

Bill No. CS for SB 2754

Amendment No. ____ Barcode 871546

CHAMBER ACTION

Senate

House

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Senator Dockery moved the following amendment:

Senate Amendment (with title amendment)

On page 23, line 15, through page 27, line 21, delete those lines

and insert:

Section 10. Subsection (3) of section 373.139, Florida Statutes, is amended to read:

373.139 Acquisition of real property.--

(3) The initial 5-year work plan and any subsequent modifications or additions thereto shall be adopted by each water management district after a public hearing. Each water management district shall provide at least 14 days' advance notice of the hearing date and shall separately notify each county commission within which a proposed work plan project or project modification or addition is located of the hearing date.

(a) Appraisal reports, offers, and counteroffers are confidential and exempt from the provisions of s. 119.07(1) until an option contract is executed or, if no option contract

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1 is executed, until 30 days before a contract or agreement for
2 purchase is considered for approval by the governing board.
3 However, each district may, at its discretion, disclose
4 appraisal reports to private landowners during negotiations
5 for acquisitions using alternatives to fee simple techniques,
6 if the district determines that disclosure of such reports
7 will bring the proposed acquisition to closure. In the event
8 that negotiation is terminated by the district, the ~~title~~
9 ~~information~~, appraisal report, offers, and counteroffers shall
10 become available pursuant to s. 119.07(1). Notwithstanding the
11 provisions of this section and s. 259.041, a district and the
12 Division of State Lands may share and disclose ~~title~~
13 ~~information~~, appraisal reports, appraisal information, offers,
14 and counteroffers when joint acquisition of property is
15 contemplated. A district and the Division of State Lands shall
16 maintain the confidentiality of such ~~title information~~,
17 appraisal reports, appraisal information, offers, and
18 counteroffers in conformance with this section and s. 259.041,
19 except in those cases in which a district and the division
20 have exercised discretion to disclose such information. A
21 district may disclose appraisal information, offers, and
22 counteroffers to a third party who has entered into a
23 contractual agreement with the district to work with or on the
24 behalf of or to assist the district in connection with land
25 acquisitions. The third party shall maintain the
26 confidentiality of such information in conformance with this
27 section. In addition, a district may use, as its own,
28 appraisals obtained by a third party provided the appraiser is
29 selected from the district's list of approved appraisers and
30 the appraisal is reviewed and approved by the district.

31 (b) The Secretary of Environmental Protection shall

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1 release moneys from the appropriate account or trust fund to a
2 district for preacquisition costs within 30 days after receipt
3 of a resolution adopted by the district's governing board
4 which identifies and justifies any such preacquisition costs
5 necessary for the purchase of any lands listed in the
6 district's 5-year work plan. The district shall return to the
7 department any funds not used for the purposes stated in the
8 resolution, and the department shall deposit the unused funds
9 into the appropriate account or trust fund.

10 (c) The Secretary of Environmental Protection shall
11 release acquisition moneys from the appropriate account or
12 trust fund to a district following receipt of a resolution
13 adopted by the governing board identifying the lands being
14 acquired and certifying that such acquisition is consistent
15 with the 5-year work plan of acquisition and other provisions
16 of this section. The governing board also shall provide to the
17 Secretary of Environmental Protection a copy of all certified
18 appraisals used to determine the value of the land to be
19 purchased. Each parcel to be acquired must have at least one
20 appraisal. Two appraisals are required when the estimated
21 value of the parcel exceeds \$1 million~~\$500,000~~. However,
22 when both appraisals exceed \$1 million~~\$500,000~~ and differ
23 significantly, a third appraisal may be obtained. If the
24 purchase price is greater than the appraisal price, the
25 governing board shall submit written justification for the
26 increased price. The Secretary of Environmental Protection
27 may withhold moneys for any purchase that is not consistent
28 with the 5-year plan or the intent of this section or that is
29 in excess of appraised value. The governing board may appeal
30 any denial to the Land and Water Adjudicatory Commission
31 pursuant to s. 373.114.

