

By the Committee on Community Affairs

578-1911-05

1 A bill to be entitled
2 An act relating to waterfront property;
3 amending s. 163.3177, F.S.; requiring the
4 future land use plan element of a local
5 comprehensive plan for a coastal county to
6 include criteria to encourage the preservation
7 of recreational and commercial working
8 waterfronts; including public access to
9 waterways within those items indicated in a
10 recreation and open space element; amending s.
11 163.3178, F.S.; providing requirements for the
12 shoreline use component of a coastal management
13 element with respect to recreational and
14 commercial working waterfronts; amending s.
15 253.03, F.S.; requiring the Board of Trustees
16 of the Internal Improvement Trust Fund to
17 encourage certain uses for sovereign submerged
18 lands; establishing the Waterfronts Florida
19 Program within the Department of Community
20 Affairs; providing definitions; requiring that
21 the program implement the Waterfronts Florida
22 Partnership Program in coordination with the
23 Department of Environmental Protection;
24 requiring the Department of Environmental
25 Protection and appropriate water management
26 districts to expedite permitting of certain
27 marina projects; requiring the Department of
28 Environmental Protection, in coordination with
29 the Fish and Wildlife Conservation Commission,
30 to study the use of state parks for
31 recreational boating; requiring that the

1 department make recommendations to the Governor
2 and the Legislature; amending s. 327.47, F.S.;
3 providing for funding certain boating grant
4 programs administered by the Fish and Wildlife
5 Conservation Commission; amending s. 328.72,
6 F.S.; increasing vessel registration fees;
7 providing for a portion of the fees to be
8 designated for boating grant programs; amending
9 s. 328.76, F.S.; clarifying the use of funds
10 designated for boating grant programs; creating
11 s. 324.07, F.S.; enunciating the state's
12 interest in maintaining recreational and
13 commercial working waterfronts; defining the
14 term "recreational and commercial working
15 waterfront"; creating ss. 197.303-197.3047,
16 F.S.; authorizing county commissions to adopt
17 tax-deferral ordinances for recreational and
18 commercial working waterfronts; providing a tax
19 deferral for ad valorem taxes and non-ad
20 valorem assessments covered by a tax
21 certificate and levied on recreational and
22 commercial working waterfronts; providing
23 certain exceptions; specifying the rate of the
24 deferral; providing that the taxes,
25 assessments, and interest deferred constitute a
26 prior lien on the property; providing an
27 application process; providing notice
28 requirements; providing for a decision of the
29 tax collector to be appealed to the value
30 adjustment board; providing for calculating the
31 deferral; providing requirements for deferred

1 payment tax certificates; providing for the
2 deferral to cease if there is a change in the
3 use of the property; requiring notice to the
4 tax collector; requiring payment of deferred
5 taxes, assessments, and interest under certain
6 circumstances; authorizing specified parties to
7 make a prepayment of deferred taxes; providing
8 for distribution of payments; providing for
9 construction of provisions authorizing the
10 deferments; providing penalties; providing for
11 a penalty to be appealed to the value
12 adjustment board; providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Paragraphs (a) and (e) of subsection (6) of
17 section 163.3177, Florida Statutes, are amended to read:

18 163.3177 Required and optional elements of
19 comprehensive plan; studies and surveys.--

20 (6) In addition to the requirements of subsections
21 (1)-(5), the comprehensive plan shall include the following
22 elements:

23 (a) A future land use plan element designating
24 proposed future general distribution, location, and extent of
25 the uses of land for residential uses, commercial uses,
26 industry, agriculture, recreation, conservation, education,
27 public buildings and grounds, other public facilities, and
28 other categories of the public and private uses of land.
29 Counties are encouraged to designate rural land stewardship
30 areas, pursuant to the provisions of paragraph (11)(d), as
31 overlays on the future land use map. Each future land use

