

By the Committee on Natural Resources; and Senator Alexander

312-2120-03

1 A bill to be entitled
2 An act relating to the acquisition and
3 conservation of land; amending s. 253.034,
4 F.S.; providing for an inventory of all federal
5 lands, and all lands titled in the name of the
6 state, a state agency, a water management
7 district, or a local government; providing
8 conditions under which certain lands must be
9 made available for purchase under the state's
10 land surplusung process; amending s. 259.032,
11 F.S.; eliminating the reversion of specified
12 funds for use in acquiring lands; requiring
13 state agencies and water management districts
14 to prepare and submit to the Department of
15 Revenue requests for certification of payment
16 in lieu of taxes applications from local
17 governments; providing for payment in lieu of
18 taxes in perpetuity under certain
19 circumstances; amending s. 259.041, F.S.;
20 requiring that the Board of Trustees of the
21 Internal Improvement Trust Fund unanimously
22 approve certain land purchases; providing the
23 board with the authority to adopt rules;
24 amending s. 373.59, F.S.; eliminating the
25 reversion of certain state funds; providing for
26 perpetual payment in lieu of taxes by water
27 management districts under certain
28 circumstances; repealing s. 259.0322, F.S.;
29 relating to the reinstitution of payment in
30 lieu of taxes for a 10-year period; repealing
31 s. 373.5905, F.S.; relating to the

1 reinstitution of payment in lieu of taxes for a
2 10-year period; providing an effective date.

3

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

5

6 Section 1. Subsections (8), (9), (10), and (11) of
7 section 253.034, Florida Statutes, are renumbered as
8 subsections (9), (10), (11), and (12), respectively, and a new
9 subsection (8) is added to that section, to read:

10 253.034 State-owned lands; uses.--

11 (8)(a) Notwithstanding other provisions of this
12 section, the Division of State Lands is directed to prepare an
13 inventory of all federal lands and all lands titled in the
14 name of the state, a state agency, a water management
15 district, or a local government, on a county-by-county basis
16 with the exception of rights-of-way for existing, proposed, or
17 anticipated transportation facilities. The division must
18 identify state or water management district lands purchased
19 with funds distributed according to the Florida Forever
20 Program, the Preservation 2000 Program, the Conservation and
21 Recreation Lands Program, the Environmentally Endangered Lands
22 Program, the Save Our Rivers Program, or the Save Our Coast
23 Program.

24 (b) The inventory must distinguish between lands
25 purchased by the state or a water management district as part
26 of a core parcel or within original project boundaries, as
27 those terms are used to meet the surplus requirements of
28 subsection (6), and lands purchased by the state, a state
29 agency, or a water management district which were not
30 essential or necessary to meet the conservation purposes of
31 the programs which funded the acquisition.

1 (c) In any county in which more than 50 percent of the
2 lands within the county boundary are federal lands or lands
3 titled in the name of the state, a state agency, a water
4 management district, or a local government, those lands titled
5 in the name of the state, a state agency, or a water
6 management district that were purchased using funds from any
7 program identified in paragraph (a), and which are not
8 essential or necessary to meet the original purposes of the
9 program under which they were acquired, must be made available
10 for purchase to public or private entities through the state's
11 surplusing process. Priority consideration must be given to
12 buyers, public or private, willing to return the property to
13 productive use so long as the property can be reentered onto
14 the county ad valorem tax roll.

15 Section 2. Subsections (12), (13), and (16) of section
16 259.032, Florida Statutes, are amended to read:

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

19 (12)(a) Beginning July 1, 1999, the Legislature shall
20 make available sufficient funds annually from the Conservation
21 and Recreation Lands Trust Fund to the department for payment
22 in lieu of taxes to qualifying counties and local governments
23 as defined in paragraph (b) for all actual tax losses incurred
24 as a result of board of trustees acquisitions for state
25 agencies under the Florida Forever program or the Florida
26 Preservation 2000 program during any year. ~~Reserved funds not~~
27 ~~used for payments in lieu of taxes in any year shall revert to~~
28 ~~the fund to be used for land acquisition in accordance with~~
29 ~~the provisions of this section.~~

30 (b) Payment in lieu of taxes shall be available:
31

1 1. To all counties that have a population of 150,000
2 or fewer. Population levels shall be determined pursuant to s.
3 11.031.

4 2. To all local governments located in eligible
5 counties.

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

15
16 ~~Counties and local governments that did not receive payments~~
17 ~~in lieu of taxes for lands purchased pursuant to s. 259.101~~
18 ~~during fiscal year 1999-2000, if such counties and local~~
19 ~~governments would have received payments pursuant to this~~
20 ~~subsection as that section existed on June 30, 1999, shall~~
21 ~~receive retroactive payments for such tax losses.~~

22 (c) If insufficient funds are available in any year to
23 make full payments to all qualifying counties and local
24 governments, such counties and local governments shall receive
25 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 preceding acquisition. Applications for payment in lieu of
29 taxes shall be made no later than January 31 of the year
30 following acquisition. No payment in lieu of taxes shall be
31

1 made for properties which were exempt from ad valorem taxation
2 for the year immediately preceding acquisition.

