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A bill to be entitled

An act relating to land acquisition; amending s. 253.034, F.S.; providing for an inventory of all federal and state-owned lands; providing conditions under which certain lands must be made available for surplusizing; amending s. 259.032, F.S.; eliminating the reversion of state funds for certain land acquisition purposes; requiring state agencies and water management districts to prepare and submit to the Department of Revenue requests for certification of payment in lieu of taxes applications from requesting local governments; providing for payment in lieu of taxes in perpetuity under certain conditions; amending s. 259.041, F.S.; requiring that the Board of Trustees of the Internal Improvement Trust Fund unanimously approve certain land purchases; providing the board with the authority to adopt rules; amending s. 373.59, F.S.; eliminating the reversion of certain state funds; providing for perpetual payment in lieu of taxes by water management districts under certain circumstances; repealing s. 259.0322, F.S.; relating to the reinstatement of payment in lieu of taxes for a 10-year period; repealing s. 373.5905, F.S.; relating to the reinstatement of payment in lieu of taxes for a 10-year period; providing an effective date.

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

Section 1. Subsections (8), (9), (10), and (11) of section 253.034, Florida Statutes, are renumbered as subsections (9),



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30 (10), (11), and (12), respectively, and a new subsection (8) is
31 added to said section, to read:

32 253.034 State-owned lands; uses.--

33 (8)(a) Notwithstanding other provisions of this section,
34 the Division of State Lands is directed to begin an inventory of
35 all federal lands and all lands titled in the name of the state,
36 a state agency, a water management district, or a local
37 government, on a county-by-county basis. In any county in which
38 more than 50 percent of the lands within the county boundary are
39 federal lands or lands titled in the name of the state, a state
40 agency, a water management district, or a local government, the
41 division must identify state or water management district lands
42 purchased with funds from the Preservation 2000 Trust Fund, the
43 Conservation and Recreation Lands Trust Fund, the Water
44 Management Lands Trust Fund, the Environmentally Endangered
45 Lands Program, the Save Our Rivers Program, or the Save Our
46 Coast Program.

47 (b) The inventory must distinguish between lands purchased
48 by the state or a water management district as part of a core
49 parcel or within original project boundaries, as those terms are
50 used to meet the surplus requirements of subsection (6), and
51 lands purchased by the state or a water management district
52 which were and are not essential or necessary to meet the
53 conservation purposes of the programs which funded the
54 acquisition.

55 (c) Lands titled in the name of the state, a state agency,
56 or a water management district that are not essential or
57 necessary to meet conservation purposes of the programs funding
58 the acquisition must be made available for purchase to public or
59 private entities. Priority consideration must be given to



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60 buyers willing to return the property to productive use so long
61 as the property can be reentered onto the county ad valorem tax
62 roll.

63 Section 2. Subsections (12), (13), and (16) of section
64 259.032, Florida Statutes, are amended to read:

65 259.032 Conservation and Recreation Lands Trust Fund;
66 purpose.--

67 (12)(a) Beginning July 1, 1999, the Legislature shall make
68 available sufficient funds annually from the Conservation and
69 Recreation Lands Trust Fund to the department for payment in
70 lieu of taxes to qualifying counties and local governments as
71 defined in paragraph (b) for all actual tax losses incurred as a
72 result of board of trustees acquisitions for state agencies
73 under the Florida Forever program or the Florida Preservation
74 2000 program during any year. ~~Reserved funds not used for~~
75 ~~payments in lieu of taxes in any year shall revert to the fund~~
76 ~~to be used for land acquisition in accordance with the~~
77 ~~provisions of this section.~~

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

79 1. To all counties that have a population of 150,000 or
80 fewer. Population levels shall be determined pursuant to s.
81 11.031.

82 2. To all local governments located in eligible counties.

83 3. To Glades County, where a privately owned and operated
84 prison leased to the state has recently been opened and where
85 privately owned and operated juvenile justice facilities leased
86 to the state have recently been constructed and opened, a
87 payment in lieu of taxes, in an amount that offsets the loss of
88 property tax revenue, which funds have already been appropriated



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89 and allocated from the Department of Correction's budget for the
 90 purpose of reimbursing amounts equal to lost ad valorem taxes.

