

By the Committee on Natural Resources

312-132F-00

1 A bill to be entitled
2 An act relating to public lands; amending ss.
3 259.032, 373.59, F.S.; deleting certain
4 requirements for qualifying for payment in lieu
5 of taxes to local governments; creating s.
6 259.037, F.S.; creating the Land Management
7 Uniform Accounting Council within the
8 Department of Environmental Protection;
9 providing for membership and duties; requiring
10 the council to review land management practices
11 and assign land management activities and costs
12 to specific categories; requiring state
13 agencies to account for land management costs
14 according to assigned categories; requiring a
15 report; providing for the council to revise or
16 update the land management categories as
17 necessary; amending s. 259.101, F.S.; deleting
18 provisions that repeal Preservation 2000
19 allocations of bond proceeds to certain
20 programs; deleting provisions requiring
21 redistribution of certain funds; providing for
22 retroactive payments in lieu of taxes;
23 providing an effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Paragraph (b) of subsection (12) of section
28 259.032, Florida Statutes, is amended to read:

29 259.032 Conservation and Recreation Lands Trust Fund;
30 purpose.--

31 (12)

1 (b) Payment in lieu of taxes shall be available:
2 1. To all counties that have a population of 150,000
3 or less ~~and in which the amount of the 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.

10 3. To Glades County, where a privately owned and
11 operated prison leased to the state has recently been opened
12 and where privately owned and operated juvenile justice
13 facilities leased to the state have recently been constructed
14 and opened, a payment in lieu of taxes, in an amount that
15 offsets the loss of property tax revenue, which funds have
16 already been appropriated and allocated from the Department of
17 Correction's budget for the purpose of reimbursing amounts
18 equal to lost ad valorem taxes.

19
20 For the purposes of this subsection, "local government"
21 includes municipalities, the county school board, mosquito
22 control districts, and any other local government entity which
23 levies ad valorem taxes, with the exception of a water
24 management district.

25 Section 2. Section 259.037, Florida Statutes, is
26 created to read:

27 259.037 Land Management Uniform Accounting Council.--

28 (1) The Land Management Uniform Accounting Council is
29 created within the Department of Environmental Protection and
30 shall consist of the director of the Division of State Lands,
31 the director of the Division of Recreation and Parks, the

1 director of the Office of Coastal and Aquatic Managed Areas,
2 and the director of the Office of Greenways and Trails of the
3 Department of Environmental Protection; the director of the
4 Division of Forestry of the Department of Agriculture and
5 Consumer Services, the executive director of the Fish and
6 Wildlife Conservation Commission, and the director of the
7 Division of Historical Resources of the Department of State,
8 or their respective designees. Each state agency represented
9 on the council shall have one vote. The chairperson of the
10 council shall rotate annually in the foregoing order of state
11 agencies. The agency of the representative serving as
12 chairperson of the council shall provide staff support for the
13 council. The Division of State Lands shall serve as the
14 recipient of and repository for the council's documents. The
15 council must initially meet by June 1, 2000, and thereafter at
16 the request of the chairperson.

17 (2) The council must, by January 1, 2001, review
18 current land management practices and group closely related
19 land management activities and needs into categories. All land
20 management activities and costs must be assigned to a specific
21 category and any single activity or cost may not be assigned
22 to more than one category. Specific management activities and
23 costs must be grouped within the following categories:

- 24 (a) Resource management;
- 25 (b) Administration;
- 26 (c) Capital improvements; and
- 27 (d) Visitor services/transportation/recreation.

28
29 Upon adoption of a complete list of land management categories
30 by the council, agencies assigned to manage conservation or
31 recreation lands must, on July 1, 2001, begin to account for

1 land management costs in accordance with the category to which
2 an expenditure is assigned.

