

578-957A-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, in coordination with the Fish and  
26 Wildlife Conservation Commission, to study the  
27 use of state parks for recreational boating;  
28 requiring that the department make  
29 recommendations to the Governor and the  
30 Legislature; amending s. 327.47, F.S.;  
31 providing for funding certain boating grant

1 programs administered by the Fish and Wildlife  
2 Conservation Commission; amending s. 328.72,  
3 F.S.; increasing vessel registration fees;  
4 providing for a portion of the fees to be  
5 designated for boating grant programs; amending  
6 s. 328.76, F.S.; clarifying the use of funds  
7 designated for boating grant programs; creating  
8 s. 324.07, F.S.; enunciating the state's  
9 interest in maintaining recreational and  
10 commercial working waterfronts; defining the  
11 term "recreational and commercial working  
12 waterfront"; creating ss. 197.304-197.3047,  
13 F.S.; providing a tax deferral for ad valorem  
14 taxes and non-ad valorem assessments covered by  
15 a tax certificate and levied on recreational  
16 and commercial working waterfronts; providing  
17 certain exceptions; specifying the rate of the  
18 deferral; providing that the taxes,  
19 assessments, and interest deferred constitute a  
20 prior lien on the property; providing an  
21 application process; providing notice  
22 requirements; providing for a decision of the  
23 tax collector to be appealed to the value  
24 adjustment board; providing for calculating the  
25 deferral; providing requirements for deferred  
26 payment tax certificates; providing for the  
27 deferral to cease if there is a change in the  
28 use of the property; requiring notice to the  
29 tax collector; requiring payment of deferred  
30 taxes, assessments, and interest under certain  
31 circumstances; authorizing specified parties to

1 make a prepayment of deferred taxes; providing  
2 for distribution of payments; providing for  
3 construction of provisions authorizing the  
4 deferments; providing penalties; providing for  
5 a penalty to be appealed to the value  
6 adjustment board; providing an effective date.  
7

8 Be It Enacted by the Legislature of the State of Florida:  
9

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

12 163.3177 Required and optional elements of  
13 comprehensive plan; studies and surveys.--

14 (6) In addition to the requirements of subsections  
15 (1)-(5), the comprehensive plan shall include the following  
16 elements:

17 (a) A future land use plan element designating  
18 proposed future general distribution, location, and extent of  
19 the uses of land for residential uses, commercial uses,  
20 industry, agriculture, recreation, conservation, education,  
21 public buildings and grounds, other public facilities, and  
22 other categories of the public and private uses of land.  
23 Counties are encouraged to designate rural land stewardship  
24 areas, pursuant to the provisions of paragraph (11)(d), as  
25 overlays on the future land use map. Each future land use  
26 category must be defined in terms of uses included, and must  
27 include standards to be followed in the control and  
28 distribution of population densities and building and  
29 structure intensities. The proposed distribution, location,  
30 and extent of the various categories of land use shall be  
31 shown on a land use map or map series which shall be

1 | supplemented by goals, policies, and measurable objectives.  
2 | The future land use plan shall be based upon surveys, studies,  
3 | and data regarding the area, including the amount of land  
4 | required to accommodate anticipated growth; the projected  
5 | population of the area; the character of undeveloped land; the  
6 | availability of public services; the need for redevelopment,  
7 | including the renewal of blighted areas and the elimination of  
8 | nonconforming uses which are inconsistent with the character  
9 | of the community; the compatibility of uses on lands adjacent  
10 | to or closely proximate to military installations; and, in  
11 | rural communities, the need for job creation, capital  
12 | investment, and economic development that will strengthen and  
13 | diversify the community's economy. The future land use plan  
14 | may designate areas for future planned development use  
15 | involving combinations of types of uses for which special  
16 | regulations may be necessary to ensure development in accord  
17 | with the principles and standards of the comprehensive plan  
18 | and this act. The future land use plan element shall include  
19 | criteria to be used to achieve the compatibility of adjacent  
20 | or closely proximate lands with military installations. In  
21 | addition, for rural communities, the amount of land designated  
22 | for future planned industrial use shall be based upon surveys  
23 | and studies that reflect the need for job creation, capital  
24 | investment, and the necessity to strengthen and diversify the  
25 | local economies, and shall not be limited solely by the  
26 | projected population of the rural community. The future land  
27 | use plan of a county may also designate areas for possible  
28 | future municipal incorporation. The land use maps or map  
29 | series shall generally identify and depict historic district  
30 | boundaries and shall designate historically significant  
31 | properties meriting protection. For coastal counties, the

