



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

1 requirements; providing for a decision of the  
2 tax collector to be appealed to the value  
3 adjustment board; providing for calculating the  
4 deferral; providing requirements for deferred  
5 payment tax certificates; providing for the  
6 deferral to cease if there is a change in the  
7 use of the property; requiring notice to the  
8 tax collector; requiring payment of deferred  
9 taxes, assessments, and interest under certain  
10 circumstances; authorizing specified parties to  
11 make a prepayment of deferred taxes; providing  
12 for distribution of payments; providing for  
13 construction of provisions authorizing the  
14 deferments; providing penalties; providing for  
15 a penalty to be appealed to the value  
16 adjustment board; amending s. 253.002, F.S.;  
17 clarifying provisions; amending s. 253.67,  
18 F.S.; providing definitions; amending s.  
19 253.68, F.S.; conforming provisions; amending  
20 s. 253.74, F.S.; conforming provisions;  
21 providing a penalty; amending s. 253.75, F.S.;  
22 conforming provisions; providing an effective  
23 date.

24  
25 Be It Enacted by the Legislature of the State of Florida:

26  
27 Section 1. Paragraphs (a) and (e) of subsection (6) of  
28 section 163.3177, Florida Statutes, are amended to read:  
29 163.3177 Required and optional elements of  
30 comprehensive plan; studies and surveys.--  
31

1           (6) In addition to the requirements of subsections  
2 (1)-(5), the comprehensive plan shall include the following  
3 elements:

4           (a) A future land use plan element designating  
5 proposed future general distribution, location, and extent of  
6 the uses of land for residential uses, commercial uses,  
7 industry, agriculture, recreation, conservation, education,  
8 public buildings and grounds, other public facilities, and  
9 other categories of the public and private uses of land.

10 Counties are encouraged to designate rural land stewardship  
11 areas, pursuant to the provisions of paragraph (11)(d), as  
12 overlays on the future land use map. Each future land use  
13 category must be defined in terms of uses included, and must  
14 include standards to be followed in the control and  
15 distribution of population densities and building and  
16 structure intensities. The proposed distribution, location,  
17 and extent of the various categories of land use shall be  
18 shown on a land use map or map series which shall be  
19 supplemented by goals, policies, and measurable objectives.  
20 The future land use plan shall be based upon surveys, studies,  
21 and data regarding the area, including the amount of land  
22 required to accommodate anticipated growth; the projected  
23 population of the area; the character of undeveloped land; the  
24 availability of public services; the need for redevelopment,  
25 including the renewal of blighted areas and the elimination of  
26 nonconforming uses which are inconsistent with the character  
27 of the community; the compatibility of uses on lands adjacent  
28 to or closely proximate to military installations; and, in  
29 rural communities, the need for job creation, capital  
30 investment, and economic development that will strengthen and  
31 diversify the community's economy. The future land use plan

1 | may designate areas for future planned development use  
2 | involving combinations of types of uses for which special  
3 | regulations may be necessary to ensure development in accord  
4 | with the principles and standards of the comprehensive plan  
5 | and this act. The future land use plan element shall include  
6 | criteria to be used to achieve the compatibility of adjacent  
7 | or closely proximate lands with military installations. In  
8 | addition, for rural communities, the amount of land designated  
9 | for future planned industrial use shall be based upon surveys  
10 | and studies that reflect the need for job creation, capital  
11 | investment, and the necessity to strengthen and diversify the  
12 | local economies, and shall not be limited solely by the  
13 | projected population of the rural community. The future land  
14 | use plan of a county may also designate areas for possible  
15 | future municipal incorporation. The land use maps or map  
16 | series shall generally identify and depict historic district  
17 | boundaries and shall designate historically significant  
18 | properties meriting protection. For coastal counties, the  
19 | future land use element must include criteria, including  
20 | without limitation regulatory incentives, which encourage the  
21 | preservation of recreational and commercial working  
22 | waterfronts as defined in s. 342.07. The future land use  
23 | element must clearly identify the land use categories in which  
24 | public schools are an allowable use. When delineating the  
25 | land use categories in which public schools are an allowable  
26 | use, a local government shall include in the categories  
27 | sufficient land proximate to residential development to meet  
28 | the projected needs for schools in coordination with public  
29 | school boards and may establish differing criteria for schools  
30 | of different type or size. Each local government shall  
31 | include lands contiguous to existing school sites, to the

