

CHAMBER ACTION

1 The Environmental Regulation 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. 328.72, F.S.;
36 revising the distribution of vessel registration fees;
37 providing for a portion of the fees to be designated for
38 certain trust funds; creating s. 342.07, F.S.; enunciating
39 the state's interest in maintaining recreational and
40 commercial working waterfronts; defining the term
41 "recreational and commercial working waterfront"; creating
42 ss. 197.303-197.3047, F.S.; authorizing county commissions
43 to adopt tax deferral ordinances for working waterfront
44 properties; providing a tax deferral for ad valorem taxes
45 and non-ad valorem assessments covered by a tax
46 certificate and levied on recreational and commercial
47 working waterfronts; providing certain exceptions;
48 specifying the rate of the deferral; providing that the
49 taxes, assessments, and interest deferred constitute a
50 prior lien on the property; providing an application
51 process; providing notice requirements; providing for a

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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

65
 66 Be It Enacted by the Legislature of the State of Florida:

67
 68 Section 1. Paragraphs (a) and (e) of subsection (6) of
 69 section 163.3177, Florida Statutes, are amended to read:

70 163.3177 Required and optional elements of comprehensive
 71 plan; studies and surveys.--

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

75 (a) A future land use plan element designating proposed
 76 future general distribution, location, and extent of the uses of
 77 land for residential uses, commercial uses, industry,
 78 agriculture, recreation, conservation, education, public
 79 buildings and grounds, other public facilities, and other

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

108 | closely proximate lands with military installations. In
 109 | addition, for rural communities, the amount of land designated
 110 | for future planned industrial use shall be based upon surveys
 111 | and studies that reflect the need for job creation, capital
 112 | investment, and the necessity to strengthen and diversify the
 113 | local economies, and shall not be limited solely by the
 114 | projected population of the rural community. The future land use
 115 | plan of a county may also designate areas for possible future
 116 | municipal incorporation. The land use maps or map series shall
 117 | generally identify and depict historic district boundaries and
 118 | shall designate historically significant properties meriting
 119 | protection. For coastal counties, the future land use element
 120 | must include criteria that encourage the preservation of
 121 | recreational and commercial working waterfronts as defined in s.
 122 | 342.07. The future land use element must clearly identify the
 123 | land use categories in which public schools are an allowable
 124 | use. When delineating the land use categories in which public
 125 | schools are an allowable use, a local government shall include
 126 | in the categories sufficient land proximate to residential
 127 | development to meet the projected needs for schools in
 128 | coordination with public school boards and may establish
 129 | differing criteria for schools of different type or size. Each
 130 | local government shall include lands contiguous to existing
 131 | school sites, to the maximum extent possible, within the land
 132 | use categories in which public schools are an allowable use. All
 133 | comprehensive plans must comply with the school siting
 134 | requirements of this paragraph no later than October 1, 1999.
 135 | The failure by a local government to comply with these school

136 siting requirements by October 1, 1999, will result in the
 137 prohibition of the local government's ability to amend the local
 138 comprehensive plan, except for plan amendments described in s.
 139 163.3187(1)(b), until the school siting requirements are met.
 140 Amendments proposed by a local government for purposes of
 141 identifying the land use categories in which public schools are
 142 an allowable use or for adopting or amending the school-siting
 143 maps pursuant to s. 163.31776(3) are exempt from the limitation
 144 on the frequency of plan amendments contained in s. 163.3187.
 145 The future land use element shall include criteria that
 146 encourage the location of schools proximate to urban residential
 147 areas to the extent possible and shall require that the local
 148 government seek to collocate public facilities, such as parks,
 149 libraries, and community centers, with schools to the extent
 150 possible and to encourage the use of elementary schools as focal
 151 points for neighborhoods. For schools serving predominantly
 152 rural counties, defined as a county with a population of 100,000
 153 or fewer, an agricultural land use category shall be eligible
 154 for the location of public school facilities if the local
 155 comprehensive plan contains school siting criteria and the
 156 location is consistent with such criteria. Local governments
 157 required to update or amend their comprehensive plan to include
 158 criteria and address compatibility of adjacent or closely
 159 proximate lands with existing military installations in their
 160 future land use plan element shall transmit the update or
 161 amendment to the department by June 30, 2006.

162 (e) A recreation and open space element indicating a
 163 comprehensive system of public and private sites for recreation,

164 including, but not limited to, natural reservations, parks and
 165 playgrounds, parkways, beaches and public access to beaches,
 166 open spaces, waterways, and other recreational facilities.

