Florida Senate - 2003

By Senator Pruitt

28-347-03 A bill to be entitled 1 2 An act relating to water control districts; amending s. 298.54, F.S.; providing for 3 4 apportionment of maintenance taxes on the basis 5 of subsequent improvements; providing for 6 apportioning such taxes equally to equally 7 benefitted acres; creating s. 298.675, F.S.; limiting liability of water control districts 8 9 for injuries resulting from third-party use of district lands, rights-of-way, works, or 10 easements for specified activities, facilities, 11 12 and purposes; providing an effective date. 13 14 Be It Enacted by the Legislature of the State of Florida: 15 16 Section 1. Section 298.54, Florida Statutes, is 17 amended to read: 298.54 Maintenance tax.--To maintain and preserve the 18 19 ditches, drains, or other improvements made pursuant to this 20 chapter and to repair and restore the same, when needed, and 21 for the purpose of defraying the current expenses of the 22 district, including any sum that is which may be required to 23 pay state and county taxes on any lands that which may have been purchased and which are held by the district under the 24 25 provisions of this chapter, the board of supervisors may, upon 26 the completion of the said improvements, in whole or in part 27 as may be certified to the board by the chief engineer, levy 28 annually a tax upon each tract or parcel of land within the 29 district, to be known as a "maintenance tax." The Said 30 maintenance tax shall be apportioned upon the basis of the net 31 assessments of benefits assessed as accruing from original 1

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1 construction and any subsequent improvements, shall be 2 evidenced to and certified by the board of supervisors not 3 later than June 1 of each year to the property appraisers of counties in which lands of the district are situated, and 4 5 shall be extended by the county property appraisers on the 6 county tax rolls and collected by the tax collectors in the 7 same manner and time as county taxes, and the proceeds 8 therefrom shall be paid to the said district. However, the 9 board of supervisors may apportion maintenance taxes for the 10 maintenance of the district facilities equally to all 11 benefitted acres if the board determines that benefits are substantially equal for benefitted acreage throughout the 12 13 district.Such Said tax shall be a lien until paid on the 14 property against which assessed and enforceable in like manner 15 as county taxes. Section 2. Section 298.675, Florida Statutes, is 16 17 created to read: 298.675 Water control district 18 19 liability .-- Notwithstanding any general law or special act to 20 the contrary, the following provisions control with respect to 21 the liability of any water control district created under this 22 chapter or by special act to persons using district lands, rights-of-way, works, or easements for authorized, permitted, 23 or licensed activities or facilities or for outdoor 24 25 recreational purposes. (1) Except as provided in subsection (3), when a water 26 27 control district individually or jointly with another agency 28 of government authorizes, permits, or licenses activities or 29 facilities within district lands, rights-of-way, or works or lands over which the district has a legally established 30 31 easement right, thereby allowing access to or use of such

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lands, rights-of-way, or works for such activities or 1 facilities or for outdoor recreational purposes, the district 2 3 is not liable for personal injury or damages caused by the negligent or willful and intentional acts of a permittee or 4 5 the permittee's invitees which occur as a result of carrying б out such activities or from the use of such authorized, 7 permitted, or licensed facilities. 8 (2) Other than as specified by subsection (3), when district lands, rights-of-way, works, or easements are used or 9 accessed by the public for authorized, permitted, or licensed 10 11 activities or facilities or for outdoor recreational purposes, the district does not, by authorizing such use or access, 12 extend any assurance that such lands, rights-of-way, works, or 13 14 easements are safe for any purpose; does not by such authorization incur any duty of care toward a person who goes 15 onto those lands, rights-of-way, works, or easements; and is 16 17 not responsible for any injury to persons or property caused by a negligent act or omission of a person who goes onto those 18 19 lands, rights-of-way, works, or easements. (3) This section does not relieve any water control 20 district of any liability arising out of the acts or omissions 21 of its officers, employees, or agents which would otherwise 22 exist for negligent or deliberate, willful, or malicious 23 24 injuries to a person or property as provided by applicable 25 law. This section does not create or increase the liability of a district or any person beyond that authorized by s. 768.28. 26 27 (4) As used in this section, the term "outdoor 28 recreational purposes" includes activities such as, but not 29 limited to, horseback riding, hunting, fishing, bicycling, 30 swimming, boating, camping, picnicking, hiking, pleasure 31

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diving, nature study, water skiing, motorcycling, and visiting historical, archaeological, scenic, or scientific sites. Section 3. This act shall take effect upon becoming a law. б SENATE SUMMARY Provides for apportionment of water control district maintenance taxes based on subsequent improvements, as well as on original construction. Authorizes a district board to apportion such taxes equally to all benefitted acres when benefits are substantially equal. Limits district liability with respect to injuries incurred by persons on district lands, rights-of-way, works, or easements for authorized, permitted, or licensed activities or facilities or for outdoor recreational purposes.

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