

1 A bill to be entitled
2 An act relating to waterfront property; amending s.
3 163.3177, F.S.; requiring the future land use plan element
4 of a local comprehensive plan for a coastal county to
5 include criteria to encourage the preservation of
6 recreational and commercial working waterfronts; including
7 public access to waterways within those items indicated in
8 a recreation and open space element; amending s. 163.3178,
9 F.S.; providing requirements for the shoreline use
10 component of a coastal management element with respect to
11 recreational and commercial working waterfronts; amending
12 s. 253.03, F.S.; requiring the Board of Trustees of the
13 Internal Improvement Trust Fund to encourage certain uses
14 for sovereign submerged lands; establishing the
15 Waterfronts Florida Program within the Department of
16 Community Affairs; providing definitions; requiring that
17 the program implement the Waterfronts Florida Partnership
18 Program in coordination with the Department of
19 Environmental Protection; requiring the Department of
20 Environmental Protection, in coordination with the Fish
21 and Wildlife Conservation Commission, to study the use of
22 state parks for recreational boating; requiring that the
23 department make recommendations to the Governor and the
24 Legislature; amending s. 327.47, F.S.; providing for
25 funding certain boating grant programs administered by the
26 Fish and Wildlife Conservation Commission; amending s.
27 328.72, F.S.; increasing vessel registration fees;
28 providing for a portion of the fees to be designated for

29 boating grant programs; amending s. 328.76, F.S.;
30 clarifying the use of funds designated for boating grant
31 programs; creating s. 342.07, F.S.; enunciating the
32 state's interest in maintaining recreational and
33 commercial working waterfronts; defining the term
34 "recreational and commercial working waterfront"; creating
35 ss. 197.304-197.3047, F.S.; providing a tax deferral for
36 ad valorem taxes and non-ad valorem assessments covered by
37 a tax certificate and levied on recreational and
38 commercial working waterfronts; providing certain
39 exceptions; specifying the rate of the deferral; providing
40 that the taxes, assessments, and interest deferred
41 constitute a prior lien on the property; providing an
42 application process; providing notice requirements;
43 providing for a decision of the tax collector to be
44 appealed to the value adjustment board; providing for
45 calculating the deferral; providing requirements for
46 deferred payment tax certificates; providing for the
47 deferral to cease if there is a change in the use of the
48 property; requiring notice to the tax collector; requiring
49 payment of deferred taxes, assessments, and interest under
50 certain circumstances; authorizing specified parties to
51 make a prepayment of deferred taxes; providing for
52 distribution of payments; providing for construction of
53 provisions authorizing the deferments; providing
54 penalties; providing for a penalty to be appealed to the
55 value adjustment board; providing an effective date.
56

57 Be It Enacted by the Legislature of the State of Florida:

58

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

61 163.3177 Required and optional elements of comprehensive
62 plan; studies and surveys.--

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

66 (a) A future land use plan element designating proposed
67 future general distribution, location, and extent of the uses of
68 land for residential uses, commercial uses, industry,
69 agriculture, recreation, conservation, education, public
70 buildings and grounds, other public facilities, and other
71 categories of the public and private uses of land. Counties are
72 encouraged to designate rural land stewardship areas, pursuant
73 to the provisions of paragraph (11)(d), as overlays on the
74 future land use map. Each future land use category must be
75 defined in terms of uses included, and must include standards to
76 be followed in the control and distribution of population
77 densities and building and structure intensities. The proposed
78 distribution, location, and extent of the various categories of
79 land use shall be shown on a land use map or map series which
80 shall be supplemented by goals, policies, and measurable
81 objectives. The future land use plan shall be based upon
82 surveys, studies, and data regarding the area, including the
83 amount of land required to accommodate anticipated growth; the
84 projected population of the area; the character of undeveloped

