual Mosquito Control Taxes imposed under the provisions of this Ordinance shall constitute, and are hereby imposed as, liens against taxable real property as of the first day of October of the Fiscal Year for which the Mosquito Control Tax is imposed. Until fully paid and discharged or barred by law, said Mosquito Control Taxes shall remain liens equal in rank and dignity with the lien of the County ad valorem taxes and superior in right and dignity to all other liens, encumbrances, titles, and claims in, to, or against the real property involved.

Unpaid Mosquito Control Tax liens shall remain and constitute liens against such taxable real property within the County for a period of five (5) years from the first day of October of the County Fiscal Year for which the Mosquito Control Tax is imposed.

If any Mosquito Control Tax lien becomes delinquent by not being fully paid by the 31<sup>st</sup> day of March of the Fiscal Year for which the Mosquito Control Tax is imposed and remains delinquent, the Clerk upon receipt of the list of outstanding and uncollected Mosquito Control Taxes for such Fiscal Year from the Tax Collector shall cause to be prepared a Notice of Lien containing the amount of the Mosquito Control Tax including the amount of the initial penalty as provided above, a legal description of the real property against which the lien is imposed, and the name of the owner of such real property as indicated on the real property assessment roll maintained by the Property Appraiser. Said Notice of Lien shall be recorded in public records of Walton County, Florida.

The Tax Collector is hereby vested with the power, and it shall be his/her duty, to collect payments of all current Mosquito Control Taxes from October 1<sup>st</sup> of the Fiscal Year for which the Mosquito Control Tax is imposed through the 31<sup>st</sup> day of May of such Fiscal Year.

The Tax Collector shall mail a second notice to all owners of improved real property who have not paid the applicable annual Mosquito Control Tax prior to March 1<sup>st</sup> of each Fiscal Year. Such notice shall specify the amount of the annual Mosquito Control Tax imposed on such improved real property, shall advise the owners of the initial penalty as provided above, and shall advise such owners when the Mosquito Control Tax is delinquent and is subject to the additional penalties as proved above.

On or before the fifteenth day of June of each Fiscal Year, the Tax Collector shall prepare a list of outstanding and uncollected Mosquito Control Taxes for such Fiscal Year and shall deliver such list to the Clerk. Such list shall contain the amount of the outstanding annual Mosquito Control Tax, a legal description of the real property against which the Mosquito Control Tax is imposed, and the name of the owner of such real property as indicated on the real property assessment roll maintained by the Property Appraiser.

Upon the delivery of such list of outstanding and uncollected Mosquito Control Taxes, the duty of the Tax Collector to collect such annual Mosquito Control Tax shall cease, and thereafter, all such outstanding annual Mosquito Control Tax liens may be discharged and satisfied by payment to the Clerk the aggregate amount due for such outstanding Mosquito Control Tax plus, when delinquent, the initial penalty plus the additional penalties proved above, together with the abstracting costs and the total amount due, plus penalties, for any prior annual Mosquito Control Tax lien for such property that remain outstanding and unpaid. When any



such lien or liens have been fully paid or discharged, the Clerk shall properly cause evidence of satisfaction and discharge of such lien to be provided. Said lien or liens shall not be assigned by the County to any person. The liens may be collected as provided by law.

**Section 9: Errors in Levying and ~~Collection~~ Collecting the Mosquito Control Tax.**

No act of omission or commission on the part of the Property Appraiser, Tax Collector, Board, Clerk, or their Deputies or employees, shall operate to defeat the payment of the Mosquito Control Tax imposed by the Board under the provisions of this Ordinance. Provided, however, any acts of omission or commission may be corrected at any time by the officers or party responsible for them in like manner as provided under this Ordinance for performing such acts in the first place, and when so corrected they shall be construed as valid and shall in no way effect any process by law for the enforcement of the Mosquito Control Tax assessed under the provisions of this Ordinance. The Board shall have the authority, at any time, upon its own initiative, or response to a petition from any affected owner of real property, to correct any error of omission and commission in the adoption of any Mosquito Control Tax.