3 (e) If property which was subject to ad valorem
4 taxation was acquired by a tax-exempt entity for ultimate
5 conveyance to the state under this chapter, payment in lieu of
6 taxes shall be made for such property based upon the average
7 amount of taxes paid on the property for the 3 years prior to
8 its being removed from the tax rolls. The department shall
9 certify to the Department of Revenue those properties that may
10 be eligible under this provision. Once eligibility has been
11 established, that county or local government shall receive 10
12 consecutive annual payments for each tax loss, and no further
13 eligibility determination shall be made during that period.

14 (f)~~(e)~~ Payment in lieu of taxes pursuant to this
15 subsection shall be made annually to qualifying counties and
16 local governments after certification by the Department of
17 Revenue that the amounts applied for are reasonably
18 appropriate, based on the amount of actual taxes paid on the
19 eligible property, ~~and after the Department of Environmental~~
20 ~~Protection has provided supporting documents to the~~
21 ~~Comptroller and has requested that payment be made in~~
22 ~~accordance with the requirements of this section.~~ On behalf of
23 any local government requesting payment in lieu of taxes, the
24 state agency or water management district that acquired the
25 land is responsible for preparing and submitting application
26 requests for payment to the Department of Revenue for
27 certification.

28 (g)~~(f)~~ If the board of trustees conveys to a local
29 government title to any land owned by the board, any payments
30 in lieu of taxes on the land made to the local government
31 shall be discontinued as of the date of the conveyance.

1
2 For the purposes of this subsection, "local government"
3 includes municipalities, the county school board, mosquito
4 control districts, and any other local government entity which
5 levies ad valorem taxes, with the exception of a water
6 management district.

7 (13) Moneys credited to the fund each year which are
8 not used for management, maintenance, or capital improvements
9 pursuant to subsection (11) ~~for payment in lieu of taxes~~
10 ~~pursuant to subsection (12)~~ or for the purposes of subsection
11 (5) shall be available for the acquisition of land pursuant to
12 this section.

13 ~~(16) Notwithstanding other provisions of law relating~~
14 ~~to the purpose of the Conservation and Recreation Lands Trust~~
15 ~~Fund, and for the 2002-2003 fiscal year only, the purposes of~~
16 ~~the trust fund shall include funding issues provided in the~~
17 ~~General Appropriations Act. This subsection expires July 1,~~
18 ~~2003.~~

19 Section 3. Subsections (1) and (2) of section 259.041,
20 Florida Statutes, are amended to read:

21 259.041 Acquisition of state-owned lands for
22 preservation, conservation, and recreation purposes.--

23 (1) Neither the Board of Trustees of the Internal
24 Improvement Trust Fund nor its duly authorized agent shall
25 commit the state, through any instrument of negotiated
26 contract or agreement for purchase, to the purchase of lands
27 with or without appurtenances unless the provisions of this
28 section have been fully complied with. Except for the
29 requirements of subsections (3), (14), and (15), the board of
30 trustees may waive any requirements of this section, or may
31 wave any rules adopted pursuant to this section,

1 ~~notwithstanding chapter 120, However, the board of trustees~~
2 ~~may waive any requirement of this section, except the~~
3 ~~requirements of subsections (3), (14), and (15); or,~~
4 ~~notwithstanding chapter 120, may waive any rules adopted~~
5 ~~pursuant to this section, except rules adopted pursuant to~~
6 ~~subsections (3), (14), and (15); or may substitute other~~
7 reasonably prudent procedures, provided the public's interest
8 is reasonably protected. The title to lands acquired pursuant
9 to this section shall vest in the board of trustees as
10 provided in s. 253.03(1), unless otherwise provided by law,
11 and all such titled lands, title to which is vested in the
12 ~~board of trustees pursuant to this section,~~ shall be
13 administered pursuant to the provisions of s. 253.03.

14 (2) The board of trustees has authority to adopt rules
15 pursuant to ss. 120.536(1) and 120.54 to implement the
16 provisions of this section, including rules governing the
17 terms and conditions of land purchases. Such rules shall
18 address with specificity, but not be limited to:

19 (a) The procedures to be followed in the acquisition
20 process, including selection of appraisers, surveyors, title
21 agents and closing agents, and the content of appraisal
22 reports.

23 (b) The determination of the value of parcels which
24 the state has an interest to acquire.

25 (c) Special requirements when multiple landowners are
26 involved in an acquisition.

27 (d) Requirements for obtaining written option
28 agreements so that the interests of the state are fully
29 protected.

30 (e) Requirements that the board must unanimously
31 approve state purchases of property in any county when

1 completion of a proposed purchase means that at least 50
2 percent of all lands within that county boundary are federal
3 lands or lands titled in the name of the state, a state
4 agency, a water management district, or a local government.