85 land; the availability of public services; the need for
86 redevelopment, including the renewal of blighted areas and the
87 elimination of nonconforming uses which are inconsistent with
88 the character of the community; the compatibility of uses on
89 lands adjacent to or closely proximate to military
90 installations; and, in rural communities, the need for job
91 creation, capital investment, and economic development that will
92 strengthen and diversify the community's economy. The future
93 land use plan may designate areas for future planned development
94 use involving combinations of types of uses for which special
95 regulations may be necessary to ensure development in accord
96 with the principles and standards of the comprehensive plan and
97 this act. The future land use plan element shall include
98 criteria to be used to achieve the compatibility of adjacent or
99 closely proximate lands with military installations. In
100 addition, for rural communities, the amount of land designated
101 for future planned industrial use shall be based upon surveys
102 and studies that reflect the need for job creation, capital
103 investment, and the necessity to strengthen and diversify the
104 local economies, and shall not be limited solely by the
105 projected population of the rural community. The future land use
106 plan of a county may also designate areas for possible future
107 municipal incorporation. The land use maps or map series shall
108 generally identify and depict historic district boundaries and
109 shall designate historically significant properties meriting
110 protection. For coastal counties, the future land use element
111 must include criteria that encourage the preservation of
112 recreational and commercial working waterfronts as defined in s.

113 | 342.07. The future land use element must clearly identify the
114 | land use categories in which public schools are an allowable
115 | use. When delineating the land use categories in which public
116 | schools are an allowable use, a local government shall include
117 | in the categories sufficient land proximate to residential
118 | development to meet the projected needs for schools in
119 | coordination with public school boards and may establish
120 | differing criteria for schools of different type or size. Each
121 | local government shall include lands contiguous to existing
122 | school sites, to the maximum extent possible, within the land
123 | use categories in which public schools are an allowable use. All
124 | comprehensive plans must comply with the school siting
125 | requirements of this paragraph no later than October 1, 1999.
126 | The failure by a local government to comply with these school
127 | siting requirements by October 1, 1999, will result in the
128 | prohibition of the local government's ability to amend the local
129 | comprehensive plan, except for plan amendments described in s.
130 | 163.3187(1)(b), until the school siting requirements are met.
131 | Amendments proposed by a local government for purposes of
132 | identifying the land use categories in which public schools are
133 | an allowable use or for adopting or amending the school-siting
134 | maps pursuant to s. 163.31776(3) are exempt from the limitation
135 | on the frequency of plan amendments contained in s. 163.3187.
136 | The future land use element shall include criteria that
137 | encourage the location of schools proximate to urban residential
138 | areas to the extent possible and shall require that the local
139 | government seek to collocate public facilities, such as parks,
140 | libraries, and community centers, with schools to the extent

141 possible and to encourage the use of elementary schools as focal
 142 points for neighborhoods. For schools serving predominantly
 143 rural counties, defined as a county with a population of 100,000
 144 or fewer, an agricultural land use category shall be eligible
 145 for the location of public school facilities if the local
 146 comprehensive plan contains school siting criteria and the
 147 location is consistent with such criteria. Local governments
 148 required to update or amend their comprehensive plan to include
 149 criteria and address compatibility of adjacent or closely
 150 proximate lands with existing military installations in their
 151 future land use plan element shall transmit the update or
 152 amendment to the department by June 30, 2006.

153 (e) A recreation and open space element indicating a
 154 comprehensive system of public and private sites for recreation,
 155 including, but not limited to, natural reservations, parks and
 156 playgrounds, parkways, beaches and public access to beaches,
 157 open spaces, waterways, and other recreational facilities.

158 Section 2. Paragraph (g) of subsection (2) of section
 159 163.3178, Florida Statutes, is amended to read:

160 163.3178 Coastal management.--

161 (2) Each coastal management element required by s.
 162 163.3177(6)(g) shall be based on studies, surveys, and data; be
 163 consistent with coastal resource plans prepared and adopted
 164 pursuant to general or special law; and contain:

165 (g) A shoreline use component that ~~which~~ identifies public
 166 access to beach and shoreline areas and addresses the need for
 167 water-dependent and water-related facilities, including marinas,
 168 along shoreline areas. Such component must include the

169 strategies that will be used to preserve recreational and
 170 commercial working waterfronts as defined in s. 342.07.

171 Section 3. Subsection (15) of section 253.03, Florida
 172 Statutes, is renumbered as subsection (16), and a new subsection
 173 (15) is added to said section to read:

174 253.03 Board of trustees to administer state lands; lands
 175 enumerated.--

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

179 Section 4. Waterfronts Florida Program.--

180 (1) There is established within the Department of
 181 Community Affairs the Waterfronts Florida Program to provide
 182 technical assistance and support to communities in revitalizing
 183 waterfront areas in this state.

