

CHAMBER ACTION

1 The Growth Management Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to waterfront property; amending s.
7 163.3177, F.S.; requiring the future land use plan element
8 of a local comprehensive plan for a coastal county to
9 include criteria to encourage the preservation of
10 recreational and commercial working waterfronts; including
11 public access to waterways within those items indicated in
12 a recreation and open space element; amending s. 163.3178,
13 F.S.; providing requirements for the shoreline use
14 component of a coastal management element with respect to
15 recreational and commercial working waterfronts; amending
16 s. 163.3187, F.S.; including areas in a county that is
17 designated as a rural area of critical economic concern in
18 an exemption for certain small scale amendments from a
19 limit on the frequency of amendments to the comprehensive
20 plan of a county or a municipality; increasing various
21 acreage limitations governing eligibility for such
22 exemption for a small scale amendment within such a
23 county; amending s. 253.03, F.S.; requiring the Board of

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24 Trustees of the Internal Improvement Trust Fund to
25 encourage certain uses for sovereign submerged lands;
26 establishing the Waterfronts Florida Program within the
27 Department of Community Affairs; providing definitions;
28 requiring that the program implement the Waterfronts
29 Florida Partnership Program in coordination with the
30 Department of Environmental Protection; requiring the
31 Department of Environmental Protection, in coordination
32 with the Fish and Wildlife Conservation Commission, to
33 study the use of state parks for recreational boating;
34 requiring that the department make recommendations to the
35 Governor and the Legislature; amending s. 327.47, F.S.;
36 providing for funding certain boating grant programs
37 administered by the Fish and Wildlife Conservation
38 Commission; amending s. 328.72, F.S.; increasing vessel
39 registration fees; providing for a portion of the fees to
40 be designated for boating grant programs; amending s.
41 328.76, F.S.; clarifying the use of funds designated for
42 boating grant programs; creating s. 342.07, F.S.;
43 enunciating the state's interest in maintaining
44 recreational and commercial working waterfronts; defining
45 the term "recreational and commercial working waterfront";
46 creating ss. 197.303-197.3047, F.S.; authorizing county
47 commissions to adopt tax deferral ordinances for working
48 waterfront properties; providing a tax deferral for ad
49 valorem taxes and non-ad valorem assessments covered by a
50 tax certificate and levied on recreational and commercial
51 working waterfronts; providing certain exceptions;

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52 specifying the rate of the deferral; providing that the
 53 taxes, assessments, and interest deferred constitute a
 54 prior lien on the property; providing an application
 55 process; providing notice requirements; providing for a
 56 decision of the tax collector to be appealed to the value
 57 adjustment board; providing for calculating the deferral;
 58 providing requirements for deferred payment tax
 59 certificates; providing for the deferral to cease if there
 60 is a change in the use of the property; requiring notice
 61 to the tax collector; requiring payment of deferred taxes,
 62 assessments, and interest under certain circumstances;
 63 authorizing specified parties to make a prepayment of
 64 deferred taxes; providing for distribution of payments;
 65 providing for construction of provisions authorizing the
 66 deferments; providing penalties; providing for a penalty
 67 to be appealed to the value adjustment board; providing an
 68 effective date.

69
 70 Be It Enacted by the Legislature of the State of Florida:

71
 72 Section 1. Paragraphs (a) and (e) of subsection (6) of
 73 section 163.3177, Florida Statutes, are amended to read:

74 163.3177 Required and optional elements of comprehensive
 75 plan; studies and surveys.--