5 Section 4. Subsection (10) of section 373.59, Florida
6 Statutes, is amended to read:

7 373.59 Water Management Lands Trust Fund.--

8 (10)(a) Beginning July 1, 1999, not more than
9 one-fourth of the land management funds provided for in
10 subsections (1) and (8) in any year shall be reserved annually
11 by a governing board, during the development of its annual
12 operating budget, for payments in lieu of taxes for all actual
13 tax losses incurred as a result of governing board
14 acquisitions for water management districts pursuant to ss.
15 259.101, 259.105, and this section during any year. ~~Reserved~~
16 ~~funds not used for payments in lieu of taxes in any year shall~~
17 ~~revert to the Water Management Lands Trust Fund to be used in~~
18 ~~accordance with the provisions of this section.~~

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

20 1. To all counties that have a population of 150,000
21 or fewer. Population levels shall be determined pursuant to s.
22 11.031.

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

26
27 For properties acquired after January 1, 2000, in the event
28 that such properties otherwise eligible for payment in lieu of
29 taxes under this subsection are leased or reserved and remain
30 subject to ad valorem taxes, payments in lieu of taxes shall
31 commence or recommence upon the expiration or termination of

1 | ~~the lease or reservation, but in no event shall there be more~~
2 | ~~than a total of ten annual payments in lieu of taxes for each~~
3 | ~~tax loss.~~ If the lease is terminated for only a portion of the
4 | lands at any time, the ~~ten~~ annual payments shall be made for
5 | that portion only commencing the year after such termination,
6 | without limiting the requirement that ~~ten~~ annual payments
7 | shall be made on the remaining portion or portions of the land
8 | as the lease on each expires. For the purposes of this
9 | subsection, "local government" includes municipalities, the
10 | county school board, mosquito control districts, and any other
11 | local government entity which levies ad valorem taxes.

12 | (c) If sufficient funds are unavailable in any year to
13 | make full payments to all qualifying counties and local
14 | governments, such counties and local governments shall receive
15 | a pro rata share of the moneys available.

16 | (d) The payment amount shall be based on the average
17 | amount of actual taxes paid on the property for the 3 years
18 | preceding acquisition. Applications for payment in lieu of
19 | taxes shall be made no later than January 31 of the year
20 | following acquisition. No payment in lieu of taxes shall be
21 | made for properties which were exempt from ad valorem taxation
22 | for the year immediately preceding acquisition.

23 | (e) If property that was subject to ad valorem
24 | taxation was acquired by a tax-exempt entity for ultimate
25 | conveyance to the state under this chapter, payment in lieu of
26 | taxes shall be made for such property based upon the average
27 | amount of taxes paid on the property for the 3 years prior to
28 | its being removed from the tax rolls. The water management
29 | districts shall certify to the Department of Revenue those
30 | properties that may be eligible under this provision. Once
31 | eligibility has been established, that governmental entity

1 shall receive 10 consecutive annual payments for each tax
2 loss, and no further eligibility determination shall be made
3 during that period.

4 (f)~~(e)~~ Payment in lieu of taxes pursuant to this
5 subsection shall be made annually to qualifying counties and
6 local governments after certification by the Department of
7 Revenue that the amounts applied for are reasonably
8 appropriate, based on the amount of actual taxes paid on the
9 eligible property, and after the water management districts
10 have provided supporting documents to the Comptroller and have
11 requested that payment be made in accordance with the
12 requirements of this section.

13 (g)~~(f)~~ If a water management district conveys to a
14 county or local government title to any land owned by the
15 district, any payments in lieu of taxes on the land made to
16 the county or local government shall be discontinued as of the
17 date of the conveyance.

18 ~~(g) The districts may make retroactive payments to~~
19 ~~counties and local governments that did not receive payments~~
20 ~~in lieu of taxes for lands purchased under s. 259.101 and this~~
21 ~~section during fiscal year 1999-2000 if the counties and local~~
22 ~~governments would have received those payments under ss.~~
23 ~~259.032(12) and 373.59(14).~~

24 Section 5. Sections 259.0322 and 373.5905, Florida
25 Statutes, are repealed.

26 Section 6. This act shall take effect July 1, 2003.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1310

The committee substitute requires the Division of State Lands in the Department of Environmental Protection to begin preparing an inventory of all federal lands, and all lands titled in the name of the state, a state agency, a water management district, or a local government, on a county-by-county basis. For state and water management district lands, the inventory must identify which land acquisition program funded the purchase or acquisition, and the source of funds for the purchase or acquisition. The committee substitute requires that certain lands be made available for purchase by public or private entities who can receive priority consideration for a purchase that will return property to productive use for re-entry onto a county tax roll. The committee substitute repeals a 10-year restriction on payment-in-lieu-of-taxes. In certain circumstances, the Board of Trustees of the Internal Improvement Trust Fund must unanimously approve the purchase of lands that will be titled in the name of the state.