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

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

188 (b) "Recreational and commercial working waterfront" means
 189 a parcel or parcels of real property that provide access for
 190 water-dependent commercial activities or provide access for the
 191 public to the navigable waters of the state. Recreational and
 192 commercial working waterfronts require direct access to or a
 193 location on, over, or adjacent to a navigable body of water. The
 194 term includes water-dependent facilities that are open to the
 195 public and offer public access by vessels to the waters of the
 196 state or that are support facilities for recreational,

197 commercial, research, or governmental vessels. These facilities
 198 include docks, wharfs, lifts, wet and dry marinas, boat ramps,
 199 boat hauling and repair facilities, commercial fishing
 200 facilities, boat construction facilities, and other support
 201 structures over the water.

202 (3) The purpose of this program is to provide technical
 203 assistance, support, training, and financial assistance to
 204 waterfront communities in their efforts to revitalize waterfront
 205 areas. The program shall direct its efforts on the following
 206 priority concerns:

- 207 (a) Protecting environmental and cultural resources;
- 208 (b) Providing public access;
- 209 (c) Mitigating hazards; and
- 210 (d) Enhancing the viable traditional economy.

211 (4) The program is responsible for:

212 (a) Implementing the Waterfronts Florida Partnership
 213 Program. The department, in coordination with the Department of
 214 Environmental Protection, shall develop procedures and
 215 requirements governing program eligibility, application
 216 procedures, and application review.

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

220 Section 5. The Department of Environmental Protection, in
 221 coordination with the Fish and Wildlife Conservation Commission,
 222 shall undertake a study evaluating the current use of state
 223 parks for purposes of recreational boating and identify
 224 opportunities for increasing recreational boating access within

225 the state park system. The study must include recommendations
 226 regarding the most appropriate locations for expanding existing
 227 recreational boating facilities and must identify state parks
 228 where new recreational boating facilities may be located. The
 229 report must contain estimates of the costs necessary to expand
 230 and construct additional recreational boating facilities at
 231 specific state parks. The department shall submit a report
 232 summarizing its findings and recommendations to the Governor,
 233 the President of the Senate, and the Speaker of the House of
 234 Representatives by January 1, 2006.

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

237 327.47 Competitive grant programs.--The commission shall
 238 develop and administer competitive grant programs funded with
 239 moneys transferred pursuant to ss. ~~s.~~ 206.606(1)(d) and
 240 328.72(1). Grants may be awarded for the construction and
 241 maintenance of publicly owned boat ramps, piers, and docks;
 242 boater education; deployment of manatee technical avoidance
 243 technology; and economic development initiatives that promote
 244 boating in the state. The commission may adopt rules pursuant to
 245 chapter 120 to implement this section.

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

248 328.72 Classification; registration; fees and charges;
 249 surcharge; disposition of fees; fines; marine turtle stickers.--

250 (1) VESSEL REGISTRATION FEE.--Vessels that are required to
 251 be registered shall be classified for registration purposes
 252 according to the following schedule, and the registration

253 certificate fee shall be in the following amounts:
 254 Class A-1--Less than 12 feet in length, and all canoes to
 255 which propulsion motors have been attached, regardless of
 256 length....\$4.50 (To boating grant programs)....1.00 ~~\$3.50~~

257 Class A-2--12 feet or more and less than 16 feet in
 258 length....13.50 ~~10.50~~ (To county)....2.85 (To boating grant
 259 programs)....3.00

260 Class 1--16 feet or more and less than 26 feet in
 261 length....23.50 ~~18.50~~ (To county)....8.85 (To boating grant
 262 programs)....5.00

263 Class 2--26 feet or more and less than 40 feet in
 264 length....63.50 ~~50.50~~ (To county)....32.85 (To boating grant
 265 programs)....13.00

266 Class 3--40 feet or more and less than 65 feet in
 267 length....103.50 ~~82.50~~ (To county)....56.85 (To boating grant
 268 programs)....21.00

269 Class 4--65 feet or more and less than 110 feet in
 270 length....123.50 ~~98.50~~ (To county)....68.85 (To boating grant
 271 programs)....25.00

272 Class 5--110 feet or more in length....153.50 ~~122.50~~ (To
 273 county)....86.85 (To boating grant programs)....31.00

274 Dealer registration certificate20.50 ~~16.50~~ (To
 275 boating grant programs)....4.00

276
 277 The county portion of the vessel registration fee is derived
 278 from recreational vessels only.

