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CHAMBER ACTION

The Committee on Natural Resources recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to land acquisition; amending s. 253.034, F.S.; providing for an inventory of certain federal and state-owned lands; providing conditions under which certain lands must be made available for surplusing; 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;



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29 | repealing s. 259.0322, F.S.; relating to the reinstatement
 30 | of payment in lieu of taxes for a 10-year period;
 31 | repealing s. 373.5905, F.S.; relating to the reinstatement
 32 | of payment in lieu of taxes for a 10-year period;
 33 | providing an effective date.

34 |
 35 | Be It Enacted by the Legislature of the State of Florida:

36 |
 37 | Section 1. Subsections (8), (9), (10), and (11) of section
 38 | 253.034, Florida Statutes, are renumbered as subsections (9),
 39 | (10), (11), and (12), respectively, and a new subsection (8) is
 40 | added to said section, to read:

41 | 253.034 State-owned lands; uses.--

42 | (8)(a) Notwithstanding other provisions of this section,
 43 | the Division of State Lands is directed to begin an inventory of
 44 | all federal lands and all lands titled in the name of the state,
 45 | a state agency, a water management district, or a local
 46 | government on a county-by-county basis, with the exception of
 47 | rights-of-way for existing, proposed, or anticipated
 48 | transportation facilities. In any county in which more than 50
 49 | percent of the lands within the county boundary are federal
 50 | lands or lands titled in the name of the state, a state agency,
 51 | a water management district, or a local government, the division
 52 | must identify state or water management district lands purchased
 53 | with funds from the Preservation 2000 Trust Fund, the
 54 | Conservation and Recreation Lands Trust Fund, the Water
 55 | Management Lands Trust Fund, the Environmentally Endangered



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56 Lands Program, the Save Our Rivers Program, or the Save Our
57 Coast Program.

58 (b) The inventory must distinguish between lands purchased
59 by the state or a water management district as part of a core
60 parcel or within original project boundaries, as those terms are
61 used to meet the surplus requirements of subsection (6), and
62 lands purchased by the state or a water management district
63 which were and are not essential or necessary to meet the
64 conservation purposes of the programs which funded the
65 acquisition.

66 (c) Lands titled in the name of the state, a state agency,
67 or a water management district that are not essential or
68 necessary to meet conservation purposes of the programs funding
69 the acquisition must be made available for purchase to public or
70 private entities. Priority consideration must be given to buyers
71 willing to return the property to productive use so long as the
72 property can be reentered onto the county ad valorem tax roll.

73 Section 2. Subsections (12), (13), and (16) of section
74 259.032, Florida Statutes, are amended to read:

75 259.032 Conservation and Recreation Lands Trust Fund;
76 purpose.--

77 (12)(a) Beginning July 1, 1999, the Legislature shall make
78 available sufficient funds annually from the Conservation and
79 Recreation Lands Trust Fund to the department for payment in
80 lieu of taxes to qualifying counties and local governments as
81 defined in paragraph (b) for all actual tax losses incurred as a
82 result of board of trustees acquisitions for state agencies
83 under the Florida Forever program or the Florida Preservation



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84 | ~~2000 program during any year. Reserved funds not used for~~
85 | ~~payments in lieu of taxes in any year shall revert to the fund~~
86 | ~~to be used for land acquisition in accordance with the~~
87 | ~~provisions of this section.~~

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

89 | 1. To all counties that have a population of 150,000 or
90 | fewer. Population levels shall be determined pursuant to s.
91 | 11.031.

92 | 2. To all local governments located in eligible counties.

93 | 3. To Glades County, where a privately owned and operated
94 | prison leased to the state has recently been opened and where
95 | privately owned and operated juvenile justice facilities leased
96 | to the state have recently been constructed and opened, a
97 | payment in lieu of taxes, in an amount that offsets the loss of
98 | property tax revenue, which funds have already been appropriated
99 | and allocated from the Department of Correction's budget for the
100 | purpose of reimbursing amounts equal to lost ad valorem taxes.

101 |
102 | ~~Counties and local governments that did not receive payments in~~
103 | ~~lieu of taxes for lands purchased pursuant to s. 259.101 during~~
104 | ~~fiscal year 1999-2000, if such counties and local governments~~
105 | ~~would have received payments pursuant to this subsection as that~~
106 | ~~section existed on June 30, 1999, shall receive retroactive~~
107 | ~~payments for such tax losses.~~

108 | (c) If insufficient funds are available in any year to
109 | make full payments to all qualifying counties and local
110 | governments, such counties and local governments shall receive a
111 | pro rata share of the moneys available.