**Section 10: Discretion of Board to Exclude Certain Areas.**

The Board shall have the power each year to exclude particular parcels of real property within the boundaries of the Taxing Unit from the Mosquito Control Tax Roll and the assessment of the Mosquito Control Tax under the provisions of this Ordinance or to reduce the amount of the Mosquito Control Tax that is to be assessed against a particular parcel of real property in the event the Board determines that the size or peculiar geographic configuration of any particular parcel is unique when compared to other parcels of real property within the boundaries of the Taxing Unit so that such particular parcel is either not benefited from the services to be provided by the imposition of the Mosquito Control Tax or is not a benefit to the same degree as other parcels of real property within the boundaries of the Taxing Unit.

**Section 11: Disposition of Proceeds from the Levy of the Mosquito Control Tax.**

Those revenues obtained from the levy of the Mosquito Control Tax shall be maintained in a separate account used solely for the purpose of proving such services, operations, and facilities as determined to be appropriate by the Board within the boundaries of the Taxing Unit only.

**~~Section 12: Advisory Board.~~**

~~————The business and affairs of the Taxing Unit shall be conducted and administered by the Board, and the Board may have an Advisory Board from which it may receive advise or suggestions.~~

**Section ~~13~~12: Liberal Construction.**

The provisions of this Ordinance shall be liberally construed in order to effectively carry out the purposes of this Ordinance in the interest of public health, morale, welfare, and safety of the citizens within the Taxing Unit.

**Section 1413: Severability.**

It is declared to be the intent of the Board that if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not effect the validity of the remaining portions hereof.

**Section 1514: Effective Date.**

This Ordinance shall take effect as provided by law.

Passed and duly adopted in regular session by the Board of County Commissioners of Walton County, Florida, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**BOARD OF COUNTY COMMISSIONERS  
OF WALTON COUNTY, FLORIDA**

**Attest:**

\_\_\_\_\_  
**Alex Alford, Clerk of the Circuit Court  
And County Comptroller**

\_\_\_\_\_  
**Daniel “Danny” Glidewell, Chairman**

**ORDINANCE 2023-\_\_\_\_\_**

AN ORDINANCE AMENDING WALTON COUNTY  
ORDINANCE 1987-05 TO INCLUDE THE MUNICIPALITIES  
OF DEFUNIAK SPRINGS, FREEPORT, AND PAXTON;  
PROVIDING FOR AMENDMENTS TO SECTION 2:  
DEFINITIONS, SECTION 3: ESTABLISHMENT OF TAXING  
UNIT, SECTION 4: PUBLIC PURPOSE FOR TAXING UNIT,  
SECTION 6: MOSQUITO CONTROL TAX, SECTION 8:  
BILLING BY TAX COLLECTOR, SECTION 9: ERRORS IN  
LEVYING AND COLLECTING THE MOSQUITO CONTROL  
TAX, SECTION 12: ADVISORY BOARD, SECTION 13:  
LIBERAL CONSTRUCTION, SECTION 14: SEVERABILITY,  
AND SECTION 15: EFFECTIVE DATE

**WHEREAS**, Section 125.01(1)(q) Florida Statutes, grants the Board of County Commissioners of a non-charter County the power to establish a municipal service taxing or benefit unit for any part or all of the unincorporated areas of the county within which may be provided mosquito control from funds derived from service charges, special assessments, or taxes within such unit only, and

**WHEREAS**, the Walton County Board of County Commissioners created a municipal service taxing or benefit unit by enacting the North Walton County Mosquito Control Tax Ordinance (1987-05) on June 9, 1987, and

**WHEREAS**, the North Walton Mosquito Control District is funded by this municipal service taxing or benefit unit to provide mosquito control services to unincorporated areas of the County not within the South Walton Mosquito Control District, and

**WHEREAS**, Section 125.01(1)(q) Florida Statutes, grants that subject to the consent by ordinance of the governing body of an affected municipality, the boundaries of a municipal service taxing or benefit unit may include all or part of the boundaries of a municipality, and

**WHEREAS**, in anticipation of the City of DeFuniak Springs (“DeFuniak Springs”) granting such consent through enacting an ordinance, it is necessary to amend Walton County Ordinance 1987-05 to include DeFuniak Springs within the boundaries of the municipal service taxing or benefit unit for North Walton Mosquito Control, and

**WHEREAS**, in anticipation of the City of Freeport (“Freeport”) granting such consent through enacting an ordinance, it is necessary to amend Walton County Ordinance 1987-05 to include Freeport within the boundaries of the municipal service taxing or benefit unit for the North Walton Mosquito Control District, and

**WHEREAS**, the geographic area comprising the City of Paxton (“Paxton”) is already included within the municipal service taxing or benefit unit that provides services to the North Walton

Mosquito Control District and amendment to Walton County Ordinance 1987-05 is desired to memorialize this preexisting association, and

**NOW THEREFORE**, be it ordained by the Walton County Board of County Commissioners that Walton County Ordinance 1987-05 is hereby amended as follows:

**Section 1: Short Title.**

This Ordinance shall be known and may be referred to as the “North Walton County Mosquito Control Tax Ordinance.”:

**Section 2: Definitions.**

*Board* refers to the Walton County Board of County Commissioners.