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

281 Manatee Trust Fund created within the Fish and Wildlife
 282 Conservation Commission, moneys designated for the use of the
 283 counties, as specified in subsection (1), shall be distributed
 284 by the tax collector to the board of county commissioners for
 285 use as provided in this section. Such moneys to be returned to
 286 the counties are for the sole purposes of providing recreational
 287 channel marking and public launching facilities and other
 288 boating-related activities, for removal of vessels and floating
 289 structures deemed a hazard to public safety and health for
 290 failure to comply with s. 327.53, and for manatee and marine
 291 mammal protection and recovery. Moneys designated for the
 292 boating grant programs shall be transferred to the Marine
 293 Resources Conservation Trust Fund within the Fish and Wildlife
 294 Conservation Commission and used exclusively for the competitive
 295 grant programs provided in s. 327.47.

296 Section 8. Subsection (1) of section 328.76, Florida
 297 Statutes, is amended to read:

298 328.76 Marine Resources Conservation Trust Fund; vessel
 299 registration funds; appropriation and distribution.--

300 (1) Except as otherwise specified in this subsection and
 301 less \$1.4 million for any administrative costs which shall be
 302 deposited in the Highway Safety Operating Trust Fund, in each
 303 fiscal year beginning on or after July 1, 2001, all funds
 304 collected from the registration of vessels through the
 305 Department of Highway Safety and Motor Vehicles and the tax
 306 collectors of the state, except for those funds designated as
 307 the county portion and those funds designated as the boating
 308 grants portion pursuant to s. 328.72(1), shall be deposited in

309 the Marine Resources Conservation Trust Fund for recreational
 310 channel marking; public launching facilities; law enforcement
 311 and quality control programs; aquatic weed control; manatee
 312 protection, recovery, rescue, rehabilitation, and release; and
 313 marine mammal protection and recovery. The funds collected
 314 pursuant to s. 328.72(1) shall be transferred as follows:

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

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

326 (c) An amount equal to 40 percent of the registration fees
 327 from commercial vessels shall be transferred by the Department
 328 of Highway Safety and Motor Vehicles to the Invasive Plant
 329 Control Trust Fund in the Department of Environmental Protection
 330 for aquatic plant research and control.

331 (d) An amount equal to 40 percent of the registration fees
 332 from commercial vessels shall be transferred by the Department
 333 of Highway Safety and Motor Vehicles, on a monthly basis, to the
 334 General Inspection Trust Fund of the Department of Agriculture
 335 and Consumer Services. These funds shall be used for shellfish
 336 and aquaculture law enforcement and quality control programs.

337 Section 9. Section 342.07, Florida Statutes, is created to
 338 read:

339 342.07 Recreational and commercial working waterfronts;
 340 legislative findings; definitions.--

341 (1) The Legislature recognizes that there is an important
 342 state interest in facilitating boating access to the state's
 343 navigable waters. This access is vital to recreational users and
 344 the marine industry in the state, to maintaining or enhancing
 345 the \$14 billion economic impact of boating in the state, and to
 346 ensuring continued access to all residents and visitors to the
 347 navigable waters of the state. The Legislature recognizes that
 348 there is an important state interest in maintaining viable
 349 water-dependent support facilities, such as boat hauling and
 350 repairing and commercial fishing facilities, and in maintaining
 351 the availability of public access to the navigable waters of the
 352 state. The Legislature further recognizes that the waterways of
 353 the state are important for engaging in commerce and the
 354 transportation of goods and people upon such waterways and that
 355 such commerce and transportation is not feasible unless there is
 356 access to and from the navigable waters of the state through
 357 recreational and commercial working waterfronts.

358 (2) As used in this section, the term "recreational and
 359 commercial working waterfront" means a parcel or parcels of real
 360 property that provide access for water-dependent commercial
 361 activities or provide access for the public to the navigable
 362 waters of the state. Recreational and commercial working
 363 waterfronts require direct access to or a location on, over, or
 364 adjacent to a navigable body of water. The term includes water-

365 dependent facilities that are open to the public and offer
 366 public access by vessels to the waters of the state or that are
 367 support facilities for recreational, commercial, research, or
 368 governmental vessels. These facilities include docks, wharfs,
 369 lifts, wet and dry marinas, boat ramps, boat hauling and repair
 370 facilities, commercial fishing facilities, boat construction
 371 facilities, and other support structures over the water. As used
 372 in this section, the term "vessel" has the same meaning as in s.
 373 327.02(37). Seaports are excluded from the definition.