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1 Section 11. Subsection (10) of section 373.59, Florida
2 Statutes, is amended to read:

3 373.59 Water Management Lands Trust Fund.--

4 (10)(a) Beginning July 1, 1999, not more than
5 one-fourth of the ~~land management~~ funds provided for in
6 subsections (1) and (8) in any year shall be reserved annually
7 by a governing board, during the development of its annual
8 operating budget, for payments in lieu of taxes for all actual
9 tax losses incurred as a result of governing board
10 acquisitions for water management districts pursuant to ss.
11 259.101, 259.105, 373.470, and this section during any year.

12 Reserved funds not used for payments in lieu of taxes in any
13 year shall revert to the Water Management Lands Trust Fund to
14 be used in accordance with the provisions of this section.

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

16 1. To all counties that have a population of 150,000
17 or fewer. Population levels shall be determined pursuant to s.
18 11.031.

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

22
23 For properties acquired after January 1, 2000, in the event
24 that such properties otherwise eligible for payment in lieu of
25 taxes under this subsection are leased or reserved and remain
26 subject to ad valorem taxes, payments in lieu of taxes shall
27 commence or recommence upon the expiration or termination of
28 the lease or reservation, but in no event shall there be more
29 than a total of 10 ~~ten~~ annual payments in lieu of taxes for
30 each tax loss. If the lease is terminated for only a portion
31 of the lands at any time, the 10 ~~ten~~ annual payments shall be

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1 made for that portion only commencing the year after such
2 termination, without limiting the requirement that 10 ~~ten~~
3 annual payments shall be made on the remaining portion or
4 portions of the land as the lease on each expires. For the
5 purposes of this subsection, "local government" includes
6 municipalities, the county school board, mosquito control
7 districts, and any other local government entity which levies
8 ad valorem taxes.

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

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

20 (e) If property that was subject to ad valorem
21 taxation was acquired by a tax-exempt entity for ultimate
22 conveyance to the state under this chapter, payment in lieu of
23 taxes shall be made for such property based upon the average
24 amount of taxes paid on the property for the 3 years prior to
25 its being removed from the tax rolls. The water management
26 districts shall certify to the Department of Revenue those
27 properties that may be eligible under this provision. Once
28 eligibility has been established, that governmental entity
29 shall receive 10 consecutive annual payments for each tax
30 loss, and no further eligibility determination shall be made
31 during that period.

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

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

19 ~~(g)~~ ~~The districts may make retroactive payments to~~
 20 ~~counties and local governments that did not receive payments~~
 21 ~~in lieu of taxes for lands purchased under s. 259.101 and this~~
 22 ~~section during fiscal year 1999-2000 if the counties and local~~
 23 ~~governments would have received those payments under ss.~~
 24 ~~259.032(12) and 373.59(14).~~

25 Section 12. Section 373.5905, Florida Statutes, is
 26 amended to read:

27 373.5905 Reinstitution of payments in lieu of taxes;
 28 duration.--~~If the Department of Environmental Protection or a~~
 29 ~~water management district has made a payment in lieu of taxes~~
 30 ~~to a governmental entity and subsequently suspended such~~
 31 ~~payment, the department or water management district shall~~

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1 reinstitute appropriate payments and continue the payments in
2 consecutive years until the governmental entity has received a
3 total of 10 payments for each tax loss.

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6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 On page 2, line 27, through page 3, line 2, delete
9 those lines

10
11

and insert:

12 F.S.; repealing obsolete requirements; revising
13 requirements for appraisals when acquiring
14 water management district lands; amending s.
15 373.59, F.S.; revising provisions requiring
16 payments in lieu of taxes from funds deposited
17 into the Water Management Lands Trust Fund;
18 amending s. 373.5905, F.S.; revising

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