1 maximum extent possible, within the land use categories in  
2 which public schools are an allowable use. All comprehensive  
3 plans must comply with the school siting requirements of this  
4 paragraph no later than October 1, 1999. The failure by a  
5 local government to comply with these school siting  
6 requirements by October 1, 1999, will result in the  
7 prohibition of the local government's ability to amend the  
8 local comprehensive plan, except for plan amendments described  
9 in s. 163.3187(1)(b), until the school siting requirements are  
10 met. Amendments proposed by a local government for purposes of  
11 identifying the land use categories in which public schools  
12 are an allowable use or for adopting or amending the  
13 school-siting maps pursuant to s. 163.31776(3) are exempt from  
14 the limitation on the frequency of plan amendments contained  
15 in s. 163.3187. The future land use element shall include  
16 criteria that encourage the location of schools proximate to  
17 urban residential areas to the extent possible and shall  
18 require that the local government seek to collocate public  
19 facilities, such as parks, libraries, and community centers,  
20 with schools to the extent possible and to encourage the use  
21 of elementary schools as focal points for neighborhoods. For  
22 schools serving predominantly rural counties, defined as a  
23 county with a population of 100,000 or fewer, an agricultural  
24 land use category shall be eligible for the location of public  
25 school facilities if the local comprehensive plan contains  
26 school siting criteria and the location is consistent with  
27 such criteria. Local governments required to update or amend  
28 their comprehensive plan to include criteria and address  
29 compatibility of adjacent or closely proximate lands with  
30 existing military installations in their future land use plan  
31

1 element shall transmit the update or amendment to the  
2 department by June 30, 2006.

3 (e) A recreation and open space element indicating a  
4 comprehensive system of public and private sites for  
5 recreation, including, but not limited to, natural  
6 reservations, parks and playgrounds, parkways, beaches and  
7 public access to beaches, open spaces, waterways, and other  
8 recreational facilities.

9 Section 2. Paragraph (g) of subsection (2) of section  
10 163.3178, Florida Statutes, is amended to read:

11 163.3178 Coastal management.--

12 (2) Each coastal management element required by s.  
13 163.3177(6)(g) shall be based on studies, surveys, and data;  
14 be consistent with coastal resource plans prepared and adopted  
15 pursuant to general or special law; and contain:

16 (g) A shoreline use component ~~that~~ ~~which~~ identifies  
17 public access to beach and shoreline areas and addresses the  
18 need for water-dependent and water-related facilities,  
19 including marinas, along shoreline areas. Such component must  
20 include the strategies that will be used to preserve  
21 recreational and commercial working waterfronts as defined in  
22 s. 342.07.

23 Section 3. Present paragraphs (g), (h), and (i) of  
24 subsection (6) of section 193.501, Florida Statutes, are  
25 redesignated as paragraphs (h), (i), and (j), respectively,  
26 and a new paragraph (g) is added to that subsection, to read:

27 193.501 Assessment of lands subject to a conservation  
28 easement, environmentally endangered lands, or lands used for  
29 outdoor recreational or park purposes when land development  
30 rights have been conveyed or conservation restrictions have  
31 been covenanted.--

1           (6) The following terms whenever used as referred to  
2 in this section have the following meanings unless a different  
3 meaning is clearly indicated by the context:

4           (g) "Open to the general public" means open to any  
5 person for the property's normal use on terms no less  
6 favorable than those available to any person given the right  
7 of use of the property based on ownership or membership, such  
8 as a member of a club, or member or shareholder of a  
9 neighborhood or other residential association, including a  
10 condominium association or cooperative association or  
11 corporation, and including a resident or owner in a  
12 residential or other subdivision that may afford a right to  
13 use a common element held for the benefit of lot owners,  
14 members, shareholders, or residents.

15           Section 4. Present subsection (15) of section 253.03,  
16 Florida Statutes, is redesignated as subsection (16), and a  
17 new subsection (15) is added to that section, to read:

18           253.03 Board of trustees to administer state lands;  
19 lands enumerated.--

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

23           Section 5. Waterfronts Florida Program.--

24           (1) There is established within the Department of  
25 Community Affairs the Waterfronts Florida Program to provide  
26 technical assistance and support to communities in  
27 revitalizing waterfront areas in this state.