1 future land use element must include criteria that encourage  
2 the preservation of recreational and commercial working  
3 waterfronts as defined in s. 342.07. The future land use  
4 element must clearly identify the land use categories in which  
5 public schools are an allowable use. When delineating the  
6 land use categories in which public schools are an allowable  
7 use, a local government shall include in the categories  
8 sufficient land proximate to residential development to meet  
9 the projected needs for schools in coordination with public  
10 school boards and may establish differing criteria for schools  
11 of different type or size. Each local government shall  
12 include lands contiguous to existing school sites, to the  
13 maximum extent possible, within the land use categories in  
14 which public schools are an allowable use. All comprehensive  
15 plans must comply with the school siting requirements of this  
16 paragraph no later than October 1, 1999. The failure by a  
17 local government to comply with these school siting  
18 requirements by October 1, 1999, will result in the  
19 prohibition of the local government's ability to amend the  
20 local comprehensive plan, except for plan amendments described  
21 in s. 163.3187(1)(b), until the school siting requirements are  
22 met. Amendments proposed by a local government for purposes of  
23 identifying the land use categories in which public schools  
24 are an allowable use or for adopting or amending the  
25 school-siting maps pursuant to s. 163.31776(3) are exempt from  
26 the limitation on the frequency of plan amendments contained  
27 in s. 163.3187. The future land use element shall include  
28 criteria that encourage the location of schools proximate to  
29 urban residential areas to the extent possible and shall  
30 require that the local government seek to collocate public  
31 facilities, such as parks, libraries, and community centers,

1 with schools to the extent possible and to encourage the use  
2 of elementary schools as focal points for neighborhoods. For  
3 schools serving predominantly rural counties, defined as a  
4 county with a population of 100,000 or fewer, an agricultural  
5 land use category shall be eligible for the location of public  
6 school facilities if the local comprehensive plan contains  
7 school siting criteria and the location is consistent with  
8 such criteria. Local governments required to update or amend  
9 their comprehensive plan to include criteria and address  
10 compatibility of adjacent or closely proximate lands with  
11 existing military installations in their future land use plan  
12 element shall transmit the update or amendment to the  
13 department by June 30, 2006.

14 (e) A recreation and open space element indicating a  
15 comprehensive system of public and private sites for  
16 recreation, including, but not limited to, natural  
17 reservations, parks and playgrounds, parkways, beaches and  
18 public access to beaches, open spaces, waterways, and other  
19 recreational facilities.

20 Section 2. Paragraph (g) of subsection (2) of section  
21 163.3178, Florida Statutes, is amended to read:

22 163.3178 Coastal management.--

23 (2) Each coastal management element required by s.  
24 163.3177(6)(g) shall be based on studies, surveys, and data;  
25 be consistent with coastal resource plans prepared and adopted  
26 pursuant to general or special law; and contain:

27 (g) A shoreline use component ~~that~~ ~~which~~ identifies  
28 public access to beach and shoreline areas and addresses the  
29 need for water-dependent and water-related facilities,  
30 including marinas, along shoreline areas. Such component must  
31 include the strategies that will be used to preserve

1 recreational and commercial working waterfronts as defined in  
2 s. 342.07.

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

6 253.03 Board of trustees to administer state lands;  
7 lands enumerated.--

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

11 Section 4. Waterfronts Florida Program.--

12 (1) There is established within the Department of  
13 Community Affairs the Waterfronts Florida Program to provide  
14 technical assistance and support to communities in  
15 revitalizing waterfront areas in this state.

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

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

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

24 Recreational and commercial working waterfronts require direct  
25 access to or a location on, over, or adjacent to a navigable  
26 body of water. The term includes water-dependent facilities  
27 that are open to the public and offer public access by vessels  
28 to the waters of the state or that are support facilities for  
29 recreational, commercial, research, or governmental vessels.  
30 These facilities include docks, wharfs, lifts, wet and dry  
31 marinas, boat ramps, boat hauling and repair facilities,

1 commercial fishing facilities, boat construction facilities,  
2 and other support structures over the water.

3 (3) The purpose of this program is to provide  
4 technical assistance, support, training, and financial  
5 assistance to waterfront communities in their efforts to  
6 revitalize waterfront areas. The program shall direct its  
7 efforts on the following priority concerns:

8 (a) Protecting environmental and cultural resources;

9 (b) Providing public access;

10 (c) Mitigating hazards; and

11 (d) Enhancing the viable traditional economy.

12 (4) The program is responsible for:

13 (a) Implementing the Waterfronts Florida Partnership  
14 Program. The department, in coordination with the Department  
15 of Environmental Protection, shall develop procedures and  
16 requirements governing program eligibility, application  
17 procedures, and application review.

