

Bill No. SB 1316

Barcode 390234

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Bennett) recommended the following amendment:

Senate Amendment (with title amendment)

On page 14, lines 5-10, delete those lines

and insert:

Section 10. Sections 197.303, 197.304, 197.3041, 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, and 197.3047, Florida Statutes, are created to read:

197.303 Ad valorem tax deferral for working waterfront properties.--

(1) The board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow for ad valorem tax deferrals for working waterfront properties if the owners are engaging in the operation, rehabilitation, or renovation of such properties in accordance with guidelines established in this section.

(2) The board of county commissioners or the governing authority of the municipality by ordinance may authorize the deferral from ad valorem taxation of up to 100 percent of the

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1 assessed value of real property and all improvements to
2 working waterfront properties which result from the operation,
3 renovation, or rehabilitation of such properties. The deferral
4 applies only to improvements to real property. In order for
5 the property to qualify for the deferral, any such
6 improvements must be made on or after the day the ordinance
7 authorizing ad valorem tax deferral for working waterfront
8 properties is adopted.

9 (3) The ordinance shall designate the type and
10 location of working waterfront property for which deferrals
11 may be granted, which may include any property meeting the
12 provisions of s. 342.07(2), which property may be further
13 required to be located within a particular geographic area or
14 areas of the county or municipality.

15 (4) The ordinance must specify that such deferrals
16 apply only to taxes levied by the unit of government granting
17 the deferral. The deferrals do not apply, however, to taxes
18 levied for the payment of bonds or to taxes authorized by a
19 vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of
20 the State Constitution.

21 (5) The ordinance must specify that any deferral
22 granted remains in effect regardless of any change in the
23 authority of the county or municipality to grant the deferral.
24 In order to retain the deferral, however, the use and
25 ownership of the property as a working waterfront must be
26 maintained over the period for which the deferral is granted.

27 197.304 Tax deferral for recreational and commercial
28 working waterfronts.--

29 (1) Any property owner residing in a county that has
30 adopted a tax deferral ordinance pursuant to s. 197.303 that
31 owns a recreational and

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

2 And the title is amended as follows:

3 On page 2, lines 12-13 delete those lines

4

5 and insert:

6 waterfront"; creating ss. 197.303-197.3047;

7 authorizing county commissions to adopt tax

8 deferral ordinances for recreational and

9 commercial working waterfronts; providing a tax

10 deferral for ad valorem

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