

Bill No. CS for SB 384

Amendment No.

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Bronson moved the following amendment:

Senate Amendment (with title amendment)

On page 6, between lines 20 and 21,

insert:

Section 3. Subsection (10) of section 373.59, Florida Statutes, is amended to read:

373.59 Water Management Lands Trust Fund.--

(10)(a) Beginning July 1, 1999, not more than one-fourth of the land management funds provided for in subsections (1) and (8) in any year shall be reserved annually by a governing board, during the development of its annual operating budget, for payments in lieu of taxes for all actual tax losses incurred as a result of governing board acquisitions for water management districts pursuant to ss. 259.101, 259.105, and 373.59 ~~under the Florida Forever program~~ during any year. Reserved funds not used for payments in lieu of taxes in any year shall revert to the Water Management Lands Trust Fund to be used in accordance with the provisions of this section.

Bill No. CS for SB 384

Amendment No. ____

1 (b) Payment in lieu of taxes shall be available:
2 1. To all counties that have a population of 150,000
3 or fewer ~~less and in which the amount of tax loss from all~~
4 ~~completed Preservation 2000 and Florida Forever acquisitions~~
5 ~~in the county exceeds 0.01 percent of the county's total~~
6 ~~taxable value~~. Population levels shall be determined pursuant
7 to s. 11.031.

8 2. To all local governments located in eligible
9 counties and whose lands are bought and taken off the tax
10 rolls.

11
12 For properties acquired after January 1, 2000, in the event
13 that such properties otherwise eligible for payment in lieu of
14 taxes under this subsection are leased or reserved and remain
15 subject to ad valorem taxes, payments in lieu of taxes shall
16 commence or recommence upon the expiration or termination of
17 the lease or reservation, but in no event shall there be more
18 than a total of ten annual payments in lieu of taxes for each
19 tax loss. If the lease is terminated for only a portion of the
20 lands at any time, the ten annual payments shall be made for
21 that portion only commencing the year after such termination,
22 without limiting the requirement that ten annual payments
23 shall be made on the remaining portion or portions of the land
24 as the lease on each expires.

25
26 For the purposes of this subsection, "local government"
27 includes municipalities, the county school board, mosquito
28 control districts, and any other local government entity which
29 levies ad valorem taxes.

30 (c) If sufficient ~~insufficient~~ funds are unavailable
31 ~~available~~ in any year to make full payments to all qualifying

Bill No. CS for SB 384

Amendment No. ____

1 counties and local governments, such counties and local
2 governments shall receive a pro rata share of the moneys
3 available.

4 (d) The payment amount shall be based on the average
5 amount of actual taxes paid on the property for the 3 years
6 preceding acquisition. Applications for payment in lieu of
7 taxes shall be made no later than January 31 of the year
8 following acquisition. No payment in lieu of taxes shall be
9 made for properties which were exempt from ad valorem taxation
10 for the year immediately preceding acquisition. If property
11 that was subject to ad valorem taxation was acquired by a
12 tax-exempt entity for ultimate conveyance to the state under
13 this chapter, payment in lieu of taxes shall be made for such
14 property based upon the average amount of taxes paid on the
15 property for the 3 years prior to its being removed from the
16 tax rolls. The water management districts shall certify to the
17 Department of Revenue those properties that may be eligible
18 under this provision. Once eligibility has been established,
19 that governmental entity shall receive 10 consecutive annual
20 payments for each tax loss, and no further eligibility
21 determination shall be made during that period.

22 (e) Payment in lieu of taxes pursuant to this
23 subsection shall be made annually to qualifying counties and
24 local governments after certification by the Department of
25 Revenue that the amounts applied for are reasonably
26 appropriate, based on the amount of actual taxes paid on the
27 eligible property, and after the water management districts
28 have provided supporting documents to the Comptroller and have
29 requested that payment be made in accordance with the
30 requirements of this section.

31 (f) If a water management district conveys to a county

Bill No. CS for SB 384

Amendment No. ____

1 or local government title to any land owned by the district,
2 any payments in lieu of taxes on the land made to the county
3 or local government shall be discontinued as of the date of
4 the conveyance.

5 (g) The districts may make retroactive payments to
6 counties and local governments that did not receive payments
7 in lieu of taxes for lands purchased under ss. 259.101 and
8 373.59 during fiscal year 1999-2000 if the counties and local
9 governments would have received those payments under ss.
10 259.032(12) and 373.59(14).

11
12 (Redesignate subsequent sections.)

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14
15 ===== T I T L E A M E N D M E N T =====

16 And the title is amended as follows:

17 On page 1, line 9, after the semicolon

18
19 insert:

20 amending s. 373.59, F.S.; authorizing payments
21 in lieu of taxes;

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