1 category must be defined in terms of uses included, and must
2 include standards to be followed in the control and
3 distribution of population densities and building and
4 structure intensities. The proposed distribution, location,
5 and extent of the various categories of land use shall be
6 shown on a land use map or map series which shall be
7 supplemented by goals, policies, and measurable objectives.
8 The future land use plan shall be based upon surveys, studies,
9 and data regarding the area, including the amount of land
10 required to accommodate anticipated growth; the projected
11 population of the area; the character of undeveloped land; the
12 availability of public services; the need for redevelopment,
13 including the renewal of blighted areas and the elimination of
14 nonconforming uses which are inconsistent with the character
15 of the community; the compatibility of uses on lands adjacent
16 to or closely proximate to military installations; and, in
17 rural communities, the need for job creation, capital
18 investment, and economic development that will strengthen and
19 diversify the community's economy. The future land use plan
20 may designate areas for future planned development use
21 involving combinations of types of uses for which special
22 regulations may be necessary to ensure development in accord
23 with the principles and standards of the comprehensive plan
24 and this act. The future land use plan element shall include
25 criteria to be used to achieve the compatibility of adjacent
26 or closely proximate lands with military installations. In
27 addition, for rural communities, the amount of land designated
28 for future planned industrial use shall be based upon surveys
29 and studies that reflect the need for job creation, capital
30 investment, and the necessity to strengthen and diversify the
31 local economies, and shall not be limited solely by the

1 | projected population of the rural community. The future land
2 | use plan of a county may also designate areas for possible
3 | future municipal incorporation. The land use maps or map
4 | series shall generally identify and depict historic district
5 | boundaries and shall designate historically significant
6 | properties meriting protection. For coastal counties, the
7 | future land use element must include criteria, including
8 | without limitation regulatory incentives, which encourage the
9 | preservation of recreational and commercial working
10 | waterfronts as defined in s. 342.07. The future land use
11 | element must clearly identify the land use categories in which
12 | public schools are an allowable use. When delineating the
13 | land use categories in which public schools are an allowable
14 | use, a local government shall include in the categories
15 | sufficient land proximate to residential development to meet
16 | the projected needs for schools in coordination with public
17 | school boards and may establish differing criteria for schools
18 | of different type or size. Each local government shall
19 | include lands contiguous to existing school sites, to the
20 | maximum extent possible, within the land use categories in
21 | which public schools are an allowable use. All comprehensive
22 | plans must comply with the school siting requirements of this
23 | paragraph no later than October 1, 1999. The failure by a
24 | local government to comply with these school siting
25 | requirements by October 1, 1999, will result in the
26 | prohibition of the local government's ability to amend the
27 | local comprehensive plan, except for plan amendments described
28 | in s. 163.3187(1)(b), until the school siting requirements are
29 | met. Amendments proposed by a local government for purposes of
30 | identifying the land use categories in which public schools
31 | are an allowable use or for adopting or amending the

1 school-siting maps pursuant to s. 163.31776(3) are exempt from
2 the limitation on the frequency of plan amendments contained
3 in s. 163.3187. The future land use element shall include
4 criteria that encourage the location of schools proximate to
5 urban residential areas to the extent possible and shall
6 require that the local government seek to collocate public
7 facilities, such as parks, libraries, and community centers,
8 with schools to the extent possible and to encourage the use
9 of elementary schools as focal points for neighborhoods. For
10 schools serving predominantly rural counties, defined as a
11 county with a population of 100,000 or fewer, an agricultural
12 land use category shall be eligible for the location of public
13 school facilities if the local comprehensive plan contains
14 school siting criteria and the location is consistent with
15 such criteria. Local governments required to update or amend
16 their comprehensive plan to include criteria and address
17 compatibility of adjacent or closely proximate lands with
18 existing military installations in their future land use plan
19 element shall transmit the update or amendment to the
20 department by June 30, 2006.

21 (e) A recreation and open space element indicating a
22 comprehensive system of public and private sites for
23 recreation, including, but not limited to, natural
24 reservations, parks and playgrounds, parkways, beaches and
25 public access to beaches, open spaces, waterways, and other
26 recreational facilities.

27 Section 2. Paragraph (g) of subsection (2) of section
28 163.3178, Florida Statutes, is amended to read:

29 163.3178 Coastal management.--

30 (2) Each coastal management element required by s.
31 163.3177(6)(g) shall be based on studies, surveys, and data;

1 be consistent with coastal resource plans prepared and adopted
2 pursuant to general or special law; and contain:

3 (g) A shoreline use component ~~that which~~ identifies
4 public access to beach and shoreline areas and addresses the
5 need for water-dependent and water-related facilities,
6 including marinas, along shoreline areas. Such component must
7 include the strategies that will be used to preserve
8 recreational and commercial working waterfronts as defined in
9 s. 342.07.