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

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



1           (b) "Recreational and commercial working waterfront"  
2 means a parcel or parcels of real property that provide access  
3 for water-dependent commercial activities or provide access  
4 for the public to the navigable waters of the state.  
5 Recreational and commercial working waterfronts require direct  
6 access to or a location on, over, or adjacent to a navigable  
7 body of water. The term includes water-dependent facilities  
8 that are open to the public and offer public access by vessels  
9 to the waters of the state or that are support facilities for  
10 recreational, commercial, research, or governmental vessels.  
11 These facilities include docks, wharfs, lifts, wet and dry  
12 marinas, boat ramps, boat hauling and repair facilities,  
13 commercial fishing facilities, boat construction facilities,  
14 and other support structures over the water.

15           (3) The purpose of this program is to provide  
16 technical assistance, support, training, and financial  
17 assistance to waterfront communities in their efforts to  
18 revitalize waterfront areas. The program shall direct its  
19 efforts on the following priority concerns:

- 20           (a) Protecting environmental and cultural resources;  
21           (b) Providing public access;  
22           (c) Mitigating hazards; and  
23           (d) Enhancing the viable traditional economy.

24           (4) The program is responsible for:  
25           (a) Implementing the Waterfronts Florida Partnership  
26 Program. The department, in coordination with the Department  
27 of Environmental Protection, shall develop procedures and  
28 requirements governing program eligibility, application  
29 procedures, and application review. The department may provide  
30 financial assistance to eligible local governments to develop  
31 local plans to further the purpose of the program. In

1 recognition of the limited funding, the department may limit  
2 the number of local governments assisted by the program based  
3 on the amount of funding appropriated to the department for  
4 the purpose of the program.

5 (b) Serving as a source for information and technical  
6 assistance for Florida's waterfront communities in preserving  
7 traditional recreational and commercial working waterfronts.

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

14 Section 7. The Department of Environmental Protection,  
15 in coordination with the Fish and Wildlife Conservation  
16 Commission, shall undertake a study evaluating the current use  
17 of state parks for purposes of recreational boating and  
18 identify opportunities for increasing recreational boating  
19 access within the state park system and determine impacts on  
20 existing recreational uses and wildlife needs. The study must  
21 include recommendations regarding the most appropriate  
22 locations for expanding existing recreational boating  
23 facilities and must identify state parks where new  
24 recreational boating facilities may be located.

25 Recommendations shall include impacts on existing recreational  
26 uses and wildlife needs. The report must contain estimates of  
27 the costs necessary to expand and construct additional  
28 recreational boating facilities at specific state parks. The  
29 department shall submit a report summarizing its findings and  
30 recommendations to the Governor, the President of the Senate,

31

1 and the Speaker of the House of Representatives by January 1,  
2 2006.

3 Section 8. Section 327.47, Florida Statutes, is  
4 amended to read:

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

14 Section 9. Subsections (1) and (15) of section 328.72,  
15 Florida Statutes, are amended to read:

16 328.72 Classification; registration; fees and charges;  
17 surcharge; disposition of fees; fines; marine turtle  
18 stickers.--

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

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

1	<u>(To boating grant programs)</u> .....	3.00
2	Class 1--16 feet or more and less than 26 feet in	
3	length.....	<u>23.50</u> <del>18.50</del>
4	(To county).....	8.85
5	<u>(To boating grant programs)</u> .....	5.00
6	Class 2--26 feet or more and less than 40 feet in	
7	length.....	<u>63.50</u> <del>50.50</del>
8	(To county).....	32.85
9	<u>(To boating grant programs)</u> .....	13.00
10	Class 3--40 feet or more and less than 65 feet in	
11	length.....	<u>103.50</u> <del>82.50</del>
12	(To county).....	56.85
13	<u>(To boating grant programs)</u> .....	21.00
14	Class 4--65 feet or more and less than 110 feet in	
15	length.....	<u>123.50</u> <del>98.50</del>
16	(To county).....	68.85
17	<u>(To boating grant programs)</u> .....	25.00
18	Class 5--110 feet or more in length.....	<u>153.50</u>
19	<del>122.50</del>	
20	(To county).....	86.85
21	<u>(To boating grant programs)</u> .....	31.00
22	Dealer registration certificate .....	<u>20.50</u> <del>16.50</del>
23	<u>(To boating grant programs)</u> .....	4.00

24  
25 The county portion of the vessel registration fee is derived  
26 from recreational vessels only.