91
 92 ~~Counties and local governments that did not receive payments in~~
 93 ~~lieu of taxes for lands purchased pursuant to s. 259.101 during~~
 94 ~~fiscal year 1999-2000, if such counties and local governments~~
 95 ~~would have received payments pursuant to this subsection as that~~
 96 ~~section existed on June 30, 1999, shall receive retroactive~~
 97 ~~payments for such tax losses.~~

98 (c) If insufficient funds are available in any year to
 99 make full payments to all qualifying counties and local
 100 governments, such counties and local governments shall receive a
 101 pro rata share of the moneys available.

102 (d) The payment amount shall be based on the average
 103 amount of actual taxes paid on the property for the 3 years
 104 preceding acquisition. Applications for payment in lieu of taxes
 105 shall be made no later than January 31 of the year following
 106 acquisition. No payment in lieu of taxes shall be made for
 107 properties which were exempt from ad valorem taxation for the
 108 year immediately preceding acquisition.

109 (e) If property which was subject to ad valorem taxation
 110 was acquired by a tax-exempt entity for ultimate conveyance to
 111 the state under this chapter, payment in lieu of taxes shall be
 112 made for such property based upon the average amount of taxes
 113 paid on the property for the 3 years prior to its being removed
 114 from the tax rolls. The department shall certify to the
 115 Department of Revenue those properties that may be eligible
 116 under this provision. Once eligibility has been established,
 117 that county or local government shall receive 10 consecutive



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118 annual payments for each tax loss, and no further eligibility
 119 determination shall be made during that period.

120 ~~(f)(e)~~ Payment in lieu of taxes pursuant to this
 121 subsection shall be made annually to qualifying counties and
 122 local governments after certification by the Department of
 123 Revenue that the amounts applied for are reasonably appropriate,
 124 based on the amount of actual taxes paid on the eligible
 125 property, ~~and after the Department of Environmental Protection~~
 126 ~~has provided supporting documents to the Comptroller and has~~
 127 ~~requested that payment be made in accordance with the~~
 128 ~~requirements of this section.~~ On behalf of any local government
 129 requesting payment in lieu of taxes, the state agency or water
 130 management district that acquired the land is responsible for
 131 preparing and submitting application requests for payment to the
 132 Department of Revenue for certification.

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

137
 138 For the purposes of this subsection, "local government" includes
 139 municipalities, the county school board, mosquito control
 140 districts, and any other local government entity which levies ad
 141 valorem taxes, with the exception of a water management
 142 district.

143 (13) Moneys credited to the fund each year which are not
 144 used for management, maintenance, or capital improvements
 145 pursuant to subsection (11); ~~for payment in lieu of taxes~~
 146 ~~pursuant to subsection (12);~~ or for the purposes of subsection



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147 (5) shall be available for the acquisition of land pursuant to
148 this section.

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

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

156 259.041 Acquisition of state-owned lands for preservation,
157 conservation, and recreation purposes.--

158 (1) Neither the Board of Trustees of the Internal
159 Improvement Trust Fund nor its duly authorized agent shall
160 commit the state, through any instrument of negotiated contract
161 or agreement for purchase, to the purchase of lands with or
162 without appurtenances unless the provisions of this section have
163 been fully complied with. Except for the requirements of
164 subsections (3), (14), and (15), the board of trustees may waive
165 any requirements of this section, or may waive any rules adopted
166 pursuant to this section, notwithstanding chapter 120, However,
167 ~~the board of trustees may waive any requirement of this section,~~
168 ~~except the requirements of subsections (3), (14), and (15); or,~~
169 ~~notwithstanding chapter 120, may waive any rules adopted~~
170 ~~pursuant to this section, except rules adopted pursuant to~~
171 ~~subsections (3), (14), and (15); or may substitute other~~
172 reasonably prudent procedures, provided the public's interest is
173 reasonably protected. The title to lands acquired pursuant to
174 this section shall vest in the board of trustees as provided in
175 s. 253.03(1), unless otherwise provided by law, and- all such
176 titled lands, ~~title to which is vested in the board of trustees~~



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177 ~~pursuant to this section,~~ shall be administered pursuant to the
 178 provisions of s. 253.03.

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

184 (a) The procedures to be followed in the acquisition
 185 process, including selection of appraisers, surveyors, title
 186 agents and closing agents, and the content of appraisal reports.

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

189 (c) Special requirements when multiple landowners are
 190 involved in an acquisition.