10 Section 3. Present subsection (15) of section 253.03,
11 Florida Statutes, is redesignated as subsection (16), and a
12 new subsection (15) is added to that section, to read:

13 253.03 Board of trustees to administer state lands;
14 lands enumerated.--

15 (15) The Board of Trustees of the Internal Improvement
16 Trust Fund shall encourage the use of sovereign submerged
17 lands for water-dependent uses and public access.

18 Section 4. Waterfronts Florida Program.--

19 (1) There is established within the Department of
20 Community Affairs the Waterfronts Florida Program to provide
21 technical assistance and support to communities in
22 revitalizing waterfront areas in this state.

23 (2) As used in this section, the term:

24 (a) "Waterfront community" means a municipality or
25 county that is required to prepare a coastal element for its
26 local government comprehensive plan.

27 (b) "Recreational and commercial working waterfront"
28 means a parcel or parcels of real property that provide access
29 for water-dependent commercial activities or provide access
30 for the public to the navigable waters of the state.

31 Recreational and commercial working waterfronts require direct

1 access to or a location on, over, or adjacent to a navigable
2 body of water. The term includes water-dependent facilities
3 that are open to the public and offer public access by vessels
4 to the waters of the state or that are support facilities for
5 recreational, commercial, research, or governmental vessels.
6 These facilities include docks, wharfs, lifts, wet and dry
7 marinas, boat ramps, boat hauling and repair facilities,
8 commercial fishing facilities, boat construction facilities,
9 and other support structures over the water.

10 (3) The purpose of this program is to provide
11 technical assistance, support, training, and financial
12 assistance to waterfront communities in their efforts to
13 revitalize waterfront areas. The program shall direct its
14 efforts on the following priority concerns:

- 15 (a) Protecting environmental and cultural resources;
- 16 (b) Providing public access;
- 17 (c) Mitigating hazards; and
- 18 (d) Enhancing the viable traditional economy.

19 (4) The program is responsible for:
20 (a) Implementing the Waterfronts Florida Partnership
21 Program. The department, in coordination with the Department
22 of Environmental Protection, shall develop procedures and
23 requirements governing program eligibility, application
24 procedures, and application review. The department may provide
25 financial assistance to eligible local governments to develop
26 local plans to further the purpose of the program. In
27 recognition of the limited funding, the department may limit
28 the number of local governments assisted by the program based
29 on the amount of funding appropriated to the department for
30 the purpose of the program.

1 **(b) Serving as a source for information and technical**
2 **assistance for Florida's waterfront communities in preserving**
3 **traditional recreational and commercial working waterfronts.**

4 Section 5. **The Department of Environmental Protection**
5 **and, as appropriate, the water management districts created by**
6 **chapter 373, Florida Statutes, shall adopt programs to**
7 **expedite the processing of wetland resource and environmental**
8 **resource permits for marina projects that reserve for public**
9 **use at least 10 percent of available boat slips.**

10 Section 6. **The Department of Environmental Protection,**
11 **in coordination with the Fish and Wildlife Conservation**
12 **Commission, shall undertake a study evaluating the current use**
13 **of state parks for purposes of recreational boating and**
14 **identify opportunities for increasing recreational boating**
15 **access within the state park system and determine impacts on**
16 **existing recreational uses and wildlife needs. The study must**
17 **include recommendations regarding the most appropriate**
18 **locations for expanding existing recreational boating**
19 **facilities and must identify state parks where new**
20 **recreational boating facilities may be located.**
21 **Recommendations shall include impacts on existing recreational**
22 **uses and wildlife needs. The report must contain estimates of**
23 **the costs necessary to expand and construct additional**
24 **recreational boating facilities at specific state parks. The**
25 **department shall submit a report summarizing its findings and**
26 **recommendations to the Governor, the President of the Senate,**
27 **and the Speaker of the House of Representatives by January 1,**
28 **2006.**