3 (3) The council must provide its adopted list of land
4 management categories to the Governor, the Board of Trustees
5 of the Internal Improvement Trust Fund, the President of the
6 Senate, and the Speaker of the House of Representatives by
7 January 1, 2001. If it is necessary to revise or update the
8 list of land management categories, the council shall meet
9 upon the call of the chairperson.

10 Section 3. Subsections (3) and (9) of section 259.101,
11 Florida Statutes, are amended to read:

12 259.101 Florida Preservation 2000 Act.--

13 (3) LAND ACQUISITION PROGRAMS SUPPLEMENTED.--Less the
14 costs of issuance, the costs of funding reserve accounts, and
15 other costs with respect to the bonds, the proceeds of bonds
16 issued pursuant to this act shall be deposited into the
17 Florida Preservation 2000 Trust Fund created by s. 375.045.
18 Ten percent of the proceeds of any bonds deposited into the
19 Preservation 2000 Trust Fund shall be distributed by the
20 Department of Environmental Protection to the Department of
21 Environmental Protection for the purchase by the South Florida
22 Water Management District of lands in Dade, Broward, and Palm
23 Beach Counties identified in s. 7, chapter 95-349, Laws of
24 Florida. This distribution shall apply for any bond issue for
25 the 1995-1996 fiscal year. For the 1997-1998 fiscal year only,
26 \$20 million per year from the proceeds of any bonds deposited
27 into the Florida Preservation 2000 Trust Fund shall be
28 distributed by the Department of Environmental Protection to
29 the St. Johns Water Management District for the purchase of
30 lands necessary to restore Lake Apopka. The remaining proceeds

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1 shall be distributed by the Department of Environmental
2 Protection in the following manner:

3 (a) Fifty percent to the Department of Environmental
4 Protection for the purchase of public lands as described in s.
5 259.032. Of this 50 percent, at least one-fifth shall be used
6 for the acquisition of coastal lands.

7 (b) Thirty percent to the Department of Environmental
8 Protection for the purchase of water management lands pursuant
9 to s. 373.59, to be distributed among the water management
10 districts as provided in that section. Funds received by each
11 district may also be used for acquisition of lands necessary
12 to implement surface water improvement and management plans
13 approved in accordance with s. 373.456 or for acquisition of
14 lands necessary to implement the Everglades Construction
15 Project authorized by s. 373.4592.

16 (c) Ten percent to the Department of Community Affairs
17 to provide land acquisition grants and loans to local
18 governments through the Florida Communities Trust pursuant to
19 part III of chapter 380. From funds allocated to the trust,
20 \$3 million annually shall be used by the Green Swamp Land
21 Authority specifically for the purchase through land
22 protection agreements, as defined in s. 380.0677(4)~~s.~~
23 ~~380.0677(5)~~, of lands, or severable interests or rights in
24 lands, in the Green Swamp Area of Critical State Concern.
25 From funds allocated to the trust, \$3 million annually shall
26 be used by the Monroe County Comprehensive Plan Land Authority
27 specifically for the purchase of any real property interest in
28 either those lands subject to the Rate of Growth Ordinances
29 adopted by local governments in Monroe County or those lands
30 within the boundary of an approved Conservation and Recreation
31 Lands project located within the Florida Keys or Key West

1 Areas of Critical State Concern; however, title to lands
2 acquired within the boundary of an approved Conservation and
3 Recreation Lands project may, in accordance with an approved
4 joint acquisition agreement, vest in the Board of Trustees of
5 the Internal Improvement Trust Fund. Of the remaining funds
6 allocated to the trust after the above transfers occur,
7 one-half shall be matched by local governments on a
8 dollar-for-dollar basis. To the extent allowed by federal
9 requirements for the use of bond proceeds, the trust shall
10 expend Preservation 2000 funds to carry out the purposes of
11 part III of chapter 380.

12 (d) Two and nine-tenths percent to the Department of
13 Environmental Protection for the purchase of inholdings and
14 additions to state parks. For the purposes of this paragraph,
15 "state park" means all real property in the state under the
16 jurisdiction of the Division of Recreation and Parks of the
17 department, or which may come under its jurisdiction.