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

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79 | (a) A future land use plan element designating proposed
80 | future general distribution, location, and extent of the uses of
81 | land for residential uses, commercial uses, industry,
82 | agriculture, recreation, conservation, education, public
83 | buildings and grounds, other public facilities, and other
84 | categories of the public and private uses of land. Counties are
85 | encouraged to designate rural land stewardship areas, pursuant
86 | to the provisions of paragraph (11)(d), as overlays on the
87 | future land use map. Each future land use category must be
88 | defined in terms of uses included, and must include standards to
89 | be followed in the control and distribution of population
90 | densities and building and structure intensities. The proposed
91 | distribution, location, and extent of the various categories of
92 | land use shall be shown on a land use map or map series which
93 | shall be supplemented by goals, policies, and measurable
94 | objectives. The future land use plan shall be based upon
95 | surveys, studies, and data regarding the area, including the
96 | amount of land required to accommodate anticipated growth; the
97 | projected population of the area; the character of undeveloped
98 | land; the availability of public services; the need for
99 | redevelopment, including the renewal of blighted areas and the
100 | elimination of nonconforming uses which are inconsistent with
101 | the character of the community; the compatibility of uses on
102 | lands adjacent to or closely proximate to military
103 | installations; and, in rural communities, the need for job
104 | creation, capital investment, and economic development that will
105 | strengthen and diversify the community's economy. The future
106 | land use plan may designate areas for future planned development

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107 use involving combinations of types of uses for which special
108 regulations may be necessary to ensure development in accord
109 with the principles and standards of the comprehensive plan and
110 this act. The future land use plan element shall include
111 criteria to be used to achieve the compatibility of adjacent or
112 closely proximate lands with military installations. In
113 addition, for rural communities, the amount of land designated
114 for future planned industrial use shall be based upon surveys
115 and studies that reflect the need for job creation, capital
116 investment, and the necessity to strengthen and diversify the
117 local economies, and shall not be limited solely by the
118 projected population of the rural community. The future land use
119 plan of a county may also designate areas for possible future
120 municipal incorporation. The land use maps or map series shall
121 generally identify and depict historic district boundaries and
122 shall designate historically significant properties meriting
123 protection. For coastal counties, the future land use element
124 must include criteria that encourage the preservation of
125 recreational and commercial working waterfronts as defined in s.
126 342.07. The future land use element must clearly identify the
127 land use categories in which public schools are an allowable
128 use. When delineating the land use categories in which public
129 schools are an allowable use, a local government shall include
130 in the categories sufficient land proximate to residential
131 development to meet the projected needs for schools in
132 coordination with public school boards and may establish
133 differing criteria for schools of different type or size. Each
134 local government shall include lands contiguous to existing

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135 school sites, to the maximum extent possible, within the land
 136 use categories in which public schools are an allowable use. All
 137 comprehensive plans must comply with the school siting
 138 requirements of this paragraph no later than October 1, 1999.
 139 The failure by a local government to comply with these school
 140 siting requirements by October 1, 1999, will result in the
 141 prohibition of the local government's ability to amend the local
 142 comprehensive plan, except for plan amendments described in s.
 143 163.3187(1)(b), until the school siting requirements are met.
 144 Amendments proposed by a local government for purposes of
 145 identifying the land use categories in which public schools are
 146 an allowable use or for adopting or amending the school-siting
 147 maps pursuant to s. 163.31776(3) are exempt from the limitation
 148 on the frequency of plan amendments contained in s. 163.3187.
 149 The future land use element shall include criteria that
 150 encourage the location of schools proximate to urban residential
 151 areas to the extent possible and shall require that the local
 152 government seek to collocate public facilities, such as parks,
 153 libraries, and community centers, with schools to the extent
 154 possible and to encourage the use of elementary schools as focal
 155 points for neighborhoods. For schools serving predominantly
 156 rural counties, defined as a county with a population of 100,000
 157 or fewer, an agricultural land use category shall be eligible
 158 for the location of public school facilities if the local
 159 comprehensive plan contains school siting criteria and the
 160 location is consistent with such criteria. Local governments
 161 required to update or amend their comprehensive plan to include
 162 criteria and address compatibility of adjacent or closely

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163 proximate lands with existing military installations in their
 164 future land use plan element shall transmit the update or
 165 amendment to the department by June 30, 2006.