29 Section 7. Section 327.47, Florida Statutes, is
30 amended to read:
31

1 327.47 Competitive grant programs.--The commission
2 shall develop and administer competitive grant programs funded
3 with moneys transferred pursuant to ss. ~~s.~~ 206.606(1)(d) and
4 328.72(1). Grants may be awarded for the construction and
5 maintenance of publicly owned boat ramps, piers, and docks;
6 boater education; deployment of manatee technical avoidance
7 technology; and economic development initiatives that promote
8 boating in the state. The commission may adopt rules pursuant
9 to chapter 120 to implement this section.

10 Section 8. Subsections (1) and (15) of section 328.72,
11 Florida Statutes, are amended to read:

12 328.72 Classification; registration; fees and charges;
13 surcharge; disposition of fees; fines; marine turtle
14 stickers.--

15 (1) VESSEL REGISTRATION FEE.--Vessels that are
16 required to be registered shall be classified for registration
17 purposes according to the following schedule, and the
18 registration certificate fee shall be in the following
19 amounts:

20	Class A-1--Less than 12 feet in length, and all canoes	
21	to which propulsion motors have been attached, regardless of	
22	length.....	<u>\$4.50</u>
23	\$3.50	
24	(To boating grant programs).....	<u>1.00</u>
25	Class A-2--12 feet or more and less than 16 feet in	
26	length.....	<u>13.50</u> 10.50
27	(To county).....	2.85
28	(To boating grant programs).....	<u>3.00</u>
29	Class 1--16 feet or more and less than 26 feet in	
30	length.....	<u>23.50</u> 18.50
31	(To county).....	8.85

1	<u>(To boating grant programs)</u>	5.00
2	Class 2--26 feet or more and less than 40 feet in	
3	length.....	<u>63.50</u> 50.50
4	(To county).....	32.85
5	<u>(To boating grant programs)</u>	<u>13.00</u>
6	Class 3--40 feet or more and less than 65 feet in	
7	length.....	<u>103.50</u> 82.50
8	(To county).....	56.85
9	<u>(To boating grant programs)</u>	<u>21.00</u>
10	Class 4--65 feet or more and less than 110 feet in	
11	length.....	<u>123.50</u> 98.50
12	(To county).....	68.85
13	<u>(To boating grant programs)</u>	<u>25.00</u>
14	Class 5--110 feet or more in length.....	<u>153.50</u>
15	122.50	
16	(To county).....	86.85
17	<u>(To boating grant programs)</u>	<u>31.00</u>
18	Dealer registration certificate	<u>20.50</u> 16.50
19	<u>(To boating grant programs)</u>	<u>4.00</u>

20
21 The county portion of the vessel registration fee is derived
22 from recreational vessels only.

23 (15) DISTRIBUTION OF FEES.--Except for the first \$1,
24 which shall be remitted to the state for deposit into the Save
25 the Manatee Trust Fund created within the Fish and Wildlife
26 Conservation Commission, moneys designated for the use of the
27 counties, as specified in subsection (1), shall be distributed
28 by the tax collector to the board of county commissioners for
29 use as provided in this section. Such moneys to be returned to
30 the counties are for the sole purposes of providing
31 recreational channel marking and public launching facilities

1 and other boating-related activities, for removal of vessels
2 and floating structures deemed a hazard to public safety and
3 health for failure to comply with s. 327.53, and for manatee
4 and marine mammal protection and recovery. Moneys designated
5 for the boating grant programs shall be transferred to the
6 Marine Resources Conservation Trust Fund within the Fish and
7 Wildlife Conservation Commission and used exclusively for the
8 construction and maintenance of publicly owned boat ramps,
9 piers, and docks through the competitive grant programs
10 provided in s. 327.47.

