

By Representative Smith

1                                   A bill to be entitled  
2           An act relating to the Florida Preservation  
3           2000 Program; amending ss. 259.032 and 373.59,  
4           F.S.; revising provisions which authorize  
5           certain counties to receive payments in lieu of  
6           taxes from funds in the Conservation and  
7           Recreation Lands Trust Fund or Water Management  
8           Lands Trust Fund for tax losses incurred as a  
9           result of acquisitions under the program, to  
10          reduce the percentage of tax loss required as a  
11          qualification for such payments; providing an  
12          effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16           Section 1. Paragraphs (b) and (c) of subsection (12)  
17          of section 259.032, Florida Statutes, 1996 Supplement, are  
18          amended to read:

19           259.032 Conservation and Recreation Lands Trust Fund;  
20          purpose.--

21           (12)(a) Beginning in fiscal year 1994-1995, not more  
22          than 3.75 percent of the Conservation and Recreation Lands  
23          Trust Fund shall be made available annually to the department  
24          for payment in lieu of taxes to qualifying counties, cities,  
25          and local governments as defined in paragraph (b) for actual  
26          tax losses incurred as a result of board of trustees  
27          acquisitions for state agencies under the Florida Preservation  
28          2000 Program during any year. Reserved funds not used for  
29          payments in lieu of taxes in any year shall revert to the fund  
30          to be used for land acquisition in accordance with the  
31          provisions of this section.

1 (b) Payment in lieu of taxes shall be available:  
2 1. To counties which levy an ad valorem tax of at  
3 least 9 mills or the amount of the tax loss from all completed  
4 Preservation 2000 acquisitions in the county exceeds 0.005  
5 ~~0.01~~ percent of the county's total taxable value, and have a  
6 population of 75,000 or less and

7 2. To counties with a population of less than 100,000  
8 which contain all or a portion of an area of critical state  
9 concern designated pursuant to chapter 380 and to local  
10 governments within such counties.

11

12 For the purposes of this paragraph, "local government"  
13 includes municipalities, the county school board, mosquito  
14 control districts, and any other local government entity which  
15 levies ad valorem taxes, with the exception of a water  
16 management district.

17 (c) Payment in lieu of taxes shall be available to any  
18 city which has a population of 10,000 or less and which levies  
19 an ad valorem tax of at least 9 mills or the amount of the tax  
20 loss from all completed Preservation 2000 acquisitions in the  
21 city exceeds 0.01 percent of the city's total taxable value.

22 (d) If insufficient funds are available in any year to  
23 make full payments to all qualifying counties, cities, and  
24 local governments, such counties, cities, and local  
25 governments shall receive a pro rata share of the moneys  
26 available.

27 (e) The payment amount shall be based on the average  
28 amount of actual taxes paid on the property for the 3 years  
29 preceding acquisition. Applications for payment in lieu of  
30 taxes shall be made no later than January 31 of the year  
31 following acquisition. No payment in lieu of taxes shall be

1 made for properties which were exempt from ad valorem taxation  
2 for the year immediately preceding acquisition. If property  
3 which was subject to ad valorem taxation was acquired by a  
4 tax-exempt entity for ultimate conveyance to the state under  
5 this chapter, payment in lieu of taxes shall be made for such  
6 property based upon the average amount of taxes paid on the  
7 property for the 3 years prior to its being removed from the  
8 tax rolls. The department shall certify to the Department of  
9 Revenue those properties that may be eligible under this  
10 provision. Payment in lieu of taxes shall be limited to a  
11 total of 10 years of annual payments.

12 (f) Payment in lieu of taxes pursuant to this  
13 paragraph shall be made annually to qualifying counties,  
14 cities, and local governments after certification by the  
15 Department of Revenue that the amounts applied for are  
16 reasonably appropriate, based on the amount of actual taxes  
17 paid on the eligible property, and after the Department of  
18 Environmental Protection has provided supporting documents to  
19 the Comptroller and has requested that payment be made in  
20 accordance with the requirements of this section.