18 (e) Two and nine-tenths percent to the Division of
19 Forestry of the Department of Agriculture and Consumer
20 Services to fund the acquisition of state forest inholdings
21 and additions pursuant to s. 589.07.

22 (f) Two and nine-tenths percent to the Fish and
23 Wildlife Conservation ~~Game and Fresh Water Fish~~ Commission to
24 fund the acquisition of inholdings and additions to lands
25 managed by the commission which are important to the
26 conservation of fish and wildlife.

27 (g) One and three-tenths percent to the Department of
28 Environmental Protection for the Florida Greenways and Trails
29 Program, to acquire greenways and trails or greenways and
30 trails systems pursuant to chapter 260, including, but not
31

1 | limited to, abandoned railroad rights-of-way and the Florida
2 | National Scenic Trail.
3 |
4 | Local governments may use federal grants or loans, private
5 | donations, or environmental mitigation funds, including
6 | environmental mitigation funds required pursuant to s.
7 | 338.250, for any part or all of any local match required for
8 | the purposes described in this subsection. Bond proceeds
9 | allocated pursuant to paragraph (c) may be used to purchase
10 | lands on the priority lists developed pursuant to s. 259.035.
11 | Title to lands purchased pursuant to paragraphs (a), (d), (e),
12 | (f), and (g) shall be vested in the Board of Trustees of the
13 | Internal Improvement Trust Fund, except that title to lands,
14 | or rights or interests therein, acquired by either the
15 | Southwest Florida Water Management District or the St. Johns
16 | River Water Management District in furtherance of the Green
17 | Swamp Land Authority's mission pursuant to s. 380.0677(2)~~s.~~
18 | ~~380.0677(3)~~, shall be vested in the district where the
19 | acquisition project is located. Title to lands purchased
20 | pursuant to paragraph (c) may be vested in the Board of
21 | Trustees of the Internal Improvement Trust Fund, except that
22 | title to lands, or rights or interests therein, acquired by
23 | either the Southwest Florida Water Management District or the
24 | St. Johns River Water Management District in furtherance of
25 | the Green Swamp Land Authority's mission pursuant to s.
26 | 380.0677(2)~~s. 380.0677(3)~~, shall be vested in the district
27 | where the acquisition project is located. ~~This subsection is~~
28 | ~~repealed effective October 1, 2000. Prior to repeal, the~~
29 | ~~Legislature shall review the provisions scheduled for repeal~~
30 | ~~and shall determine whether to reenact or modify the~~
31 | ~~provisions or to take no action.~~

1 (9) ALTERNATIVES TO FEE SIMPLE ACQUISITION.--

2 (a) The Legislature finds that, with the increasing
3 pressures on the natural areas of this state, the state must
4 develop creative techniques to maximize the use of acquisition
5 and management moneys. The Legislature also finds that the
6 state's environmental land-buying agencies should be
7 encouraged to augment their traditional, fee simple
8 acquisition programs with the use of alternatives to fee
9 simple acquisition techniques. The Legislature also finds
10 that using alternatives to fee simple acquisition by public
11 land-buying agencies will achieve the following public policy
12 goals:

- 13 1. Allow more lands to be brought under public
14 protection for preservation, conservation, and recreational
15 purposes at less expense using public funds.
- 16 2. Retain, on local government tax rolls, some portion
17 of or interest in lands which are under public protection.
- 18 3. Reduce long-term management costs by allowing
19 private property owners to continue acting as stewards of the
20 land, where appropriate.