11 Section 9. Subsection (1) of section 328.76, Florida
12 Statutes, is amended to read:

13 328.76 Marine Resources Conservation Trust Fund;
14 vessel registration funds; appropriation and distribution.--

15 (1) Except as otherwise specified in this subsection
16 and less \$1.4 million for any administrative costs which shall
17 be deposited in the Highway Safety Operating Trust Fund, in
18 each fiscal year beginning on or after July 1, 2001, all funds
19 collected from the registration of vessels through the
20 Department of Highway Safety and Motor Vehicles and the tax
21 collectors of the state, except for those funds designated as
22 the county portion and those funds designated as the boating
23 grants portion pursuant to s. 328.72(1), shall be deposited in
24 the Marine Resources Conservation Trust Fund for recreational
25 channel marking; public launching facilities; law enforcement
26 and quality control programs; aquatic weed control; manatee
27 protection, recovery, rescue, rehabilitation, and release; and
28 marine mammal protection and recovery. The funds collected
29 pursuant to s. 328.72(1) shall be transferred as follows:

30 (a) In each fiscal year, an amount equal to \$1.50 for
31 each commercial and recreational vessel registered in this

1 state shall be transferred by the Department of Highway Safety
2 and Motor Vehicles to the Save the Manatee Trust Fund and
3 shall be used only for the purposes specified in s. 370.12(4).

4 (b) An amount equal to \$2 from each recreational
5 vessel registration fee, except that for class A-1 vessels,
6 shall be transferred by the Department of Highway Safety and
7 Motor Vehicles to the Invasive Plant Control Trust Fund in the
8 Department of Environmental Protection for aquatic weed
9 research and control.

10 (c) An amount equal to 40 percent of the registration
11 fees from commercial vessels shall be transferred by the
12 Department of Highway Safety and Motor Vehicles to the
13 Invasive Plant Control Trust Fund in the Department of
14 Environmental Protection for aquatic plant research and
15 control.

16 (d) An amount equal to 40 percent of the registration
17 fees from commercial vessels shall be transferred by the
18 Department of Highway Safety and Motor Vehicles, on a monthly
19 basis, to the General Inspection Trust Fund of the Department
20 of Agriculture and Consumer Services. These funds shall be
21 used for shellfish and aquaculture law enforcement and quality
22 control programs.

23 Section 10. Section 342.07, Florida Statutes, is
24 created to read:

25 342.07 Recreational and commercial working
26 waterfronts; legislative findings; definitions.--

27 (1) The Legislature recognizes that there is an
28 important state interest in facilitating boating access to the
29 state's navigable waters. This access is vital to recreational
30 users and the marine industry in the state, to maintaining or
31 enhancing the \$14 billion economic impact of boating in the

1 state, and to ensuring continued access to all residents and
2 visitors to the navigable waters of the state. The Legislature
3 recognizes that there is an important state interest in
4 maintaining viable water-dependent support facilities, such as
5 boat hauling and repairing and commercial fishing facilities,
6 and in maintaining the availability of public access to the
7 navigable waters of the state. The Legislature further
8 recognizes that the waterways of the state are important for
9 engaging in commerce and the transportation of goods and
10 people upon such waterways and that such commerce and
11 transportation is not feasible unless there is access to and
12 from the navigable waters of the state through recreational
13 and commercial working waterfronts.

14 (2) As used in this section, the term "recreational
15 and commercial working waterfront" means a parcel or parcels
16 of real property that provide access for water-dependent
17 commercial activities or provide access for the public to the
18 navigable waters of the state. Recreational and commercial
19 working waterfronts require direct access to or a location on,
20 over, or adjacent to a navigable body of water. The term
21 includes water-dependent facilities that are open to the
22 public and offer public access by vessels to the waters of the
23 state or that are support facilities for recreational,
24 commercial, research, or governmental vessels. These
25 facilities include docks, wharfs, lifts, wet and dry marinas,
26 boat ramps, boat hauling and repair facilities, commercial
27 fishing facilities, boat construction facilities, and other
28 support structures over the water. As used in this section,
29 the term "vessel" has the same meaning as in s. 327.02(37).
30 Seaports are excluded from the definition.

31

1 Section 11. Sections 197.303, 197.304, 197.3041,
2 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, and
3 197.3047, Florida Statutes, are created to read:

4 197.303 Ad valorem tax deferral for working waterfront
5 properties.--

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

12 (2) The board of county commissioners or the governing
13 authority of the municipality may by ordinance authorize the
14 deferral from ad valorem taxation of up to 100 percent of the
15 assessed value of real property and all improvements to
16 working waterfront properties which result from the operation,
17 renovation, or rehabilitation of such properties. The deferral
18 applies only to improvements to real property. In order for
19 the property to qualify for the deferral, any such
20 improvements must be made on or after the day the ordinance
21 authorizing ad valorem tax deferral for working waterfront
22 properties is adopted.