27 (15) DISTRIBUTION OF FEES.--Except for the first \$1,  
28 which shall be remitted to the state for deposit into the Save  
29 the Manatee Trust Fund created within the Fish and Wildlife  
30 Conservation Commission, moneys designated for the use of the  
31 counties, as specified in subsection (1), shall be distributed

1 by the tax collector to the board of county commissioners for  
2 use as provided in this section. Such moneys to be returned to  
3 the counties are for the sole purposes of providing  
4 recreational channel marking and public launching facilities  
5 and other boating-related activities, for removal of vessels  
6 and floating structures deemed a hazard to public safety and  
7 health for failure to comply with s. 327.53, and for manatee  
8 and marine mammal protection and recovery. Moneys designated  
9 for the boating grant programs shall be transferred to the  
10 Marine Resources Conservation Trust Fund within the Fish and  
11 Wildlife Conservation Commission and used exclusively for the  
12 construction and maintenance of publicly owned boat ramps,  
13 piers, and docks through the competitive grant programs  
14 provided in s. 327.47.

15 Section 10. Subsection (1) of section 328.76, Florida  
16 Statutes, is amended to read:

17 328.76 Marine Resources Conservation Trust Fund;  
18 vessel registration funds; appropriation and distribution.--

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

1 marine mammal protection and recovery. The funds collected  
2 pursuant to s. 328.72(1) shall be transferred as follows:

3 (a) In each fiscal year, an amount equal to \$1.50 for  
4 each commercial and recreational vessel registered in this  
5 state shall be transferred by the Department of Highway Safety  
6 and Motor Vehicles to the Save the Manatee Trust Fund and  
7 shall be used only for the purposes specified in s. 370.12(4).

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

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

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

27 Section 11. Section 342.07, Florida Statutes, is  
28 created to read:

29 342.07 Recreational and commercial working  
30 waterfronts; legislative findings; definitions.--  
31

1           (1) The Legislature recognizes that there is an  
2 important state interest in facilitating boating access to the  
3 state's navigable waters. This access is vital to recreational  
4 users and the marine industry in the state, to maintaining or  
5 enhancing the \$14 billion economic impact of boating in the  
6 state, and to ensuring continued access to all residents and  
7 visitors to the navigable waters of the state. The Legislature  
8 recognizes that there is an important state interest in  
9 maintaining viable water-dependent support facilities, such as  
10 boat hauling and repairing and commercial fishing facilities,  
11 and in maintaining the availability of public access to the  
12 navigable waters of the state. The Legislature further  
13 recognizes that the waterways of the state are important for  
14 engaging in commerce and the transportation of goods and  
15 people upon such waterways and that such commerce and  
16 transportation is not feasible unless there is access to and  
17 from the navigable waters of the state through recreational  
18 and commercial working waterfronts.

19           (2) As used in this section, the term "recreational  
20 and commercial working waterfront" means a parcel or parcels  
21 of real property that provide access for water-dependent  
22 commercial activities or provide access for the public to the  
23 navigable waters of the state. Recreational and commercial  
24 working waterfronts require direct access to or a location on,  
25 over, or adjacent to a navigable body of water. The term  
26 includes water-dependent facilities that are open to the  
27 public and offer public access by vessels to the waters of the  
28 state or that are support facilities for recreational,  
29 commercial, research, or governmental vessels. These  
30 facilities include docks, wharfs, lifts, wet and dry marinas,  
31 boat ramps, boat hauling and repair facilities, commercial

1 fishing facilities, boat construction facilities, and other  
2 support structures over the water. As used in this section,  
3 the term "vessel" has the same meaning as in s. 327.02(37).  
4 Seaports are excluded from the definition.

5 Section 12. Sections 197.303, 197.304, 197.3041,  
6 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, and  
7 197.3047, Florida Statutes, are created to read:

8 197.303 Ad valorem tax deferral for working waterfront  
9 properties.--

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

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

27 (3) The ordinance shall designate the type and  
28 location of working waterfront property for which deferrals  
29 may be granted, which may include any property meeting the  
30 provisions of s. 342.07(2), which property may be further  
31



1 required to be located within a particular geographic area or  
2 areas of the county or municipality.