*Clerk* shall refer to the Walton County Clerk of Court and County Comptroller.

*County* refers to the unincorporated areas of this county and the municipalities of DeFuniak Springs, Freeport, and Paxton.

*Mosquito Control Tax* means an assessment for the special benefit of providing mosquito control services for the Taxing Unit and is imposed annually upon a parcel of real property located within the boundaries of the Taxing Unit pursuant to this Ordinance.

*Fiscal Year* refers to the Fiscal Year applicable to the Board, such Fiscal Year beginning on the first day of October of each year and ending the 30<sup>th</sup> day of September the next year.

*Owner* refers to the person or persons owning an interest in real property located within the boundaries of the Taxing Unit.

*Person* means any individual, firm, partnership, corporation, company, association, executor, administrator, trustee, church, religious sect, religious denomination, society, organization or league or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

*Property Appraiser* refers to the Walton County Property Appraiser.

*Tax Collector* refers to the Walton County Tax Collector.

*Taxing Unit* shall refer to the municipal service taxing unit created pursuant to this Ordinance that consists of the entire unincorporated area of Walton County lying North of the Choctawhatchee River and Bay and the municipalities of DeFuniak Springs, Freeport, and Paxton.

**Section 3: Establishment of Taxing Unit.**

There is hereby created and established a Taxing Unit pursuant to Section 125.01, Florida Statutes that consists of the entire unincorporated area of Walton County, Florida lying North of the Choctawhatchee River and Bay and the municipalities of DeFuniak Springs, Freeport, and

Paxton. The Taxing Unit is created for the purpose of providing the special benefit of mosquito control within the boundaries of said Taxing Unit only.

**Section 4: Public Purpose for Taxing Unit.**

It is hereby declared and determined by the Board that the services to be provided annually pursuant to this Ordinance shall be and do hereby constitute a special benefit to all owners of real property within the Taxing Unit equal to, or in excess of, the Mosquito Control Tax levied as provided herein. It is further determined and declared that the uses of Mosquito Control Taxes for mosquito control services are municipal assessments for municipal or peculiar benefits accruing to the properties within the Taxing Unit. It is also herein and hereby found, determined and declared, that mosquito control services within the Taxing Unit are public purposes and are also county and municipal purposes. The intention of the Board is to levy the Mosquito Control Tax on the assessed valuation of all taxable real property and also that portion of value covered by homestead exemption provided in Art. 7, 10, and 12, Florida Constitution, in that the Board has found and determined that the Mosquito Control Tax is an assessment for the special benefit of providing mosquito control protection services.

**Section 5: Governing Body.**

The governing body of the Taxing Unit shall be the Board, and the Board shall determine each year the estimated cost of providing mosquito control services within the boundaries of the Taxing Unit including capital and equipment improvements, rentals and acquisitions, and operation and maintenance costs and expenses including salaries and benefits of necessary personnel for the ensuing Fiscal Year.

**Section 6: Mosquito Control Tax.**

The annual Mosquito Control Tax levied against all taxable real property within the boundaries of the Taxing Unit shall be an assessment on said real property within the Taxing Unit. The levy by the Board of the Mosquito Control Tax authorized herein shall be by resolution of the Board, and the millage shall be set and the Mosquito Control Tax levied thereon in accordance with the provisions of general law and in like manner as required for the setting of millage and levy of ad valorem taxes by a county. The Mosquito Control Tax authorized herein may be less than but shall never exceed one (1) mill annually on the dollar of assessed property valuation. It shall be the duty of the Board to order and require the Property Appraiser to assess and the Tax Collector to collect the Mosquito Control Tax so assessed or levied upon the taxable property, including homesteads, to the extent that taxes may be lawfully levied upon homesteads, in such Taxing Unit at the millage rate adopted by the Board for such year.