167 Section 2. Paragraph (g) of subsection (2) of section
 168 163.3178, Florida Statutes, is amended to read:

169 163.3178 Coastal management.--

170 (2) Each coastal management element required by s.
 171 163.3177(6)(g) shall be based on studies, surveys, and data; be
 172 consistent with coastal resource plans prepared and adopted
 173 pursuant to general or special law; and contain:

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

180 Section 3. Paragraph (c) of subsection (1) of section
 181 163.3187, Florida Statutes, is amended, and paragraph (o) is
 182 added to said subsection, to read:

183 163.3187 Amendment of adopted comprehensive plan.--

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

187 (c) Any local government comprehensive plan amendments
 188 directly related to proposed small scale development activities
 189 may be approved without regard to statutory limits on the
 190 frequency of consideration of amendments to the local

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191 comprehensive plan. A small scale development amendment may be
192 adopted only under the following conditions:

193 1. The proposed amendment involves a use of 10 acres or
194 fewer and:

195 a. The cumulative annual effect of the acreage for all
196 small scale development amendments adopted by the local
197 government shall not exceed:

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

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

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

- 219 b. The proposed amendment does not involve the same
220 property granted a change within the prior 12 months.
- 221 c. The proposed amendment does not involve the same
222 owner's property within 200 feet of property granted a change
223 within the prior 12 months.
- 224 d. The proposed amendment does not involve a text change
225 to the goals, policies, and objectives of the local government's
226 comprehensive plan, but only proposes a land use change to the
227 future land use map for a site-specific small scale development
228 activity.
- 229 e. The property that is the subject of the proposed
230 amendment is not located within an area of critical state
231 concern, unless the project subject to the proposed amendment
232 involves the construction of affordable housing units meeting
233 the criteria of s. 420.0004(3), and is located within an area of
234 critical state concern designated by s. 380.0552 or by the
235 Administration Commission pursuant to s. 380.05(1). Such
236 amendment is not subject to the density limitations of sub-
237 subparagraph f., and shall be reviewed by the state land
238 planning agency for consistency with the principles for guiding
239 development applicable to the area of critical state concern
240 where the amendment is located and shall not become effective
241 until a final order is issued under s. 380.05(6).
- 242 f. If the proposed amendment involves a residential land
243 use, the residential land use has a density of 10 units or less
244 per acre, except that this limitation does not apply to small
245 scale amendments described in sub-sub-subparagraph a.(I) that
246 are designated in the local comprehensive plan for urban infill,

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247 urban redevelopment, or downtown revitalization as defined in s.
248 163.3164, urban infill and redevelopment areas designated under
249 s. 163.2517, transportation concurrency exception areas approved
250 pursuant to s. 163.3180(5), or regional activity centers and
251 urban central business districts approved pursuant to s.
252 380.06(2)(e).

253 2.a. A local government that proposes to consider a plan
254 amendment pursuant to this paragraph is not required to comply
255 with the procedures and public notice requirements of s.
256 163.3184(15)(c) for such plan amendments if the local government
257 complies with the provisions in s. 125.66(4)(a) for a county or
258 in s. 166.041(3)(c) for a municipality. If a request for a plan
259 amendment under this paragraph is initiated by other than the
260 local government, public notice is required.

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

268 3. Small scale development amendments adopted pursuant to
269 this paragraph require only one public hearing before the
270 governing board, which shall be an adoption hearing as described
271 in s. 163.3184(7), and are not subject to the requirements of s.
272 163.3184(3)-(6) unless the local government elects to have them
273 subject to those requirements.

274 4. If the small scale development amendment involves a
 275 site within a county that is designated by the Governor as a
 276 rural area of critical economic concern under s. 288.0656(7),
 277 the 10-acre limit listed in subparagraph 1. for small scale plan
 278 amendments shall be increased by 150 percent during the
 279 effectiveness of such designation and sub-subparagraph 1.c.
 280 shall not apply.

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

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

290 253.03 Board of trustees to administer state lands; lands
 291 enumerated.--

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

295 Section 5. Waterfronts Florida Program.--

296 (1) There is established within the Department of
 297 Community Affairs the Waterfronts Florida Program to provide
 298 technical assistance and support to communities in revitalizing
 299 waterfront areas in this state.