166 (e) A recreation and open space element indicating a
 167 comprehensive system of public and private sites for recreation,
 168 including, but not limited to, natural reservations, parks and
 169 playgrounds, parkways, beaches and public access to beaches,
 170 open spaces, waterways, and other recreational facilities.

171 Section 2. Paragraph (g) of subsection (2) of section
 172 163.3178, Florida Statutes, is amended to read:

173 163.3178 Coastal management.--

174 (2) Each coastal management element required by s.
 175 163.3177(6)(g) shall be based on studies, surveys, and data; be
 176 consistent with coastal resource plans prepared and adopted
 177 pursuant to general or special law; and contain:

178 (g) A shoreline use component that ~~which~~ identifies public
 179 access to beach and shoreline areas and addresses the need for
 180 water-dependent and water-related facilities, including marinas,
 181 along shoreline areas. Such component must include the
 182 strategies that will be used to preserve recreational and
 183 commercial working waterfronts as defined in s. 342.07.

184 Section 3. Paragraph (c) of subsection (1) of section
 185 163.3187, Florida Statutes, is amended, and paragraph (o) is
 186 added to said subsection, to read:

187 163.3187 Amendment of adopted comprehensive plan.--

188 (1) Amendments to comprehensive plans adopted pursuant to
 189 this part may be made not more than two times during any
 190 calendar year, except:

191 (c) Any local government comprehensive plan amendments
 192 directly related to proposed small scale development activities
 193 may be approved without regard to statutory limits on the
 194 frequency of consideration of amendments to the local
 195 comprehensive plan. A small scale development amendment may be
 196 adopted only under the following conditions:

197 1. The proposed amendment involves a use of 10 acres or
 198 fewer and:

199 a. The cumulative annual effect of the acreage for all
 200 small scale development amendments adopted by the local
 201 government shall not exceed:

202 (I) A maximum of 120 acres in a local government that
 203 contains areas specifically designated in the local
 204 comprehensive plan for urban infill, urban redevelopment, or
 205 downtown revitalization as defined in s. 163.3164, urban infill
 206 and redevelopment areas designated under s. 163.2517, areas
 207 within a county that is designated by the Governor as a rural
 208 area of critical economic concern under s. 288.0656(7),
 209 transportation concurrency exception areas approved pursuant to
 210 s. 163.3180(5), or regional activity centers and urban central
 211 business districts approved pursuant to s. 380.06(2)(e);
 212 however, amendments under this paragraph may be applied to no
 213 more than 60 acres annually of property outside the designated
 214 areas listed in this sub-sub-subparagraph. Amendments adopted
 215 pursuant to paragraph (k) shall not be counted toward the
 216 acreage limitations for small scale amendments under this
 217 paragraph.

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218 (II) A maximum of 80 acres in a local government that does
219 not contain any of the designated areas set forth in sub-sub-
220 subparagraph (I).

221 (III) A maximum of 120 acres in a county established
222 pursuant to s. 9, Art. VIII of the State Constitution.

223 b. The proposed amendment does not involve the same
224 property granted a change within the prior 12 months.

225 c. The proposed amendment does not involve the same
226 owner's property within 200 feet of property granted a change
227 within the prior 12 months.

228 d. The proposed amendment does not involve a text change
229 to the goals, policies, and objectives of the local government's
230 comprehensive plan, but only proposes a land use change to the
231 future land use map for a site-specific small scale development
232 activity.

233 e. The property that is the subject of the proposed
234 amendment is not located within an area of critical state
235 concern, unless the project subject to the proposed amendment
236 involves the construction of affordable housing units meeting
237 the criteria of s. 420.0004(3), and is located within an area of
238 critical state concern designated by s. 380.0552 or by the
239 Administration Commission pursuant to s. 380.05(1). Such
240 amendment is not subject to the density limitations of sub-
241 subparagraph f., and shall be reviewed by the state land
242 planning agency for consistency with the principles for guiding
243 development applicable to the area of critical state concern
244 where the amendment is located and shall not become effective
245 until a final order is issued under s. 380.05(6).