374 Section 10. Sections 197.304, 197.3041, 197.3042,
 375 197.3043, 197.3044, 197.3045, 197.3046, and 197.3047, Florida
 376 Statutes, are created to read:

377 197.304 Tax deferral for recreational and commercial
 378 working waterfronts.--

379 (1) Any property owner that owns a recreational and
 380 commercial working waterfront facility as defined in s. 342.07
 381 may elect to defer payment of a portion of the combined total of
 382 the ad valorem taxes and any non-ad valorem assessments that
 383 would be covered by a tax certificate sold under this chapter
 384 levied on that property by filing an annual application for tax
 385 deferral with the county tax collector on or before January 31
 386 following the year in which the taxes and non-ad valorem
 387 assessments are assessed. The applicant has the burden to
 388 affirmatively demonstrate compliance with the requirements of
 389 this section.

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

393 certificate sold under this chapter otherwise due and payable on
 394 the applicant's non-ad valorem assessments in their entirety.

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

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

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

402 (4) The amount of taxes, non-ad valorem assessments, and
 403 interest deferred shall accrue interest at a rate equal to the
 404 semiannually compounded rate of one-half of 1 percent plus the
 405 average yield to maturity of the long-term fixed-income portion
 406 of the Florida Retirement System investments as of the end of
 407 the quarter preceding the date of the sale of the deferred
 408 payment tax certificates; however, the interest rate may not
 409 exceed 9.5 percent.

410 (5) The taxes, non-ad valorem assessments, and interest
 411 deferred pursuant to this section constitute a prior lien and
 412 shall attach as of the date and in the same manner and be
 413 collected as other liens for taxes, as provided for under this
 414 chapter, but such deferred taxes, non-ad valorem assessments,
 415 and interest shall only be due, payable, and delinquent as
 416 provided in ss. 197.304-197.3047.

417 197.3041 Tax deferral for recreational and commercial
 418 working waterfronts; application.--

419 (1) The application for deferral must be made upon a form
 420 prescribed by the department and furnished by the county tax

421 collector. The application form must be signed upon oath by the
 422 applicant before an officer authorized by the state to
 423 administer oaths. The tax collector may require the applicant to
 424 submit any other evidence and documentation as deemed necessary
 425 by the tax collector in considering the application. The
 426 application form must provide notice to the applicant of the
 427 manner in which interest is computed. Each application form must
 428 contain an explanation of the conditions to be met for approval
 429 and the conditions under which deferred taxes and interest
 430 become due, payable, and delinquent. Each application must
 431 clearly state that all deferrals pursuant to ss. 197.304-
 432 197.3047 constitute a lien on the applicant's property.

433 (2)(a) The tax collector shall consider each annual
 434 application for a tax deferral for recreational and commercial
 435 working waterfronts within 30 days after the date the
 436 application is filed or as soon as practicable thereafter. A tax
 437 collector who finds that the applicant is entitled to the tax
 438 deferral shall approve the application and file the application
 439 in the permanent records. A tax collector who finds that the
 440 applicant is not entitled to the deferral shall send a notice of
 441 disapproval within 30 days after the date the application is
 442 filed, giving reasons for the disapproval to the applicant. The
 443 notice must be sent by personal delivery or registered mail to
 444 the mailing address given by the applicant in the manner in
 445 which the original notice thereof was served upon the applicant
 446 and must be filed among the permanent records of the tax
 447 collector's office. The original notice of disapproval sent to
 448 the applicant shall advise the applicant of the right to appeal

449 the decision of the tax collector to the value adjustment board
450 and inform the applicant of the procedure for filing such an
451 appeal.

452 (b) An appeal of the decision of the tax collector to the
453 value adjustment board must be in writing on a form prescribed
454 by the department and furnished by the tax collector. The appeal
455 must be filed with the value adjustment board within 20 days
456 after the applicant's receipt of the notice of disapproval. The
457 value adjustment board shall review the application and the
458 evidence presented to the tax collector upon which the applicant
459 based his or her claim for tax deferral and, at the election of
460 the applicant, shall hear the applicant in person, or by agent
461 on the applicant's behalf, on his or her right to the tax
462 deferral. The value adjustment board shall reverse the decision
463 of the tax collector and grant a tax deferral to the applicant
464 if, in its judgment, the applicant is entitled to the tax
465 deferral or shall affirm the decision of the tax collector.
466 Action by the value adjustment board is final unless the
467 applicant or tax collector or other lienholder, within 15 days
468 after the date of disapproval of the application by the board,
469 files in the circuit court of the county in which the property
470 is located, a proceeding for a declaratory judgment or other
471 appropriate proceeding.