**Section 7: Certification to Tax Collector of Annual Taxing Unit Tax Roll.**

Based upon the amount of the annual Mosquito Control Tax adopted by the Board pursuant to this Ordinance, the Clerk shall cause to be prepared an Annual Taxing Unit Mosquito Control Tax Roll. Such roll shall contain such information and conform to that maintained by the Property Appraiser on the Real Property Assessment Roll.

## **Section 8: Billing by Tax Collector.**

A. The Mosquito Control Tax shall be due and payable within the time and in the manner prescribed by law for county ad valorem taxes. The Tax Collector shall bill and collect the Mosquito Control Tax so levied by the Board in the same manner as taxes collected and shall pay same over to the Board within the time and in the manner prescribed by law for the payment by the Tax Collector of county ad valorem taxes, and the revenues collected shall be held by the Board and paid out by it as provided in this Ordinance. The Tax Collector shall include on the notice mailed pursuant to Section 197.072, Florida Statutes, to each owner of each parcel of real property included on the Taxing Unit Mosquito Control Tax Roll a line item on the tax bill of the amount of the annual Mosquito Control Tax on such real property. Nothing contained in this section of the Ordinance shall be construed or interpreted to preclude the Board from submitting, within its discretion, a separately prepared notice of the Mosquito Control Tax imposed on parcels of real property, if, in the judgment of the Board, such procedure will facilitate the billing and collection of the Mosquito Control Tax.

B. To the extent allowed by law, Tax Certificates and Tax Deeds shall be issued for all delinquent properties in accordance with and in like manner as the same are authorized pursuant to Chapter 197, Florida Statutes, and other general and special laws regulating the issuance of same for non-payment of delinquent county ad valorem taxes.

C. If the Board is not allowed by law to issue Tax Certificates and Tax Deeds and otherwise bill and collect the Mosquito Control Tax in like manner as county ad valorem taxes; the Mosquito Control Tax shall be due and payable on November 1<sup>st</sup> each year. On all Mosquito Control Taxes imposed and collected, discounts for early payment thereof shall be at the rate of four percent (4%) in the month of November, three percent (3%) in the month of December; two percent (2%) in the following month of January; and one percent (1%) in the following month of February. The Mosquito Control Taxes paid in March shall be without discount. The annual Mosquito Control Tax shall be delinquent if not fully paid by the 31<sup>st</sup> day of March of the Fiscal year for which the annual Mosquito county tax is imposed. All delinquent annual Mosquito Control Taxes shall bear an initial penalty of four percent (4%) of the full amount of the annual Mosquito Control Tax if not paid by the 31<sup>st</sup> day of March of the Fiscal Year for which the annual Mosquito Control Tax is imposed and an additional penalty of one percent (1%) per month on the delinquent principal amount of the first day of May and on the first day of each month thereafter until said Mosquito Control Tax is paid in full.

All annual Mosquito Control Taxes imposed under the provisions of this Ordinance shall constitute, and are hereby imposed as, liens against taxable real property as of the first day of October of the Fiscal Year for which the Mosquito Control Tax is imposed. Until fully paid and discharged or barred by law, said Mosquito Control Taxes shall remain liens equal in rank and dignity with the lien of the county ad valorem taxes and superior in right and dignity to all other liens, encumbrances, titles, and claims in, to, or against the real property involved.

Unpaid Mosquito Control Tax liens shall remain and constitute liens against such taxable real property within the County for a period of five (5) years from the first day of October of the County Fiscal Year for which the Mosquito Control Tax is imposed.

If any Mosquito Control Tax lien becomes delinquent by not being fully paid by the 31<sup>st</sup> day of March of the Fiscal Year for which the Mosquito Control Tax is imposed and remains delinquent, the Clerk upon receipt of the list of outstanding and uncollected Mosquito Control Taxes for such Fiscal Year from the Tax Collector shall cause to be prepared a Notice of Lien containing the amount of the Mosquito Control Tax including the amount of the initial penalty as provided above, a legal description of the real property against which the lien is imposed, and the name of the owner of such real property as indicated on the real property assessment roll maintained by the Property Appraiser. Said Notice of Lien shall be recorded in public records of Walton County, Florida.

The Tax Collector is hereby vested with the power, and it shall be his/her duty, to collect payments of all current Mosquito Control Taxes from October 1<sup>st</sup> of the Fiscal Year for which the Mosquito Control Tax is imposed through the 31<sup>st</sup> day of May of such Fiscal Year.