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246 f. If the proposed amendment involves a residential land
 247 use, the residential land use has a density of 10 units or less
 248 per acre, except that this limitation does not apply to small
 249 scale amendments described in sub-sub-subparagraph a.(I) that
 250 are designated in the local comprehensive plan for urban infill,
 251 urban redevelopment, or downtown revitalization as defined in s.
 252 163.3164, urban infill and redevelopment areas designated under
 253 s. 163.2517, transportation concurrency exception areas approved
 254 pursuant to s. 163.3180(5), or regional activity centers and
 255 urban central business districts approved pursuant to s.
 256 380.06(2)(e).

257 2.a. A local government that proposes to consider a plan
 258 amendment pursuant to this paragraph is not required to comply
 259 with the procedures and public notice requirements of s.
 260 163.3184(15)(c) for such plan amendments if the local government
 261 complies with the provisions in s. 125.66(4)(a) for a county or
 262 in s. 166.041(3)(c) for a municipality. If a request for a plan
 263 amendment under this paragraph is initiated by other than the
 264 local government, public notice is required.

265 b. The local government shall send copies of the notice
 266 and amendment to the state land planning agency, the regional
 267 planning council, and any other person or entity requesting a
 268 copy. This information shall also include a statement
 269 identifying any property subject to the amendment that is
 270 located within a coastal high hazard area as identified in the
 271 local comprehensive plan.

272 3. Small scale development amendments adopted pursuant to
 273 this paragraph require only one public hearing before the

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274 governing board, which shall be an adoption hearing as described
 275 in s. 163.3184(7), and are not subject to the requirements of s.
 276 163.3184(3)-(6) unless the local government elects to have them
 277 subject to those requirements.

278 4. If the small scale development amendment involves a
 279 site within a county that is designated by the Governor as a
 280 rural area of critical economic concern under s. 288.0656(7),
 281 for the duration of the designation, sub-subparagraph 1.c. does
 282 not apply and each acreage limitation in sub-subparagraph 1.a.
 283 is increased by 150 percent.

284 (o) A comprehensive plan amendment that is submitted by a
 285 county designated by the Governor as a rural area of critical
 286 economic concern under s. 288.0656(7) and that meets the
 287 county's economic development objectives may be approved without
 288 regard to the statutory limits on the frequency of adoption of
 289 amendments to the comprehensive plan.

290 Section 4. Subsection (15) of section 253.03, Florida
 291 Statutes, is renumbered as subsection (16), and a new subsection
 292 (15) is added to said section to read:

293 253.03 Board of trustees to administer state lands; lands
 294 enumerated.--

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

298 Section 5. Waterfronts Florida Program.--

299 (1) There is established within the Department of
 300 Community Affairs the Waterfronts Florida Program to provide

301 technical assistance and support to communities in revitalizing
 302 waterfront areas in this state.

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

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

307 (b) "Recreational and commercial working waterfront" means
 308 a parcel or parcels of real property that provide access for
 309 water-dependent commercial activities or provide access for the
 310 public to the navigable waters of the state. Recreational and
 311 commercial working waterfronts require direct access to or a
 312 location on, over, or adjacent to a navigable body of water. The
 313 term includes water-dependent facilities that are open to the
 314 public and offer public access by vessels to the waters of the
 315 state or that are support facilities for recreational,
 316 commercial, research, or governmental vessels. These facilities
 317 include docks, wharfs, lifts, wet and dry marinas, boat ramps,
 318 boat hauling and repair facilities, commercial fishing
 319 facilities, boat construction facilities, and other support
 320 structures over the water.

321 (3) The purpose of this program is to provide technical
 322 assistance, support, training, and financial assistance to
 323 waterfront communities in their efforts to revitalize waterfront
 324 areas. The program shall direct its efforts on the following
 325 priority concerns:

326 (a) Protecting environmental and cultural resources;

327 (b) Providing public access;

328 (c) Mitigating hazards; and

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329 (d) Enhancing the viable traditional economy.