191 (d) Requirements for obtaining written option agreements
 192 so that the interests of the state are fully protected.

193 (e) Requirements that the board must unanimously approve
 194 state purchases of property in any county when completion of a
 195 proposed purchase means that at least 50 percent of all lands
 196 within that county boundary are federal lands or lands titled in
 197 the name of the state, a state agency, a water management
 198 district, or a local government.

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

201 373.59 Water Management Lands Trust Fund.--

202 (10)(a) Beginning July 1, 1999, not more than one-fourth
 203 of the land management funds provided for in subsections (1) and
 204 (8) in any year shall be reserved annually by a governing board,
 205 during the development of its annual operating budget, for
 206 payments in lieu of taxes for all actual tax losses incurred as



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207 a result of governing board acquisitions for water management
208 districts pursuant to ss. 259.101, 259.105, and this section
209 during any year. ~~Reserved funds not used for payments in lieu of~~
210 ~~taxes in any year shall revert to the Water Management Lands~~
211 ~~Trust Fund to be used in accordance with the provisions of this~~
212 ~~section.~~

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

214 1. To all counties that have a population of 150,000 or
215 fewer. Population levels shall be determined pursuant to s.
216 11.031.

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

219
220 For properties acquired after January 1, 2000, in the event that
221 such properties otherwise eligible for payment in lieu of taxes
222 under this subsection are leased or reserved and remain subject
223 to ad valorem taxes, payments in lieu of taxes shall commence or
224 recommence upon the expiration or termination of the lease or
225 reservation, ~~but in no event shall there be more than a total of~~
226 ~~ten annual payments in lieu of taxes for each tax loss.~~ If the
227 lease is terminated for only a portion of the lands at any time,
228 the ~~ten~~ annual payments shall be made for that portion only
229 commencing the year after such termination, without limiting the
230 requirement that ~~ten~~ annual payments shall be made on the
231 remaining portion or portions of the land as the lease on each
232 expires. For the purposes of this subsection, "local government"
233 includes municipalities, the county school board, mosquito
234 control districts, and any other local government entity which
235 levies ad valorem taxes.



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236 (c) If sufficient funds are unavailable in any year to
237 make full payments to all qualifying counties and local
238 governments, such counties and local governments shall receive a
239 pro rata share of the moneys available.

240 (d) The payment amount shall be based on the average
241 amount of actual taxes paid on the property for the 3 years
242 preceding acquisition. Applications for payment in lieu of taxes
243 shall be made no later than January 31 of the year following
244 acquisition. No payment in lieu of taxes shall be made for
245 properties which were exempt from ad valorem taxation for the
246 year immediately preceding acquisition.

247 (e) If property that was subject to ad valorem taxation
248 was acquired by a tax-exempt entity for ultimate conveyance to
249 the state under this chapter, payment in lieu of taxes shall be
250 made for such property based upon the average amount of taxes
251 paid on the property for the 3 years prior to its being removed
252 from the tax rolls. The water management districts shall certify
253 to the Department of Revenue those properties that may be
254 eligible under this provision. Once eligibility has been
255 established, that governmental entity shall receive 10
256 consecutive annual payments for each tax loss, and no further
257 eligibility determination shall be made during that period.

258 ~~(f)~~(e) Payment in lieu of taxes pursuant to this
259 subsection shall be made annually to qualifying counties and
260 local governments after certification by the Department of
261 Revenue that the amounts applied for are reasonably appropriate,
262 based on the amount of actual taxes paid on the eligible
263 property, and after the water management districts have provided
264 supporting documents to the Comptroller and have requested that



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265 payment be made in accordance with the requirements of this
 266 section.

267 ~~(g)~~(f) If a water management district conveys to a county
 268 or local government title to any land owned by the district, any
 269 payments in lieu of taxes on the land made to the county or
 270 local government shall be discontinued as of the date of the
 271 conveyance.

272 ~~(g) The districts may make retroactive payments to~~
 273 ~~counties and local governments that did not receive payments in~~
 274 ~~lieu of taxes for lands purchased under s. 259.101 and this~~
 275 ~~section during fiscal year 1999-2000 if the counties and local~~
 276 ~~governments would have received those payments under ss.~~
 277 ~~259.032(12) and 373.59(14).~~

278 Section 5. Sections 259.0322 and 373.5905, Florida
 279 Statutes, are repealed.

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