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112 (d) The payment amount shall be based on the average
113 amount of actual taxes paid on the property for the 3 years
114 preceding acquisition. Applications for payment in lieu of taxes
115 shall be made no later than January 31 of the year following
116 acquisition. No payment in lieu of taxes shall be made for
117 properties which were exempt from ad valorem taxation for the
118 year immediately preceding acquisition.

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

130 (f)(e) Payment in lieu of taxes pursuant to this
131 subsection shall be made annually to qualifying counties and
132 local governments after certification by the Department of
133 Revenue that the amounts applied for are reasonably appropriate,
134 based on the amount of actual taxes paid on the eligible
135 property, ~~and after the Department of Environmental Protection~~
136 ~~has provided supporting documents to the Comptroller and has~~
137 ~~requested that payment be made in accordance with the~~
138 ~~requirements of this section.~~ On behalf of any local government
139 requesting payment in lieu of taxes, the state agency or water



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140 management district that acquired the land is responsible for
141 preparing and submitting application requests for payment to the
142 Department of Revenue for certification.

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

147
148 For the purposes of this subsection, "local government" includes
149 municipalities, the county school board, mosquito control
150 districts, and any other local government entity which levies ad
151 valorem taxes, with the exception of a water management
152 district.

153 (13) Moneys credited to the fund each year which are not
154 used for management, maintenance, or capital improvements
155 pursuant to subsection (11); ~~for payment in lieu of taxes~~
156 ~~pursuant to subsection (12);~~ or for the purposes of subsection
157 (5) shall be available for the acquisition of land pursuant to
158 this section.

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

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

166 259.041 Acquisition of state-owned lands for preservation,
167 conservation, and recreation purposes.--



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

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



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

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

199 (c) Special requirements when multiple landowners are
200 involved in an acquisition.

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

203 (e) Requirements that the board must unanimously approve
204 state purchases of property in any county when completion of a
205 proposed purchase means that at least 50 percent of all lands
206 within that county boundary are federal lands or lands titled in
207 the name of the state, a state agency, a water management
208 district, or a local government.

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

211 373.59 Water Management Lands Trust Fund.--

212 (10)(a) Beginning July 1, 1999, not more than one-fourth
213 of the land management funds provided for in subsections (1) and
214 (8) in any year shall be reserved annually by a governing board,
215 during the development of its annual operating budget, for
216 payments in lieu of taxes for all actual tax losses incurred as
217 a result of governing board acquisitions for water management
218 districts pursuant to ss. 259.101, 259.105, and this section
219 during any year. ~~Reserved funds not used for payments in lieu of~~
220 ~~taxes in any year shall revert to the Water Management Lands~~



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221 ~~Trust Fund to be used in accordance with the provisions of this~~
222 ~~section.~~

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

224 1. To all counties that have a population of 150,000 or
225 fewer. Population levels shall be determined pursuant to s.
226 11.031.

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

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

246 (c) If sufficient funds are unavailable in any year to
247 make full payments to all qualifying counties and local



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248 governments, such counties and local governments shall receive a
249 pro rata share of the moneys available.

250 (d) The payment amount shall be based on the average
251 amount of actual taxes paid on the property for the 3 years
252 preceding acquisition. Applications for payment in lieu of taxes
253 shall be made no later than January 31 of the year following
254 acquisition. No payment in lieu of taxes shall be made for
255 properties which were exempt from ad valorem taxation for the
256 year immediately preceding acquisition.

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

268 ~~(f)~~(e) Payment in lieu of taxes pursuant to this
269 subsection shall be made annually to qualifying counties and
270 local governments after certification by the Department of
271 Revenue that the amounts applied for are reasonably appropriate,
272 based on the amount of actual taxes paid on the eligible
273 property, and after the water management districts have provided
274 supporting documents to the Comptroller and have requested that



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275 | payment be made in accordance with the requirements of this
276 | section.

277 | (g)~~(f)~~ If a water management district conveys to a county
278 | or local government title to any land owned by the district, any
279 | payments in lieu of taxes on the land made to the county or
280 | local government shall be discontinued as of the date of the
281 | conveyance.

282 | ~~(g) The districts may make retroactive payments to~~
283 | ~~counties and local governments that did not receive payments in~~
284 | ~~lieu of taxes for lands purchased under s. 259.101 and this~~
285 | ~~section during fiscal year 1999-2000 if the counties and local~~
286 | ~~governments would have received those payments under ss.~~
287 | ~~259.032(12) and 373.59(14).~~

288 | Section 5. Sections 259.0322 and 373.5905, Florida
289 | Statutes, are repealed.

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