330 (4) The program is responsible for:

331 (a) Implementing the Waterfronts Florida Partnership
 332 Program. The department, in coordination with the Department of
 333 Environmental Protection, shall develop procedures and
 334 requirements governing program eligibility, application
 335 procedures, and application review.

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

339 Section 6. The Department of Environmental Protection, in
 340 coordination with the Fish and Wildlife Conservation Commission,
 341 shall undertake a study evaluating the current use of state
 342 parks for purposes of recreational boating and identify
 343 opportunities for increasing recreational boating access within
 344 the state park system. The study must include recommendations
 345 regarding the most appropriate locations for expanding existing
 346 recreational boating access and must identify state parks where
 347 new recreational boating access may be located. The report must
 348 contain estimates of the costs necessary to expand and construct
 349 additional recreational boating facilities at specific state
 350 parks. The department shall submit a report summarizing its
 351 findings and recommendations to the Governor, the President of
 352 the Senate, and the Speaker of the House of Representatives by
 353 January 1, 2006.

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

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356 327.47 Competitive grant programs.--The commission shall
 357 develop and administer competitive grant programs funded with
 358 moneys transferred pursuant to ss. ~~s.~~ 206.606(1)(d) and
 359 328.72(1). Grants may be awarded for the construction and
 360 maintenance of publicly owned boat ramps, piers, and docks;
 361 boater education; deployment of manatee technical avoidance
 362 technology; and economic development initiatives that promote
 363 boating in the state. The commission may adopt rules pursuant to
 364 chapter 120 to implement this section.

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

367 328.72 Classification; registration; fees and charges;
 368 surcharge; disposition of fees; fines; marine turtle stickers.--

369 (1) VESSEL REGISTRATION FEE.--Vessels that are required to
 370 be registered shall be classified for registration purposes
 371 according to the following schedule, and the registration
 372 certificate fee shall be in the following amounts:

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

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

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

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

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

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

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

393 Dealer registration certificate20.50 ~~16.50~~ (To
394 boating grant programs)....4.00

395

396 The county portion of the vessel registration fee is derived
397 from recreational vessels only.

398 (15) DISTRIBUTION OF FEES.--Except for the first \$1, which
399 shall be remitted to the state for deposit into the Save the
400 Manatee Trust Fund created within the Fish and Wildlife
401 Conservation Commission, moneys designated for the use of the
402 counties, as specified in subsection (1), shall be distributed
403 by the tax collector to the board of county commissioners for
404 use as provided in this section. Such moneys to be returned to
405 the counties are for the sole purposes of providing recreational
406 channel marking and public launching facilities and other
407 boating-related activities, for removal of vessels and floating
408 structures deemed a hazard to public safety and health for
409 failure to comply with s. 327.53, and for manatee and marine

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410 mammal protection and recovery. Moneys designated for the
 411 boating grant programs shall be transferred to the Marine
 412 Resources Conservation Trust Fund within the Fish and Wildlife
 413 Conservation Commission and used exclusively for the competitive
 414 grant programs provided in s. 327.47.

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

417 328.76 Marine Resources Conservation Trust Fund; vessel
 418 registration funds; appropriation and distribution.--

419 (1) Except as otherwise specified in this subsection and
 420 less \$1.4 million for any administrative costs which shall be
 421 deposited in the Highway Safety Operating Trust Fund, in each
 422 fiscal year beginning on or after July 1, 2001, all funds
 423 collected from the registration of vessels through the
 424 Department of Highway Safety and Motor Vehicles and the tax
 425 collectors of the state, except for those funds designated as
 426 the county portion and those funds designated as the boating
 427 grants portion pursuant to s. 328.72(1), shall be deposited in
 428 the Marine Resources Conservation Trust Fund for recreational
 429 channel marking; public launching facilities; law enforcement
 430 and quality control programs; aquatic weed control; manatee
 431 protection, recovery, rescue, rehabilitation, and release; and
 432 marine mammal protection and recovery. The funds collected
 433 pursuant to s. 328.72(1) shall be transferred as follows:

434 (a) In each fiscal year, an amount equal to \$1.50 for each
 435 commercial and recreational vessel registered in this state
 436 shall be transferred by the Department of Highway Safety and

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437 Motor Vehicles to the Save the Manatee Trust Fund and shall be
438 used only for the purposes specified in s. 370.12(4).

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

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

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

456 Section 10. Section 342.07, Florida Statutes, is created
457 to read:

458 342.07 Recreational and commercial working waterfronts;
459 legislative findings; definitions.--

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

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465 ensuring continued access to all residents and visitors to the
466 navigable waters of the state. The Legislature recognizes that
467 there is an important state interest in maintaining viable
468 water-dependent support facilities, such as boat hauling and
469 repairing and commercial fishing facilities, and in maintaining
470 the availability of public access to the navigable waters of the
471 state. The Legislature further recognizes that the waterways of
472 the state are important for engaging in commerce and the
473 transportation of goods and people upon such waterways and that
474 such commerce and transportation is not feasible unless there is
475 access to and from the navigable waters of the state through
476 recreational and commercial working waterfronts.

477 (2) As used in this section, the term "recreational and
478 commercial working waterfront" means a parcel or parcels of real
479 property that provide access for water-dependent commercial
480 activities or provide access for the public to the navigable
481 waters of the state. Recreational and commercial working
482 waterfronts require direct access to or a location on, over, or
483 adjacent to a navigable body of water. The term includes water-
484 dependent facilities that are open to the public and offer
485 public access by vessels to the waters of the state or that are
486 support facilities for recreational, commercial, research, or
487 governmental vessels. These facilities include docks, wharfs,
488 lifts, wet and dry marinas, boat ramps, boat hauling and repair
489 facilities, commercial fishing facilities, boat construction
490 facilities, and other support structures over the water. As used
491 in this section, the term "vessel" has the same meaning as in s.
492 327.02(37). Seaports are excluded from the definition.

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493 Section 11. Sections 197.303, 197.304, 197.3041, 197.3042,
494 197.3043, 197.3044, 197.3045, 197.3046, and 197.3047, Florida
495 Statutes, are created to read:

496 197.303 Ad valorem tax deferral for working waterfront
497 properties.--

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

504 (2) The board of county commissioners or the governing
505 authority of the municipality by ordinance may authorize the
506 deferral from ad valorem taxation of up to 100 percent of the
507 assessed value of real property and all improvements to working
508 waterfront properties which result from the operation,
509 renovation, or rehabilitation of such properties. The deferral
510 applies only to improvements to real property. In order for the
511 property to qualify for the deferral, any such improvements must
512 be made on or after the day the ordinance authorizing ad valorem
513 tax deferral for working waterfront properties is adopted.

514 (3) The ordinance shall designate the type and location of
515 working waterfront property for which deferrals may be granted,
516 which may include any property meeting the provisions of s.
517 342.07(2), which property may be further required to be located
518 within a particular geographic area or areas of the county or
519 municipality.

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

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

532 197.304 Tax deferral for recreational and commercial
 533 working waterfronts.--

534 (1) Any property owner that owns a recreational and
 535 commercial working waterfront facility as defined in s. 342.07
 536 may elect to defer payment of a portion of the combined total of
 537 the ad valorem taxes and any non-ad valorem assessments that
 538 would be covered by a tax certificate sold under this chapter
 539 levied on that property by filing an annual application for tax
 540 deferral with the county tax collector on or before January 31
 541 following the year in which the taxes and non-ad valorem
 542 assessments are assessed. The applicant has the burden to
 543 affirmatively demonstrate compliance with the requirements of
 544 this section.