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

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

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

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

- 323 (a) Protecting environmental and cultural resources;
- 324 (b) Providing public access;
- 325 (c) Mitigating hazards; and
- 326 (d) Enhancing the viable traditional economy.
- 327 (4) The program is responsible for:

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

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

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

351 Section 7. Subsection (15) of section 328.72, Florida
 352 Statutes, is amended to read:

353 328.72 Classification; registration; fees and charges;
 354 surcharge; disposition of fees; fines; marine turtle stickers.--

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355 (15) DISTRIBUTION OF FEES.--Except for the first \$2, \$1
 356 ~~of~~, which shall be remitted to the state for deposit into the
 357 Save the Manatee Trust Fund created within the Fish and Wildlife
 358 Conservation Commission and \$1 of which shall be remitted to the
 359 state for deposit into the Marine Conservation Trust Fund for
 360 public launching facilities, moneys designated for the use of
 361 the counties, as specified in subsection (1), shall be
 362 distributed by the tax collector to the board of county
 363 commissioners for use as provided in this section. Such moneys
 364 to be returned to the counties are for the sole purposes of
 365 providing recreational channel marking and public launching
 366 facilities and other boating-related activities, for removal of
 367 vessels and floating structures deemed a hazard to public safety
 368 and health for failure to comply with s. 327.53, and for manatee
 369 and marine mammal protection and recovery.

370 Section 8. Section 342.07, Florida Statutes, is created to
 371 read:

372 342.07 Recreational and commercial working waterfronts;
 373 legislative findings; definitions.--

374 (1) The Legislature recognizes that there is an important
 375 state interest in facilitating boating access to the state's
 376 navigable waters. This access is vital to recreational users and
 377 the marine industry in the state, to maintaining or enhancing
 378 the \$14 billion economic impact of boating in the state, and to
 379 ensuring continued access to all residents and visitors to the
 380 navigable waters of the state. The Legislature recognizes that
 381 there is an important state interest in maintaining viable
 382 water-dependent support facilities, such as boat hauling and

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383 repairing and commercial fishing facilities, and in maintaining
 384 the availability of public access to the navigable waters of the
 385 state. The Legislature further recognizes that the waterways of
 386 the state are important for engaging in commerce and the
 387 transportation of goods and people upon such waterways and that
 388 such commerce and transportation is not feasible unless there is
 389 access to and from the navigable waters of the state through
 390 recreational and commercial working waterfronts.

391 (2) As used in this section, the term "recreational and
 392 commercial working waterfront" means a parcel or parcels of real
 393 property that provide access for water-dependent commercial
 394 activities or provide access for the public to the navigable
 395 waters of the state. Recreational and commercial working
 396 waterfronts require direct access to or a location on, over, or
 397 adjacent to a navigable body of water. The term includes water-
 398 dependent facilities that are open to the public and offer
 399 public access by vessels to the waters of the state or that are
 400 support facilities for recreational, commercial, research, or
 401 governmental vessels. These facilities include docks, wharfs,
 402 lifts, wet and dry marinas, boat ramps, boat hauling and repair
 403 facilities, commercial fishing facilities, boat construction
 404 facilities, and other support structures over the water. As used
 405 in this section, the term "vessel" has the same meaning as in s.
 406 327.02(37). Seaports are excluded from the definition.

407 Section 9. Sections 197.303, 197.304, 197.3041, 197.3042,
 408 197.3043, 197.3044, 197.3045, 197.3046, and 197.3047, Florida
 409 Statutes, are created to read:

410 197.303 Ad valorem tax deferral for working waterfront
 411 properties.--

412 (1) The board of county commissioners of any county or the
 413 governing authority of any municipality may adopt an ordinance
 414 to allow for ad valorem tax deferrals for working waterfront
 415 properties if the owners are engaging in the operation,
 416 rehabilitation, or renovation of such properties in accordance
 417 with guidelines established in this section.

418 (2) The board of county commissioners or the governing
 419 authority of the municipality by ordinance may authorize the
 420 deferral from ad valorem taxation of up to 100 percent of the
 421 assessed value of real property and all improvements to working
 422 waterfront properties which result from the operation,
 423 renovation, or rehabilitation of such properties. The deferral
 424 applies only to improvements to real property. In order for the
 425 property to qualify for the deferral, any such improvements must
 426 be made on or after the day the ordinance authorizing ad valorem
 427 tax deferral for working waterfront properties is adopted.

428 (3) The ordinance shall designate the type and location of
 429 working waterfront property for which deferrals may be granted,
 430 which may include any property meeting the provisions of s.
 431 342.07(2), which property may be further required to be located
 432 within a particular geographic area or areas of the county or
 433 municipality.

434 (4) The ordinance must specify that such deferrals apply
 435 only to taxes levied by the unit of government granting the
 436 deferral. The deferrals do not apply, however, to taxes levied
 437 for the payment of bonds or to taxes authorized by a vote of the

438 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
 439 Constitution.