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

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

15 197.304 Tax deferral for recreational and commercial  
16 working waterfronts.--

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

29 (2) Approval of an application for tax deferral shall  
30 defer that portion of the combined total of ad valorem taxes  
31 and any non-ad valorem assessments that would be covered by a

1 tax certificate sold under this chapter otherwise due and  
2 payable on the applicant's non-ad valorem assessments in their  
3 entirety.

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

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

9 (b) The primary financing on the property is for an  
10 amount that exceeds 70 percent of the assessed value of the  
11 property.

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

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

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

29 197.3041 Tax deferral for recreational and commercial  
30 working waterfronts; application.--  
31

1           (1) The application for deferral must be made upon a  
2 form prescribed by the department and furnished by the county  
3 tax collector. The application form must be signed upon oath  
4 by the applicant before an officer authorized by the state to  
5 administer oaths. The tax collector may require the applicant  
6 to submit any other evidence and documentation as deemed  
7 necessary by the tax collector in considering the application.  
8 The application form must provide notice to the applicant of  
9 the manner in which interest is computed. Each application  
10 form must contain an explanation of the conditions to be met  
11 for approval and the conditions under which deferred taxes and  
12 interest become due, payable, and delinquent. Each application  
13 must clearly state that all deferrals pursuant to ss.  
14 197.304-197.3047 constitute a lien on the applicant's  
15 property.

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

1 of the right to appeal the decision of the tax collector to  
2 the value adjustment board and inform the applicant of the  
3 procedure for filing such an appeal.

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

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

28 (4) For approved applications, the date of receipt by  
29 the tax collector of the application for tax deferral shall be  
30 used in calculating taxes due and payable net of discounts for  
31 early payment.

1           (5) If such proof has not been furnished with a prior  
2 application, each applicant shall furnish proof of fire and  
3 extended coverage insurance in an amount that is in excess of  
4 the sum of all outstanding liens and deferred taxes and  
5 interest with a loss payable clause to the county tax  
6 collector.

7           (6) The tax collector shall notify the property  
8 appraiser in writing of those parcels for which taxes have  
9 been deferred.

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

13           197.3042 Deferred payment tax certificates.--

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

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

29           197.3043 Change in use of property.--

30           (1) If there is a change in use of the tax-deferred  
31 property such that the owner is no longer entitled to claim

1 the property as a recreational and commercial working  
2 waterfront facility, or such person fails to maintain the  
3 required fire and extended insurance coverage, the total  
4 amount of deferred taxes and interest for all previous years  
5 becomes due and payable November 1 of the year in which the  
6 change in use occurs or on the date failure to maintain  
7 insurance occurs, and is delinquent on April 1 of the year  
8 following the year in which the change in use or failure to  
9 maintain insurance occurs.

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

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

26 (4) Each year, upon notification, each owner of  
27 property on which taxes and interest have been deferred shall  
28 submit to the tax collector a list of, and the current value  
29 of, all outstanding liens on the property. If the owner of the  
30 property fails to respond to this notification within 30 days,  
31

1 the total amount of deferred taxes and interest becomes  
2 payable within 30 days.

3 (5) If deferred taxes become delinquent under this  
4 chapter, on or before June 1 following the date the taxes  
5 become delinquent, the tax collector shall sell a tax  
6 certificate for the delinquent taxes and interest in the  
7 manner provided by s. 197.432.

8 197.3044 Prepayment of deferred taxes.--

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

11 (a) The owner of the property.

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

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

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

27 197.3046 Construction.--Sections 197.304-197.3047 do  
28 not prevent the collection of personal property taxes that  
29 become a lien against tax-deferred property, defer payment of  
30 special assessments to benefited property other than those  
31 specifically allowed to be deferred, or affect any provision

1 of any mortgage or other instrument relating to property  
2 requiring a person to pay ad valorem taxes or non-ad valorem  
3 assessments.

4 197.3047 Penalties.--

5 (1) The following penalties shall be imposed on any  
6 person who willfully files information required under ss.  
7 197.304-197.3047 which is incorrect:

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

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

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

14 (2) Any person against whom the penalties prescribed  
15 in this section have been imposed may appeal the penalties  
16 imposed to the value adjustment board within 30 days after the  
17 penalties are imposed.