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

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

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

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

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

557 (4) The amount of taxes, non-ad valorem assessments, and
 558 interest deferred shall accrue interest at a rate equal to the
 559 semiannually compounded rate of one-half of 1 percent plus the
 560 average yield to maturity of the long-term fixed-income portion
 561 of the Florida Retirement System investments as of the end of
 562 the quarter preceding the date of the sale of the deferred
 563 payment tax certificates; however, the interest rate may not
 564 exceed 9.5 percent.

565 (5) The taxes, non-ad valorem assessments, and interest
 566 deferred pursuant to this section constitute a prior lien and
 567 shall attach as of the date and in the same manner and be
 568 collected as other liens for taxes, as provided for under this
 569 chapter, but such deferred taxes, non-ad valorem assessments,
 570 and interest shall only be due, payable, and delinquent as
 571 provided in ss. 197.303-197.3047.

572 197.3041 Tax deferral for recreational and commercial
 573 working waterfronts; application.--

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

576 collector. The application form must be signed upon oath by the
577 applicant before an officer authorized by the state to
578 administer oaths. The tax collector may require the applicant to
579 submit any other evidence and documentation as deemed necessary
580 by the tax collector in considering the application. The
581 application form must provide notice to the applicant of the
582 manner in which interest is computed. Each application form must
583 contain an explanation of the conditions to be met for approval
584 and the conditions under which deferred taxes and interest
585 become due, payable, and delinquent. Each application must
586 clearly state that all deferrals pursuant to ss. 197.303-
587 197.3047 constitute a lien on the applicant's property.

588 (2)(a) The tax collector shall consider each annual
589 application for a tax deferral for recreational and commercial
590 working waterfronts within 30 days after the date the
591 application is filed or as soon as practicable thereafter. A tax
592 collector who finds that the applicant is entitled to the tax
593 deferral shall approve the application and file the application
594 in the permanent records. A tax collector who finds that the
595 applicant is not entitled to the deferral shall send a notice of
596 disapproval within 30 days after the date the application is
597 filed, giving reasons for the disapproval to the applicant. The
598 notice must be sent by personal delivery or registered mail to
599 the mailing address given by the applicant in the manner in
600 which the original notice thereof was served upon the applicant
601 and must be filed among the permanent records of the tax
602 collector's office. The original notice of disapproval sent to
603 the applicant shall advise the applicant of the right to appeal

604 the decision of the tax collector to the value adjustment board
 605 and inform the applicant of the procedure for filing such an
 606 appeal.

607 (b) An appeal of the decision of the tax collector to the
 608 value adjustment board must be in writing on a form prescribed
 609 by the department and furnished by the tax collector. The appeal
 610 must be filed with the value adjustment board within 20 days
 611 after the applicant's receipt of the notice of disapproval. The
 612 value adjustment board shall review the application and the
 613 evidence presented to the tax collector upon which the applicant
 614 based his or her claim for tax deferral and, at the election of
 615 the applicant, shall hear the applicant in person, or by agent
 616 on the applicant's behalf, on his or her right to the tax
 617 deferral. The value adjustment board shall reverse the decision
 618 of the tax collector and grant a tax deferral to the applicant
 619 if, in its judgment, the applicant is entitled to the tax
 620 deferral or shall affirm the decision of the tax collector.
 621 Action by the value adjustment board is final unless the
 622 applicant or tax collector or other lienholder, within 15 days
 623 after the date of disapproval of the application by the board,
 624 files in the circuit court of the county in which the property
 625 is located, a proceeding for a declaratory judgment or other
 626 appropriate proceeding.

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

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

632 in calculating taxes due and payable net of discounts for early
 633 payment.