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

446 197.304 Tax deferral for recreational and commercial
 447 working waterfronts.--

448 (1) Any property owner residing in a county that has
 449 adopted a tax deferral ordinance pursuant to s. 197.303 that
 450 owns a recreational and commercial working waterfront facility
 451 as defined in s. 342.07 may elect to defer payment of a portion
 452 of the combined total of the ad valorem taxes and any non-ad
 453 valorem assessments that would be covered by a tax certificate
 454 sold under this chapter levied on that property by filing an
 455 annual application for tax deferral with the county tax
 456 collector on or before January 31 following the year in which
 457 the taxes and non-ad valorem assessments are assessed. The
 458 applicant has the burden to affirmatively demonstrate compliance
 459 with the requirements of this section.

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

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

466 (a) The total amount of deferred taxes, non-ad valorem
 467 assessments, and interest plus the total amount of all other
 468 unsatisfied liens on the property exceeds 85 percent of the
 469 assessed value of the property;

470 (b) The primary financing on the property is for an amount
 471 that exceeds 70 percent of the assessed value of the property;
 472 or

473 (c) The county where the property is located has not
 474 adopted a tax deferral ordinance pursuant to s. 197.303.

475 (4) The amount of taxes, non-ad valorem assessments, and
 476 interest deferred shall accrue interest at a rate equal to the
 477 semiannually compounded rate of one-half of 1 percent plus the
 478 average yield to maturity of the long-term fixed-income portion
 479 of the Florida Retirement System investments as of the end of
 480 the quarter preceding the date of the sale of the deferred
 481 payment tax certificates; however, the interest rate may not
 482 exceed 9.5 percent.

483 (5) The taxes, non-ad valorem assessments, and interest
 484 deferred pursuant to this section constitute a prior lien and
 485 shall attach as of the date and in the same manner and be
 486 collected as other liens for taxes, as provided for under this
 487 chapter, but such deferred taxes, non-ad valorem assessments,
 488 and interest shall only be due, payable, and delinquent as
 489 provided in ss. 197.303-197.3047.

490 197.3041 Tax deferral for recreational and commercial
 491 working waterfronts; application.--

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

494 collector. The application form must be signed upon oath by the
 495 applicant before an officer authorized by the state to
 496 administer oaths. The tax collector may require the applicant to
 497 submit any other evidence and documentation as deemed necessary
 498 by the tax collector in considering the application. The
 499 application form must provide notice to the applicant of the
 500 manner in which interest is computed. Each application form must
 501 contain an explanation of the conditions to be met for approval
 502 and the conditions under which deferred taxes and interest
 503 become due, payable, and delinquent. Each application must
 504 clearly state that all deferrals pursuant to ss. 197.303-
 505 197.3047 constitute a lien on the applicant's property.

506 (2)(a) The tax collector shall consider each annual
 507 application for a tax deferral for recreational and commercial
 508 working waterfronts within 30 days after the date the
 509 application is filed or as soon as practicable thereafter. A tax
 510 collector who finds that the applicant is entitled to the tax
 511 deferral shall approve the application and file the application
 512 in the permanent records. A tax collector who finds that the
 513 applicant is not entitled to the deferral shall send a notice of
 514 disapproval within 30 days after the date the application is
 515 filed, giving reasons for the disapproval to the applicant. The
 516 notice must be sent by personal delivery or registered mail to
 517 the mailing address given by the applicant in the manner in
 518 which the original notice thereof was served upon the applicant
 519 and must be filed among the permanent records of the tax
 520 collector's office. The original notice of disapproval sent to
 521 the applicant shall advise the applicant of the right to appeal

522 the decision of the tax collector to the value adjustment board
 523 and inform the applicant of the procedure for filing such an
 524 appeal.

525 (b) An appeal of the decision of the tax collector to the
 526 value adjustment board must be in writing on a form prescribed
 527 by the department and furnished by the tax collector. The appeal
 528 must be filed with the value adjustment board within 20 days
 529 after the applicant's receipt of the notice of disapproval. The
 530 value adjustment board shall review the application and the
 531 evidence presented to the tax collector upon which the applicant
 532 based his or her claim for tax deferral and, at the election of
 533 the applicant, shall hear the applicant in person, or by agent
 534 on the applicant's behalf, on his or her right to the tax
 535 deferral. The value adjustment board shall reverse the decision
 536 of the tax collector and grant a tax deferral to the applicant
 537 if, in its judgment, the applicant is entitled to the tax
 538 deferral or shall affirm the decision of the tax collector.
 539 Action by the value adjustment board is final unless the
 540 applicant or tax collector or other lienholder, within 15 days
 541 after the date of disapproval of the application by the board,
 542 files in the circuit court of the county in which the property
 543 is located, a proceeding for a declaratory judgment or other
 544 appropriate proceeding.