23 (3) The ordinance shall designate the type and
24 location of working waterfront property for which deferrals
25 may be granted, which may include any property meeting the
26 provisions of s. 342.07(2), which property may be further
27 required to be located within a particular geographic area or
28 areas of the county or municipality.

29 (4) The ordinance must specify that such deferrals
30 apply only to taxes levied by the unit of government granting
31 the deferral. The deferrals do not apply, however, to taxes

1 levied for the payment of bonds or to taxes authorized by a
2 vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of
3 the State Constitution.

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

10 197.304 Tax deferral for recreational and commercial
11 working waterfronts.--

12 (1) Any property owner residing in a county that has
13 adopted a tax-deferral ordinance pursuant to s. 197.303 that
14 owns a recreational and commercial working waterfront facility
15 as defined in s. 342.07 may elect to defer payment of a
16 portion of the combined total of the ad valorem taxes and any
17 non-ad valorem assessments that would be covered by a tax
18 certificate sold under this chapter levied on that property by
19 filing an annual application for tax deferral with the county
20 tax collector on or before January 31 following the year in
21 which the taxes and non-ad valorem assessments are assessed.
22 The applicant has the burden to affirmatively demonstrate
23 compliance with the requirements of this section.

24 (2) Approval of an application for tax deferral shall
25 defer that portion of the combined total of ad valorem taxes
26 and any non-ad valorem assessments that would be covered by a
27 tax certificate sold under this chapter otherwise due and
28 payable on the applicant's non-ad valorem assessments in their
29 entirety.

30 (3) A tax deferral may not be granted if:
31

1 (a) The total amount of deferred taxes, non-ad valorem
2 assessments, and interest plus the total amount of all other
3 unsatisfied liens on the property exceeds 85 percent of the
4 assessed value of the property; or

5 (b) The primary financing on the property is for an
6 amount that exceeds 70 percent of the assessed value of the
7 property.

8 (c) The property is located within the boundaries of a
9 community redevelopment area as defined in chapter 163.

10 (4) The amount of taxes, non-ad valorem assessments,
11 and interest deferred shall accrue interest at a rate equal to
12 the semiannually compounded rate of one-half of 1 percent plus
13 the average yield to maturity of the long-term fixed-income
14 portion of the Florida Retirement System investments as of the
15 end of the quarter preceding the date of the sale of the
16 deferred payment tax certificates; however, the interest rate
17 may not exceed 9.5 percent.

18 (5) The taxes, non-ad valorem assessments, and
19 interest deferred pursuant to this section constitute a prior
20 lien and shall attach as of the date and in the same manner
21 and be collected as other liens for taxes, as provided for
22 under this chapter, but such deferred taxes, non-ad valorem
23 assessments, and interest shall only be due, payable, and
24 delinquent as provided in ss. 197.304-197.3047.

25 197.3041 Tax deferral for recreational and commercial
26 working waterfronts; application.--

27 (1) The application for deferral must be made upon a
28 form prescribed by the department and furnished by the county
29 tax collector. The application form must be signed upon oath
30 by the applicant before an officer authorized by the state to
31 administer oaths. The tax collector may require the applicant

1 to submit any other evidence and documentation as deemed
2 necessary by the tax collector in considering the application.
3 The application form must provide notice to the applicant of
4 the manner in which interest is computed. Each application
5 form must contain an explanation of the conditions to be met
6 for approval and the conditions under which deferred taxes and
7 interest become due, payable, and delinquent. Each application
8 must clearly state that all deferrals pursuant to ss.
9 197.304-197.3047 constitute a lien on the applicant's
10 property.