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

475 (4) For approved applications, the date of receipt by the
476 tax collector of the application for tax deferral shall be used

477 in calculating taxes due and payable net of discounts for early
478 payment.

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

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

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

489 197.3042 Deferred payment tax certificates.--

490 (1) The tax collector shall notify each local governing
491 body of the amount of taxes and non-ad valorem assessments
492 deferred which would otherwise have been collected for such
493 governing body. The county shall then, at the time of the tax
494 certificate sale held pursuant to s. 197.432, strike each
495 certificate off to the county. Certificates issued pursuant to
496 this section are exempt from the public sale of tax certificates
497 held pursuant to s. 197.432.

498 (2) The certificates so held by the county shall bear
499 interest at a rate equal to the semiannually compounded rate of
500 0.5 percent plus the average yield to maturity of the long-term
501 fixed-income portion of the Florida Retirement System
502 investments as of the end of the quarter preceding the date of
503 the sale of the deferred payment tax certificates; however, the
504 interest rate may not exceed 9.5 percent.

505 197.3043 Change in use of property.--

506 (1) If there is a change in use of the tax-deferred
507 property such that the owner is no longer entitled to claim the
508 property as a recreational and commercial working waterfront
509 facility, or such person fails to maintain the required fire and
510 extended insurance coverage, the total amount of deferred taxes
511 and interest for all previous years becomes due and payable
512 November 1 of the year in which the change in use occurs or on
513 the date failure to maintain insurance occurs, and is delinquent
514 on April 1 of the year following the year in which the change in
515 use or failure to maintain insurance occurs.

516 (2) Whenever the property appraiser discovers that there
517 has been a change in the use of the property that has been
518 granted a tax deferral, the property appraiser shall notify the
519 tax collector in writing of the date such change occurs, and the
520 tax collector shall collect any taxes and interest due or
521 delinquent.

522 (3) During any year in which the total amount of deferred
523 taxes, interest, and all other unsatisfied liens on the property
524 exceeds 85 percent of the assessed value of the property, the
525 tax collector shall immediately notify the owner of the property
526 on which taxes and interest have been deferred that the portion
527 of taxes and interest which exceeds 85 percent of the assessed
528 value of the property is due and payable within 30 days after
529 receipt of the notice. Failure to pay the amount due shall cause
530 the total amount of deferred taxes and interest to become
531 delinquent.

532 (4) Each year, upon notification, each owner of property

533 on which taxes and interest have been deferred shall submit to
 534 the tax collector a list of, and the current value of, all
 535 outstanding liens on the property. If the owner of the property
 536 fails to respond to this notification within 30 days, the total
 537 amount of deferred taxes and interest becomes payable within 30
 538 days.

539 (5) If deferred taxes become delinquent under this
 540 chapter, on or before June 1 following the date the taxes become
 541 delinquent, the tax collector shall sell a tax certificate for
 542 the delinquent taxes and interest in the manner provided by s.
 543 197.432.

544 197.3044 Prepayment of deferred taxes.--

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

547 (a) The owner of the property.

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

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

555 197.3045 Distribution of payments.--When any deferred
 556 taxes or interest is collected, the tax collector shall maintain
 557 a record of the payment, setting forth a description of the
 558 property and the amount of taxes or interest collected for the
 559 property. The tax collector shall distribute payments received
 560 in accordance with the procedures for distributing ad valorem

561 taxes or redemption moneys as prescribed in this chapter.

562 197.3046 Construction.--Sections 197.304-197.3047 do not
 563 prevent the collection of personal property taxes that become a
 564 lien against tax-deferred property, defer payment of special
 565 assessments to benefited property other than those specifically
 566 allowed to be deferred, or affect any provision of any mortgage
 567 or other instrument relating to property requiring a person to
 568 pay ad valorem taxes or non-ad valorem assessments.

569 197.3047 Penalties.--

570 (1) The following penalties shall be imposed on any person
 571 who willfully files information required under ss. 197.304-
 572 197.3047 which is incorrect:

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

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

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

579 (2) Any person against whom the penalties prescribed in
 580 this section have been imposed may appeal the penalties imposed
 581 to the value adjustment board within 30 days after the penalties
 582 are imposed.

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