21
22 Therefore, it is the intent of the Legislature that public
23 land-buying agencies develop programs to pursue alternatives
24 to fee simple acquisition and to educate private landowners
25 about such alternatives and the benefits of such alternatives.
26 It also is the intent of the Legislature that the department
27 and the water management districts spend a portion of their
28 shares of Preservation 2000 bond proceeds to purchase eligible
29 properties using alternatives to fee simple acquisition.
30 Finally, it is the intent of the Legislature that public
31 agencies acquire lands in fee simple for public access and

1 recreational activities. Lands protected using alternatives
2 to fee simple acquisition techniques shall not be accessible
3 to the public unless such access is negotiated with and agreed
4 to by the private landowners who retain interests in such
5 lands.

6 (b) The Land Acquisition Advisory Council and the
7 water management districts shall identify, within their 1997
8 acquisition plans, those projects which require a full fee
9 simple interest to achieve the public policy goals, along with
10 the reasons why full title is determined to be necessary. The
11 council and the water management districts may use
12 alternatives to fee simple acquisition to bring the remaining
13 projects in their acquisition plans under public protection.
14 For the purposes of this subsection, the term "alternatives to
15 fee simple acquisition" includes, but is not limited to:
16 purchase of development rights; conservation easements;
17 flowage easements; purchase of timber rights, mineral rights,
18 or hunting rights; purchase of agricultural interests or
19 silvicultural interests; land protection agreements; fee
20 simple acquisitions with reservations; or any other
21 acquisition technique which achieves the public policy goals
22 listed in paragraph (a). It is presumed that a private
23 landowner retains the full range of uses for all the rights or
24 interests in the landowner's land which are not specifically
25 acquired by the public agency. Life estates and fee simple
26 acquisitions with leaseback provisions shall not qualify as an
27 alternative to fee simple acquisition under this subsection,
28 although the department and the districts are encouraged to
29 use such techniques where appropriate.

30 (c) Beginning in fiscal year 1996-1997, the department
31 and each water management district shall implement initiatives

1 to use alternatives to fee simple acquisition and to educate
2 private landowners about such alternatives. These initiatives
3 shall include at least two acquisitions a year by the
4 department and each water management district utilizing
5 alternatives to fee simple.

6 (d) The Legislature finds that the lack of direct
7 sales comparison information has served as an impediment to
8 successful implementation of alternatives to fee simple
9 acquisition. It is the intent of the Legislature that, in the
10 absence of direct comparable sales information, appraisals of
11 alternatives to fee simple acquisitions be based on the
12 difference between the full fee simple valuation and the value
13 of the interests remaining with the seller after acquisition.

14 (e) The public agency which has been assigned
15 management responsibility shall inspect and monitor any
16 less-than-fee-simple interest according to the terms of the
17 purchase agreement relating to such interest.

18 ~~(f) Pursuant to subsection (3) and beginning in~~
19 ~~fiscal year 1999-2000, that portion of the unencumbered~~
20 ~~balances of each program described in paragraphs (3)(c), (d),~~
21 ~~(e), (f), and (g) which has been on deposit in such program's~~
22 ~~Preservation 2000 account for more than 3 fiscal years shall~~
23 ~~be redistributed equally to the Department of Environmental~~
24 ~~Protection, Division of State Lands P2000 sub account for the~~
25 ~~purchase of State Lands as described in s. 259.032 and Water~~
26 ~~Management District P2000 sub account for the purchase of~~
27 ~~Water Management Lands pursuant to ss. 373.456, 373.4592 and~~
28 ~~373.59. For the purposes of this subsection, the term~~
29 ~~"unencumbered balances" means the portion of Preservation 2000~~
30 ~~bond proceeds which is not obligated through the signing of a~~
31 ~~purchase contract between a public agency and a private~~