The Tax Collector shall mail a second notice to all owners of improved real property who have not paid the applicable annual Mosquito Control Tax prior to March 1<sup>st</sup> of each Fiscal Year. Such notice shall specify the amount of the annual Mosquito Control Tax imposed on such improved real property, shall advise the owners of the initial penalty as provided above, and shall advise such owners when the Mosquito Control Tax is delinquent and is subject to the additional penalties as proved above.

On or before the fifteenth day of June of each Fiscal Year, the Tax Collector shall prepare a list of outstanding and uncollected Mosquito Control Taxes for such Fiscal Year and shall deliver such list to the Clerk. Such list shall contain the amount of the outstanding annual Mosquito Control Tax, a legal description of the real property against which the Mosquito Control Tax is imposed, and the name of the owner of such real property as indicated on the real property assessment roll maintained by the Property Appraiser.

Upon the delivery of such list of outstanding and uncollected Mosquito Control Taxes, the duty of the Tax Collector to collect such annual Mosquito Control Tax shall cease, and thereafter, all such outstanding annual Mosquito Control Tax liens may be discharged and satisfied by payment to the Clerk the aggregate amount due for such outstanding Mosquito Control Tax plus, when delinquent, the initial penalty plus the additional penalties proved above, together with the abstracting costs and the total amount due, plus penalties, for any prior annual Mosquito Control Tax lien for such property that remain outstanding and unpaid. When any such lien or liens have been fully paid or discharged, the Clerk shall properly cause evidence of satisfaction and discharge of such lien to be provided. Said lien or liens shall not be assigned by the County to any person. The liens may be collected as provided by law.

**Section 9: Errors in Levying and Collecting the Mosquito Control Tax.**

No act of omission or commission on the part of the Property Appraiser, Tax Collector, Board, Clerk, or their Deputies or employees, shall operate to defeat the payment of the Mosquito Control Tax imposed by the Board under the provisions of this Ordinance. Provided, however, any acts of omission or commission may be corrected at any time by the officers or party responsible for them in like manner as provided under this Ordinance for performing such acts in the first place, and when so corrected they shall be construed as valid and shall in no way effect any process by law for the enforcement of the Mosquito Control Tax assessed under the provisions of this Ordinance. The Board shall have the authority, at any time, upon its own initiative, or response to a petition from any affected owner of real property, to correct any error of omission and commission in the adoption of any Mosquito Control Tax.

**Section 10: Discretion of Board to Exclude Certain Areas.**

The Board shall have the power each year to exclude particular parcels of real property within the boundaries of the Taxing Unit from the Mosquito Control Tax Roll and the assessment of the Mosquito Control Tax under the provisions of this Ordinance or to reduce the amount of the Mosquito Control Tax that is to be assessed against a particular parcel of real property in the event the Board determines that the size or peculiar geographic configuration of any particular parcel is unique when compared to other parcels of real property within the boundaries of the Taxing Unit so that such particular parcel is either not benefited from the services to be provided by the imposition of the Mosquito Control Tax or is not a benefit to the same degree as other parcels of real property within the boundaries of the Taxing Unit.

**Section 11: Disposition of Proceeds from the Levy of the Mosquito Control Tax.**

Those revenues obtained from the levy of the Mosquito Control Tax shall be maintained in a separate account used solely for the purpose of proving such services, operations, and facilities as determined to be appropriate by the Board within the boundaries of the Taxing Unit only.

**Section 12: Liberal Construction.**

The provisions of this Ordinance shall be liberally construed in order to effectively carry out the purposes of this Ordinance in the interest of public health, morale, welfare, and safety of the citizens within the Taxing Unit.

**Section 13: Severability.**

It is declared to be the intent of the Board that if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not effect the validity of the remaining portions hereof.



**Section 14: Effective Date.**

This Ordinance shall take effect as provided by law.

Passed and duly adopted in regular session by the Board of County Commissioners of Walton County, Florida, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**BOARD OF COUNTY COMMISSIONERS  
OF WALTON COUNTY, FLORIDA**

**Attest:**

\_\_\_\_\_  
**Alex Alford, Clerk of the Circuit Court  
And County Comptroller**

\_\_\_\_\_  
**Daniel “Danny” Glidewell, Chairman**