18 Section 13. Subsection (1) of section 253.002, Florida  
19 Statutes, is amended to read:

20 253.002 Department of Environmental Protection, water  
21 management districts, and Department of Agriculture and  
22 Consumer Services; duties with respect to state lands.--

23 (1) The Department of Environmental Protection shall  
24 perform all staff duties and functions related to the  
25 acquisition, administration, and disposition of state lands,  
26 title to which is or will be vested in the Board of Trustees  
27 of the Internal Improvement Trust Fund. However, upon the  
28 effective date of rules adopted pursuant to s. 373.427, a  
29 water management district created under s. 373.069 shall  
30 perform the staff duties and functions related to the review  
31 of any application for authorization to use board of



1 trustees-owned submerged lands necessary for an activity  
2 regulated under part IV of chapter 373 for which the water  
3 management district has permitting responsibility as set forth  
4 in an operating agreement adopted pursuant to s. 373.046(4);  
5 ~~and effective July 1, 2000,~~ the Department of Agriculture and  
6 Consumer Services shall perform the staff duties and functions  
7 related to the review of applications and compliance with  
8 lease conditions for use of board of trustees-owned submerged  
9 lands under authorizations or leases issued pursuant to ss.  
10 253.67-253.75 and 597.010. Unless expressly prohibited by law,  
11 the board of trustees may delegate to the department any  
12 statutory duty or obligation relating to the acquisition,  
13 administration, or disposition of lands, title to which is or  
14 will be vested in the board of trustees. The board of trustees  
15 may also delegate to any water management district created  
16 under s. 373.069 the authority to take final agency action,  
17 without any action on behalf of the board, on applications for  
18 authorization to use board of trustees-owned submerged lands  
19 for any activity regulated under part IV of chapter 373 for  
20 which the water management district has permitting  
21 responsibility as set forth in an operating agreement adopted  
22 pursuant to s. 373.046(4). This water management district  
23 responsibility under this subsection shall be subject to the  
24 department's general supervisory authority pursuant to s.  
25 373.026(7). The board of trustees may also delegate to the  
26 Department of Agriculture and Consumer Services the authority  
27 to take final agency action on behalf of the board on  
28 applications to use board of trustees-owned submerged lands  
29 for any activity for which that department has responsibility  
30 pursuant to ss. 253.67-253.75 and 597.010. However, the board  
31 of trustees shall retain the authority to take final agency

1 | action on establishing any areas for leasing, new leases,  
2 | expanding existing lease areas, or changing the type of lease  
3 | activity in existing leases. Upon issuance of an aquaculture  
4 | lease or other real property transaction relating to  
5 | aquaculture, the Department of Agriculture and Consumer  
6 | Services must send a copy of the document and the accompanying  
7 | survey to the Department of Environmental Protection.

8 |       Section 14. Section 253.67, Florida Statutes, is  
9 | amended to read:

10 |       253.67 Definitions.--As used in ss. 253.67-253.75:

11 |       (1) "Aquaculture" means the cultivation of aquatic and  
12 | associated organisms.

13 |       (2) "Aquaculture activity" means an activity as  
14 | determined by board rule, which is related to the production  
15 | of aquaculture products, including activities related to  
16 | harvesting, sorting, grading, holding, storing, and  
17 | transporting such products, and activities pertaining to  
18 | aquaculture support docks.

19 |       ~~(3)(2)~~ "Board" means the Board of Trustees of the  
20 | Internal Improvement Trust Fund.

21 |       ~~(4)(3)~~ "Department" means the Department of  
22 | Agriculture and Consumer Services.

23 |       ~~(5)(4)~~ "Water column" means the vertical extent of  
24 | water, including the surface thereof, above a designated area  
25 | of submerged bottom land.

26 |       Section 15. Section 253.68, Florida Statutes, is  
27 | amended to read:

28 |       253.68 Authority to lease submerged land and water  
29 | column.--

30 |       (1) To the extent that it is not contrary to the  
31 | public interest, and subject to limitations contained in ss.