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

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

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

644 197.3042 Deferred payment tax certificates.--

645 (1) The tax collector shall notify each local governing
 646 body of the amount of taxes and non-ad valorem assessments
 647 deferred which would otherwise have been collected for such
 648 governing body. The county shall then, at the time of the tax
 649 certificate sale held pursuant to s. 197.432, strike each
 650 certificate off to the county. Certificates issued pursuant to
 651 this section are exempt from the public sale of tax certificates
 652 held pursuant to s. 197.432.

653 (2) The certificates so held by the county shall bear
 654 interest at a rate equal to the semiannually compounded rate of
 655 0.5 percent plus the average yield to maturity of the long-term
 656 fixed-income portion of the Florida Retirement System
 657 investments as of the end of the quarter preceding the date of
 658 the sale of the deferred payment tax certificates; however, the
 659 interest rate may not exceed 9.5 percent.

660 197.3043 Change in use of property.--
 661 (1) If there is a change in use of the tax-deferred
 662 property such that the owner is no longer entitled to claim the
 663 property as a recreational and commercial working waterfront
 664 facility, or such person fails to maintain the required fire and
 665 extended insurance coverage, the total amount of deferred taxes
 666 and interest for all previous years becomes due and payable
 667 November 1 of the year in which the change in use occurs or on
 668 the date failure to maintain insurance occurs, and is delinquent
 669 on April 1 of the year following the year in which the change in
 670 use or failure to maintain insurance occurs.
 671 (2) Whenever the property appraiser discovers that there
 672 has been a change in the use of the property that has been
 673 granted a tax deferral, the property appraiser shall notify the
 674 tax collector in writing of the date such change occurs, and the
 675 tax collector shall collect any taxes and interest due or
 676 delinquent.
 677 (3) During any year in which the total amount of deferred
 678 taxes, interest, and all other unsatisfied liens on the property
 679 exceeds 85 percent of the assessed value of the property, the
 680 tax collector shall immediately notify the owner of the property
 681 on which taxes and interest have been deferred that the portion
 682 of taxes and interest which exceeds 85 percent of the assessed
 683 value of the property is due and payable within 30 days after
 684 receipt of the notice. Failure to pay the amount due shall cause
 685 the total amount of deferred taxes and interest to become
 686 delinquent.

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687 (4) Each year, upon notification, each owner of property
 688 on which taxes and interest have been deferred shall submit to
 689 the tax collector a list of, and the current value of, all
 690 outstanding liens on the property. If the owner of the property
 691 fails to respond to this notification within 30 days, the total
 692 amount of deferred taxes and interest becomes payable within 30
 693 days.

694 (5) If deferred taxes become delinquent under this
 695 chapter, on or before June 1 following the date the taxes become
 696 delinquent, the tax collector shall sell a tax certificate for
 697 the delinquent taxes and interest in the manner provided by s.
 698 197.432.

699 197.3044 Prepayment of deferred taxes.--

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

702 (a) The owner of the property.

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

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

710 197.3045 Distribution of payments.--When any deferred
 711 taxes or interest is collected, the tax collector shall maintain
 712 a record of the payment, setting forth a description of the
 713 property and the amount of taxes or interest collected for the
 714 property. The tax collector shall distribute payments received

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715 in accordance with the procedures for distributing ad valorem
 716 taxes or redemption moneys as prescribed in this chapter.

717 197.3046 Construction.--Sections 197.303-197.3047 do not
 718 prevent the collection of personal property taxes that become a
 719 lien against tax-deferred property, defer payment of special
 720 assessments to benefited property other than those specifically
 721 allowed to be deferred, or affect any provision of any mortgage
 722 or other instrument relating to property requiring a person to
 723 pay ad valorem taxes or non-ad valorem assessments.

724 197.3047 Penalties.--

725 (1) The following penalties shall be imposed on any person
 726 who willfully files information required under ss. 197.303-
 727 197.3047 which is incorrect:

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

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

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

734 (2) Any person against whom the penalties prescribed in
 735 this section have been imposed may appeal the penalties imposed
 736 to the value adjustment board within 30 days after the penalties
 737 are imposed.

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