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

21 Section 5. The Department of Environmental Protection,  
22 in coordination with the Fish and Wildlife Conservation  
23 Commission, shall undertake a study evaluating the current use  
24 of state parks for purposes of recreational boating and  
25 identify opportunities for increasing recreational boating  
26 access within the state park system. The study must include  
27 recommendations regarding the most appropriate locations for  
28 expanding existing recreational boating facilities and must  
29 identify state parks where new recreational boating facilities  
30 may be located. The report must contain estimates of the costs  
31 necessary to expand and construct additional recreational



1 boating facilities at specific state parks. The department  
2 shall submit a report summarizing its findings and  
3 recommendations to the Governor, the President of the Senate,  
4 and the Speaker of the House of Representatives by January 1,  
5 2006.

6 Section 6. Section 327.47, Florida Statutes, is  
7 amended to read:

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

17 Section 7. Subsections (1) and (15) of section 328.72,  
18 Florida Statutes, are amended to read:

19 328.72 Classification; registration; fees and charges;  
20 surcharge; disposition of fees; fines; marine turtle  
21 stickers.--

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

27 Class A-1--Less than 12 feet in length, and all canoes  
28 to which propulsion motors have been attached, regardless of  
29 length.....\$4.50  
30 ~~\$3.50~~  
31 (To boating grant programs).....1.00

1	Class A-2--12 feet or more and less than 16 feet in	
2	length.....	<u>13.50</u> <del>10.50</del>
3	(To county).....	2.85
4	(To boating grant programs).....	<u>3.00</u>
5	Class 1--16 feet or more and less than 26 feet in	
6	length.....	<u>23.50</u> <del>18.50</del>
7	(To county).....	8.85
8	(To boating grant programs).....	<u>5.00</u>
9	Class 2--26 feet or more and less than 40 feet in	
10	length.....	<u>63.50</u> <del>50.50</del>
11	(To county).....	32.85
12	(To boating grant programs).....	<u>13.00</u>
13	Class 3--40 feet or more and less than 65 feet in	
14	length.....	<u>103.50</u> <del>82.50</del>
15	(To county).....	56.85
16	(To boating grant programs).....	<u>21.00</u>
17	Class 4--65 feet or more and less than 110 feet in	
18	length.....	<u>123.50</u> <del>98.50</del>
19	(To county).....	68.85
20	(To boating grant programs).....	<u>25.00</u>
21	Class 5--110 feet or more in length.....	<u>153.50</u>
22	<del>122.50</del>	
23	(To county).....	86.85
24	(To boating grant programs).....	<u>31.00</u>
25	Dealer registration certificate .....	<u>20.50</u> <del>16.50</del>
26	(To boating grant programs).....	<u>4.00</u>

27  
 28 The county portion of the vessel registration fee is derived  
 29 from recreational vessels only.

30 (15) DISTRIBUTION OF FEES.--Except for the first \$1,  
 31 which shall be remitted to the state for deposit into the Save

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

16 |           Section 8. Subsection (1) of section 328.76, Florida  
17 | Statutes, is amended to read:

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

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

1 protection, recovery, rescue, rehabilitation, and release; and  
2 marine mammal protection and recovery. The funds collected  
3 pursuant to s. 328.72(1) shall be transferred as follows:

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

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

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

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

28 Section 9. Section 342.07, Florida Statutes, is  
29 created to read:

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

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

8 197.304 Tax deferral for recreational and commercial  
9 working waterfronts.--

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

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

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

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

1        (b) The primary financing on the property is for an  
2 amount that exceeds 70 percent of the assessed value of the  
3 property.

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

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

19        197.3041 Tax deferral for recreational and commercial  
20 working waterfronts; application.--

21        (1) The application for deferral must be made upon a  
22 form prescribed by the department and furnished by the county  
23 tax collector. The application form must be signed upon oath  
24 by the applicant before an officer authorized by the state to  
25 administer oaths. The tax collector may require the applicant  
26 to submit any other evidence and documentation as deemed  
27 necessary by the tax collector in considering the application.  
28 The application form must provide notice to the applicant of  
29 the manner in which interest is computed. Each application  
30 form must contain an explanation of the conditions to be met  
31 for approval and the conditions under which deferred taxes and

1 interest become due, payable, and delinquent. Each application  
2 must clearly state that all deferrals pursuant to ss.  
3 197.304-197.3047 constitute a lien on the applicant's  
4 property.