11 (2)(a) The tax collector shall consider each annual
12 application for a tax deferral for recreational and commercial
13 working waterfronts within 30 days after the date the
14 application is filed or as soon as practicable thereafter. A
15 tax collector who finds that the applicant is entitled to the
16 tax deferral shall approve the application and file the
17 application in the permanent records. A tax collector who
18 finds that the applicant is not entitled to the deferral shall
19 send a notice of disapproval within 30 days after the date the
20 application is filed, giving reasons for the disapproval to
21 the applicant. The notice must be sent by personal delivery or
22 registered mail to the mailing address given by the applicant
23 in the manner in which the original notice thereof was served
24 upon the applicant and must be filed among the permanent
25 records of the tax collector's office. The original notice of
26 disapproval sent to the applicant shall advise the applicant
27 of the right to appeal the decision of the tax collector to
28 the value adjustment board and inform the applicant of the
29 procedure for filing such an appeal.

30 (b) An appeal of the decision of the tax collector to
31 the value adjustment board must be in writing on a form

1 prescribed by the department and furnished by the tax
2 collector. The appeal must be filed with the value adjustment
3 board within 20 days after the applicant's receipt of the
4 notice of disapproval. The value adjustment board shall review
5 the application and the evidence presented to the tax
6 collector upon which the applicant based his or her claim for
7 tax deferral and, at the election of the applicant, shall hear
8 the applicant in person, or by agent on the applicant's
9 behalf, on his or her right to the tax deferral. The value
10 adjustment board shall reverse the decision of the tax
11 collector and grant a tax deferral to the applicant if, in its
12 judgment, the applicant is entitled to the tax deferral or
13 shall affirm the decision of the tax collector. Action by the
14 value adjustment board is final unless the applicant or tax
15 collector or other lienholder, within 15 days after the date
16 of disapproval of the application by the board, files in the
17 circuit court of the county in which the property is located,
18 a proceeding for a declaratory judgment or other appropriate
19 proceeding.

20 (3) Each application must contain a list of, and the
21 current value of, all outstanding liens on the applicant's
22 property.

23 (4) For approved applications, the date of receipt by
24 the tax collector of the application for tax deferral shall be
25 used in calculating taxes due and payable net of discounts for
26 early payment.

27 (5) If such proof has not been furnished with a prior
28 application, each applicant shall furnish proof of fire and
29 extended coverage insurance in an amount that is in excess of
30 the sum of all outstanding liens and deferred taxes and
31

1 interest with a loss payable clause to the county tax
2 collector.

3 (6) The tax collector shall notify the property
4 appraiser in writing of those parcels for which taxes have
5 been deferred.

6 (7) The property appraiser shall promptly notify the
7 tax collector of changes in ownership of properties that have
8 been granted a tax deferral.

9 197.3042 Deferred payment tax certificates.--

10 (1) The tax collector shall notify each local
11 governing body of the amount of taxes and non-ad valorem
12 assessments deferred which would otherwise have been collected
13 for such governing body. The county shall then, at the time of
14 the tax certificate sale held pursuant to s. 197.432, strike
15 each certificate off to the county. Certificates issued
16 pursuant to this section are exempt from the public sale of
17 tax certificates held pursuant to s. 197.432.

18 (2) The certificates so held by the county shall bear
19 interest at a rate equal to the semiannually compounded rate
20 of 0.5 percent plus the average yield to maturity of the
21 long-term fixed-income portion of the Florida Retirement
22 System investments as of the end of the quarter preceding the
23 date of the sale of the deferred payment tax certificates;
24 however, the interest rate may not exceed 9.5 percent.

25 197.3043 Change in use of property.--

26 (1) If there is a change in use of the tax-deferred
27 property such that the owner is no longer entitled to claim
28 the property as a recreational and commercial working
29 waterfront facility, or such person fails to maintain the
30 required fire and extended insurance coverage, the total
31 amount of deferred taxes and interest for all previous years

1 becomes due and payable November 1 of the year in which the
2 change in use occurs or on the date failure to maintain
3 insurance occurs, and is delinquent on April 1 of the year
4 following the year in which the change in use or failure to
5 maintain insurance occurs.

6 (2) Whenever the property appraiser discovers that
7 there has been a change in the use of the property that has
8 been granted a tax deferral, the property appraiser shall
9 notify the tax collector in writing of the date such change
10 occurs, and the tax collector shall collect any taxes and
11 interest due or delinquent.