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

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

550 in calculating taxes due and payable net of discounts for early
551 payment.

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

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

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

562 197.3042 Deferred payment tax certificates.--

563 (1) The tax collector shall notify each local governing
564 body of the amount of taxes and non-ad valorem assessments
565 deferred which would otherwise have been collected for such
566 governing body. The county shall then, at the time of the tax
567 certificate sale held pursuant to s. 197.432, strike each
568 certificate off to the county. Certificates issued pursuant to
569 this section are exempt from the public sale of tax certificates
570 held pursuant to s. 197.432.

571 (2) The certificates so held by the county shall bear
572 interest at a rate equal to the semiannually compounded rate of
573 0.5 percent plus the average yield to maturity of the long-term
574 fixed-income portion of the Florida Retirement System
575 investments as of the end of the quarter preceding the date of
576 the sale of the deferred payment tax certificates; however, the
577 interest rate may not exceed 9.5 percent.

578 197.3043 Change in use of property.--
 579 (1) If there is a change in use of the tax-deferred
 580 property such that the owner is no longer entitled to claim the
 581 property as a recreational and commercial working waterfront
 582 facility, or such person fails to maintain the required fire and
 583 extended insurance coverage, the total amount of deferred taxes
 584 and interest for all previous years becomes due and payable
 585 November 1 of the year in which the change in use occurs or on
 586 the date failure to maintain insurance occurs, and is delinquent
 587 on April 1 of the year following the year in which the change in
 588 use or failure to maintain insurance occurs.
 589 (2) Whenever the property appraiser discovers that there
 590 has been a change in the use of the property that has been
 591 granted a tax deferral, the property appraiser shall notify the
 592 tax collector in writing of the date such change occurs, and the
 593 tax collector shall collect any taxes and interest due or
 594 delinquent.
 595 (3) During any year in which the total amount of deferred
 596 taxes, interest, and all other unsatisfied liens on the property
 597 exceeds 85 percent of the assessed value of the property, the
 598 tax collector shall immediately notify the owner of the property
 599 on which taxes and interest have been deferred that the portion
 600 of taxes and interest which exceeds 85 percent of the assessed
 601 value of the property is due and payable within 30 days after
 602 receipt of the notice. Failure to pay the amount due shall cause
 603 the total amount of deferred taxes and interest to become
 604 delinquent.

605 (4) Each year, upon notification, each owner of property
 606 on which taxes and interest have been deferred shall submit to
 607 the tax collector a list of, and the current value of, all
 608 outstanding liens on the property. If the owner of the property
 609 fails to respond to this notification within 30 days, the total
 610 amount of deferred taxes and interest becomes payable within 30
 611 days.

612 (5) If deferred taxes become delinquent under this
 613 chapter, on or before June 1 following the date the taxes become
 614 delinquent, the tax collector shall sell a tax certificate for
 615 the delinquent taxes and interest in the manner provided by s.
 616 197.432.

617 197.3044 Prepayment of deferred taxes.--

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

620 (a) The owner of the property.

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

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

628 197.3045 Distribution of payments.--When any deferred
 629 taxes or interest is collected, the tax collector shall maintain
 630 a record of the payment, setting forth a description of the
 631 property and the amount of taxes or interest collected for the
 632 property. The tax collector shall distribute payments received

633 | in accordance with the procedures for distributing ad valorem
 634 | taxes or redemption moneys as prescribed in this chapter.

635 | 197.3046 Construction.--Sections 197.303-197.3047 do not
 636 | prevent the collection of personal property taxes that become a
 637 | lien against tax-deferred property, defer payment of special
 638 | assessments to benefited property other than those specifically
 639 | allowed to be deferred, or affect any provision of any mortgage
 640 | or other instrument relating to property requiring a person to
 641 | pay ad valorem taxes or non-ad valorem assessments.

642 | 197.3047 Penalties.--

643 | (1) The following penalties shall be imposed on any person
 644 | who willfully files information required under ss. 197.303-
 645 | 197.3047 which is incorrect:

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

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

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

652 | (2) Any person against whom the penalties prescribed in
 653 | this section have been imposed may appeal the penalties imposed
 654 | to the value adjustment board within 30 days after the penalties
 655 | are imposed.

656 | Section 10. This act shall take effect July 1, 2005.