1 253.67-253.75, the board of trustees may lease or authorize  
2 the use of submerged lands to which it has title for the  
3 conduct of aquaculture activities and grant exclusive use of  
4 the bottom and the water column to the extent required by such  
5 activities. Such authorizations or leases may permit  
6 ~~authorize~~ use of the submerged land and water column for  
7 ~~either~~ commercial or experimental purposes. However, a  
8 resolution of objection adopted by a majority of the county  
9 commission of a county within whose boundaries the proposed  
10 leased area would lie, if the boundaries were extended to the  
11 extent of the interest of the state, may be filed with the  
12 board of trustees within 30 days of the date of the first  
13 publication of notice as required by s. 253.70. Prior to the  
14 granting of any such authorizations or leases, the board  
15 shall, by rule, establish and publish ~~a list of~~ guidelines to  
16 be followed when considering applications for authorizations  
17 or lease. Such guidelines shall be designed to protect the  
18 public's interest in submerged lands and the publicly owned  
19 water column.

20 (2)(a) The Legislature finds that the state's ability  
21 to supply fresh seafood and other aquaculture products has  
22 been diminished by a combination of factors, including a  
23 diminution of the resources and restrictions on the harvest of  
24 certain marine species. The Legislature declares that it is  
25 in the state's economic, resource enhancement, and food  
26 production interests to promote aquaculture production of food  
27 and nonfood aquatic species by facilitating the review and  
28 approval processes for authorizing the use of leasing  
29 sovereignty submerged land or the water column; simplifying  
30 environmental permitting; supporting educational, research,  
31 and demonstration programs; and assisting certain local

1 governments to develop aquaculture as a means to promote  
2 economic development. The Legislature declares that  
3 aquaculture shall be recognized as a practicable resource  
4 management alternative to produce marine aquaculture products,  
5 to protect and conserve natural resources, to reduce  
6 competition for natural stocks, and to augment and restore  
7 natural populations. Therefore, for the purpose of this  
8 section, the Legislature declares that aquaculture is in the  
9 public interest.

10 (b) It shall be the policy of the state to foster  
11 aquaculture development when the aquaculture activity is  
12 consistent with state resource management goals, environmental  
13 protection, proprietary interests, and the state aquaculture  
14 plan.

15 Section 16. Section 253.74, Florida Statutes, is  
16 amended to read:

17 253.74 Penalties.--

18 (1) Any person who conducts aquaculture activities in  
19 excess of those authorized by ~~lease agreement with~~ the board  
20 or who conducts such activities on state-owned submerged lands  
21 without having previously obtained board authorization is  
22 ~~leased the same shall be~~ guilty of a misdemeanor and subject  
23 to imprisonment for not more than 6 months or fine of not more  
24 than \$1,000, or both. In addition to such fine and  
25 imprisonment, all works, improvements, animal and plant life  
26 involved in the project, may be forfeited to the state.

27 (2) Any person who is found by the department to have  
28 violated the provisions of chapter 403 or chapter 597 is ~~shall~~  
29 ~~be~~ subject to having his or her lease of state-owned submerged  
30 lands canceled.

31

1           Section 17. Subsection (1) of section 253.75, Florida  
2 Statutes, is amended to read:

3           253.75 Studies and recommendations by the department  
4 and the Fish and Wildlife Conservation Commission; designation  
5 of recommended traditional and other use zones; supervision of  
6 aquaculture operations.--

7           (1) Prior to the granting of any authorization ~~lease~~  
8 under this act, the board shall request comments by the Fish  
9 and Wildlife Conservation Commission when the application  
10 relates to bottom land covered by fresh or salt water. Such  
11 comments shall be based on such factors as an assessment of  
12 the probable effect of the proposed use ~~lease~~ on the  
13 conservation of fish or wildlife or other programs under the  
14 constitutional or statutory authority of the Fish and Wildlife  
15 Conservation Commission.

16           Section 18. This act shall take effect July 1, 2005.

17  
18           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
19                            COMMITTEE SUBSTITUTE FOR  
20                            CS for Senate Bill 1316

21 The Committee Substitute adds additional provisions to the  
22 bill that creates a definition for "open to the general  
23 public" that may be used by property appraisers when assessing  
24 conservation lands. The CS also amends statutes dealing with  
25 aquaculture activities conducted in submerged lands to allow  
26 the Board of Trustees to issue authorizations for such  
27 activities.  
28  
29  
30  
31