21 (g) If the board of trustees conveys to a local  
22 government title to any land owned by the board, any payments  
23 in lieu of taxes on the land made to the local government  
24 shall be discontinued as of the date of the conveyance.

25 Section 2. Paragraph (b) of subsection (14) of section  
26 373.59, Florida Statutes, 1996 Supplement, is amended to read:

27 373.59 Water Management Lands Trust Fund.--

28 (14)(a) Beginning in fiscal year 1992-1993, not more  
29 than one-fourth of the land management funds provided for in  
30 subsections (1) and (8) in any year shall be reserved annually  
31 by a governing board, during the development of its annual

1 operating budget, for payment in lieu of taxes to qualifying  
2 counties for actual ad valorem tax losses incurred as a result  
3 of lands purchased with funds allocated pursuant to s.  
4 259.101(3)(b). In addition, the Northwest Florida Water  
5 Management District, the South Florida Water Management  
6 District, the Southwest Florida Water Management District, the  
7 St. Johns River Water Management District, and the Suwannee  
8 River Water Management District shall pay to qualifying  
9 counties payments in lieu of taxes for district lands acquired  
10 with funds allocated pursuant to subsection (7). Reserved  
11 funds that are not used for payment in lieu of taxes in any  
12 year shall revert to the fund to be used for management  
13 purposes or land acquisition in accordance with this section.

14 (b) Payment in lieu of taxes shall be available to  
15 counties for each year in which the levy of ad valorem tax is  
16 at least 9 mills or the amount of the tax loss from all  
17 completed Preservation 2000 acquisitions in the county exceeds  
18 0.005 ~~0.01~~ percent of the county's total taxable value, and  
19 the population is 75,000 or less and to counties with a  
20 population of less than 100,000 which contain all or a portion  
21 of an area of critical state concern designated pursuant to  
22 chapter 380.

23 (c) If insufficient funds are available in any year to  
24 make full payments to all qualifying counties, such counties  
25 shall receive a pro rata share of the moneys available.

26 (d) The payment amount shall be based on the average  
27 amount of actual taxes paid on the property for the 3 years  
28 immediately preceding acquisition. For lands purchased prior  
29 to July 1, 1992, applications for payment in lieu of taxes  
30 shall be made to the districts by January 1, 1993. For lands  
31 purchased after July 1, 1992, applications for payment in lieu

1 of taxes shall be made no later than January 31 of the year  
2 following acquisition. No payment in lieu of taxes shall be  
3 made for properties which were exempt from ad valorem taxation  
4 for the year immediately preceding acquisition. Payment in  
5 lieu of taxes shall be limited to a period of 10 consecutive  
6 years of annual payments.

7 (e) Payment in lieu of taxes shall be made within 30  
8 days after: certification by the Department of Revenue that  
9 the amounts applied for are appropriate, certification by the  
10 Department of Environmental Protection that funds are  
11 available, and completion of any fund transfers to the  
12 district. The governing board may reduce the amount of a  
13 payment in lieu of taxes to any county by the amount of other  
14 payments, grants, or in-kind services provided to that county  
15 by the district during the year. The amount of any reduction  
16 in payments shall remain in the Water Management Lands Trust  
17 Fund for purposes provided by law.

18 (f) If a district governing board conveys to a local  
19 government title to any land owned by the board, any payments  
20 in lieu of taxes on the land made to the local government  
21 shall be discontinued as of the date of the conveyance.

22 Section 3. This act shall take effect July 1, 1997.

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25 HOUSE SUMMARY

26  
27 Revises provisions which authorize certain counties to  
28 receive payments in lieu of taxes from funds in the  
29 Conservation and Recreation Lands Trust Fund or Water  
30 Management Lands Trust Fund for tax losses incurred as a  
31 result of acquisitions under the Florida Preservation  
2000 Program, to reduce the percentage of tax loss  
required as a qualification for such payments.