1 ~~landowner, except that the program described in paragraph~~
2 ~~(3)(c) may not lose any portion of its unencumbered funds~~
3 ~~which remain unobligated because of extraordinary~~
4 ~~circumstances that hampered the affected local governments'~~
5 ~~abilities to close on land acquisition projects approved~~
6 ~~through the Florida Communities Trust program. Extraordinary~~
7 ~~circumstances shall be determined by the Florida Communities~~
8 ~~Trust governing body and may include such things as death or~~
9 ~~bankruptcy of the owner of property; a change in the land use~~
10 ~~designation of the property; natural disasters that affected a~~
11 ~~local government's ability to consummate the sales contract on~~
12 ~~such property; or any other condition that the Florida~~
13 ~~Communities Trust governing board determined to be~~
14 ~~extraordinary. The portion of the funds redistributed in the~~
15 ~~Water Management District P2000 sub account shall be~~
16 ~~distributed to the water management districts as provided in~~
17 ~~s. 373.59(8).~~

18 2.—The department and the water management districts
19 may enter into joint acquisition agreements to jointly fund
20 the purchase of lands using alternatives to fee simple
21 techniques.

22 ~~(g) If the department or any water management district~~
23 ~~is unable to spend the funds it receives pursuant to paragraph~~
24 ~~(f) within the same fiscal year, the unspent funds shall be~~
25 ~~carried forward to the subsequent fiscal year.~~

26 ~~(h) This subsection is repealed July 1 of the year~~
27 ~~following the final authorization of Preservation 2000 bonds.~~

28 Section 4. Paragraphs (a) and (b) of subsection (10)
29 of section 373.59, Florida Statutes, are amended to read:

30 373.59 Water Management Lands Trust Fund.--

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1 (10)(a) Beginning July 1, 1999, not more than
2 one-fourth of the land management funds provided for in
3 subsections (1) and (8) in any year shall be reserved annually
4 by a governing board, during the development of its annual
5 operating budget, for payments in lieu of taxes for all actual
6 tax losses incurred as a result of governing board
7 acquisitions for water management districts under the Florida
8 Forever program, the Florida Preservation 2000 program, or any
9 acquisitions using the Water Management Lands Trust Fund
10 during any year. Reserved funds not used for payments in lieu
11 of taxes in any year shall revert to the Water Management
12 Lands Trust Fund to be used in accordance with the provisions
13 of this section.

14 (b) Payment in lieu of taxes shall be available:

15 1. To all counties that have a population of 150,000
16 or less ~~and in which the amount of tax loss from all completed~~
17 ~~Preservation 2000 and Florida Forever acquisitions in the~~
18 ~~county exceeds 0.01 percent of the county's total taxable~~
19 ~~value. Population levels shall be determined pursuant to s.~~
20 ~~11.031.~~

21 2. To all local governments located in eligible
22 counties and whose lands are bought and taken off the tax
23 rolls.

24
25 For the purposes of this subsection, "local government"
26 includes municipalities, the county school board, mosquito
27 control districts, and any other local government entity which
28 levies ad valorem taxes.

29 Section 5. Counties and local governments that did not
30 receive payments in lieu of taxes for lands purchased pursuant
31 to section 259.101 and 373.59, Florida Statutes, during fiscal

1 year 1999-2000, if such counties and local governments would
2 have received payments pursuant to sections 259.032(12) and
3 373.59(14), Florida Statutes, as those statutes existed on
4 June 30, 1999, shall receive retroactive payments for such tax
5 losses.

6 Section 6. This act shall take effect upon becoming a
7 law.

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10 SENATE SUMMARY

11 Revises requirements for certain local governments
12 receiving payments in lieu of taxes in conjunction with
13 the Conservation and Recreation Lands Trust Fund and the
14 Water Management Lands Trust Fund. Creates the Land
15 Management Uniform Accounting Council to assign land
16 management activities and costs to specific categories.
17 Requires that state agencies account for land management
18 costs in accordance with assigned categories. Deletes a
19 repeal of Preservation 2000 allocations of bond proceeds
20 and eliminates a requirement for redistribution of
21 specific funds. Revises the distribution of bond proceeds
22 from the Florida Forever Trust Fund. Provides for
23 retroactive payments in lieu of taxes to specified local
24 governments.
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