

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 the ad valorem tax millage that
5 must be levied by certain counties to receive
6 payments in lieu of taxes from funds in the
7 Conservation and Recreation Lands Trust Fund or
8 Water Management Lands Trust Fund for tax
9 losses incurred as a result of acquisitions
10 under the program; providing an effective date.

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

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14 Section 1. Paragraph (b) of subsection (12) of section
15 259.032, Florida Statutes, 1996 Supplement, is amended to
16 read:

17 259.032 Conservation and Recreation Lands Trust Fund;
18 purpose.--

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

30 (b) Payment in lieu of taxes shall be available:
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1 1. To counties which levy an ad valorem tax of at
2 least 8.25 ~~9~~ mills or in which the amount of taxable value
3 loss attributable to the tax loss from all completed
4 Preservation 2000 acquisitions in the county exceeds 0.01
5 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.

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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 8.25 ~~9~~ mills or in which the amount of taxable value
 17 loss attributable to ~~the tax loss from~~ all completed
 18 Preservation 2000 acquisitions in the county exceeds 0.01
 19 percent of the county's total taxable value, and the
 20 population is 75,000 or less and to counties with a population
 21 of less than 100,000 which contain all or a portion of an area
 22 of critical state concern designated pursuant to 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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