12 (3) During any year in which the total amount of
13 deferred taxes, interest, and all other unsatisfied liens on
14 the property exceeds 85 percent of the assessed value of the
15 property, the tax collector shall immediately notify the owner
16 of the property on which taxes and interest have been deferred
17 that the portion of taxes and interest which exceeds 85
18 percent of the assessed value of the property is due and
19 payable within 30 days after receipt of the notice. Failure to
20 pay the amount due shall cause the total amount of deferred
21 taxes and interest to become delinquent.

22 (4) Each year, upon notification, each owner of
23 property on which taxes and interest have been deferred shall
24 submit to the tax collector a list of, and the current value
25 of, all outstanding liens on the property. If the owner of the
26 property fails to respond to this notification within 30 days,
27 the total amount of deferred taxes and interest becomes
28 payable within 30 days.

29 (5) If deferred taxes become delinquent under this
30 chapter, on or before June 1 following the date the taxes
31 become delinquent, the tax collector shall sell a tax

1 certificate for the delinquent taxes and interest in the
2 manner provided by s. 197.432.

3 197.3044 Prepayment of deferred taxes.--

4 (1) All or part of the deferred taxes and accrued
5 interest may at any time be paid to the tax collector by:

6 (a) The owner of the property.

7 (b) The next of kin of the owner, heir of the owner,
8 child of the owner, or any person having or claiming a legal
9 or equitable interest in the property, if no objection is made
10 by the owner within 30 days after the tax collector notifies
11 the owner of the fact that such payment has been tendered.

12 (2) Any partial payment made pursuant to this section
13 shall be applied first to accrued interest.

14 197.3045 Distribution of payments.--When any deferred
15 taxes or interest is collected, the tax collector shall
16 maintain a record of the payment, setting forth a description
17 of the property and the amount of taxes or interest collected
18 for the property. The tax collector shall distribute payments
19 received in accordance with the procedures for distributing ad
20 valorem taxes or redemption moneys as prescribed in this
21 chapter.

22 197.3046 Construction.--Sections 197.304-197.3047 do
23 not prevent the collection of personal property taxes that
24 become a lien against tax-deferred property, defer payment of
25 special assessments to benefited property other than those
26 specifically allowed to be deferred, or affect any provision
27 of any mortgage or other instrument relating to property
28 requiring a person to pay ad valorem taxes or non-ad valorem
29 assessments.

30 197.3047 Penalties.--
31

1 (1) The following penalties shall be imposed on any
2 person who willfully files information required under ss.
3 197.304-197.3047 which is incorrect:

4 (a) The person shall pay the total amount of taxes and
5 interest deferred, which amount shall immediately become due;

6 (b) The person shall be disqualified from filing a tax
7 deferral application for the next 3 years; and

8 (c) The person shall pay a penalty of 25 percent of
9 the total amount of taxes and interest deferred.

10 (2) Any person against whom the penalties prescribed
11 in this section have been imposed may appeal the penalties
12 imposed to the value adjustment board within 30 days after the
13 penalties are imposed.

14 Section 12. This act shall take effect July 1, 2005.

1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 Senate Bill 1316
4
5 The CS provides that in identifying criteria in the future
6 land use element that encourage the preservation of
7 recreational and commercial waterfronts, counties must include
8 regulatory incentives.
9 The CS clarifies that the Department of Community Affairs'
10 responsibilities relative to the Working Waterfronts Program
11 are subject to available funding.
12 The CS directs the Department of Environmental Protection and
13 the water management districts to adopt programs to expedite
14 the processing of permits for marina projects that reserve for
15 public use at least 10 percent of boat slips.
16 The CS stipulates that revenue generated through vessel
17 registration fee increase must be used exclusively for
18 construction of publicly owned boating infrastructure.
19 The CS clarifies that the tax deferment program contained in
20 the CS is subject to local government authorization.
21 The CS prohibits the inclusion of a property within a
22 community redevelopment area in the property tax deferment
23 program.
24 The CS provides that the study of the use of state parks for
25 recreational boating must include impacts on existing
26 recreational uses and wildlife needs.
27
28
29
30
31