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

24 (b) An appeal of the decision of the tax collector to  
25 the value adjustment board must be in writing on a form  
26 prescribed by the department and furnished by the tax  
27 collector. The appeal must be filed with the value adjustment  
28 board within 20 days after the applicant's receipt of the  
29 notice of disapproval. The value adjustment board shall review  
30 the application and the evidence presented to the tax  
31 collector upon which the applicant based his or her claim for



1 tax deferral and, at the election of the applicant, shall hear  
2 the applicant in person, or by agent on the applicant's  
3 behalf, on his or her right to the tax deferral. The value  
4 adjustment board shall reverse the decision of the tax  
5 collector and grant a tax deferral to the applicant if, in its  
6 judgment, the applicant is entitled to the tax deferral or  
7 shall affirm the decision of the tax collector. Action by the  
8 value adjustment board is final unless the applicant or tax  
9 collector or other lienholder, within 15 days after the date  
10 of disapproval of the application by the board, files in the  
11 circuit court of the county in which the property is located,  
12 a proceeding for a declaratory judgment or other appropriate  
13 proceeding.

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

17 (4) For approved applications, the date of receipt by  
18 the tax collector of the application for tax deferral shall be  
19 used in calculating taxes due and payable net of discounts for  
20 early payment.

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

27 (6) The tax collector shall notify the property  
28 appraiser in writing of those parcels for which taxes have  
29 been deferred.

30  
31

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

4           197.3042 Deferred payment tax certificates.--

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

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

20           197.3043 Change in use of property.--

21           (1) If there is a change in use of the tax-deferred  
22 property such that the owner is no longer entitled to claim  
23 the property as a recreational and commercial working  
24 waterfront facility, or such person fails to maintain the  
25 required fire and extended insurance coverage, the total  
26 amount of deferred taxes and interest for all previous years  
27 becomes due and payable November 1 of the year in which the  
28 change in use occurs or on the date failure to maintain  
29 insurance occurs, and is delinquent on April 1 of the year  
30 following the year in which the change in use or failure to  
31 maintain insurance occurs.

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

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

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

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

29           197.3044 Prepayment of deferred taxes.--

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

1           (a) The owner of the property.

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

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

9           197.3045 Distribution of payments.--When any deferred  
10 taxes or interest is collected, the tax collector shall  
11 maintain a record of the payment, setting forth a description  
12 of the property and the amount of taxes or interest collected  
13 for the property. The tax collector shall distribute payments  
14 received in accordance with the procedures for distributing ad  
15 valorem taxes or redemption moneys as prescribed in this  
16 chapter.

17           197.3046 Construction.--Sections 197.304-197.3047 do  
18 not prevent the collection of personal property taxes that  
19 become a lien against tax-deferred property, defer payment of  
20 special assessments to benefited property other than those  
21 specifically allowed to be deferred, or affect any provision  
22 of any mortgage or other instrument relating to property  
23 requiring a person to pay ad valorem taxes or non-ad valorem  
24 assessments.

25           197.3047 Penalties.--

26           (1) The following penalties shall be imposed on any  
27 person who willfully files information required under ss.  
28 197.304-197.3047 which is incorrect:

29           (a) The person shall pay the total amount of taxes and  
30 interest deferred, which amount shall immediately become due;  
31

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

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

5 (2) Any person against whom the penalties prescribed  
6 in this section have been imposed may appeal the penalties  
7 imposed to the value adjustment board within 30 days after the  
8 penalties are imposed.

9 Section 11. This act shall take effect July 1, 2005.

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11 \*\*\*\*\*  
12 SENATE SUMMARY

13 Defines the term "recreational and commercial working  
14 waterfronts" for purposes of land use planning and a  
15 newly created tax and assessment deferral. Requires that  
16 the land use plan element of a comprehensive plan for a  
17 coastal county and the shoreline use component of a  
18 coastal management element include criteria to encourage  
19 the preservation of recreational and commercial working  
20 waterfronts. Creates the Waterfronts Florida Program  
21 within the Department of Community Affairs. Requires that  
22 the Department of Environmental Protection, in  
23 coordination with the Fish and Wildlife Conservation  
24 Commission, study the use of state parks for recreational  
25 boating and report to the Governor and the Legislature.  
26 Increases vessel registration fees for the purpose of  
27 funding boating grant programs. Authorizes a property  
28 owner to claim a tax deferral for ad valorem taxes and  
29 non-ad valorem assessments covered by a tax certificate  
30 and levied on recreational and commercial working  
31 waterfronts. Provides procedures for administering the  
deferral of taxes and assessments. (See bill for  
details.)