

Bill No. CS for SB 1486

Barcode 735686

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Geller) recommended the following **amendment to amendment** (970906):

**Senate Amendment (with title amendment)**

On page 4, between lines 14 and 15,

insert:

Section 2. Subsection (4) of section 704.06, Florida Statutes, is amended to read:

704.06 Conservation easements; creation; acquisition; enforcement.--

(4) Conservation easements shall run with the land and be binding on all subsequent owners of the servient estate. Notwithstanding the provisions of s. 197.552, all provisions of a conservation easement shall survive and are enforceable after the issuance of a tax deed. No conservation easement shall be unenforceable on account of lack of privity of contract or lack of benefit to particular land or on account of the benefit being assignable. Conservation easements may be enforced by injunction or proceeding in equity or at law, and shall entitle the holder to enter the land in a reasonable

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1 manner and at reasonable times to assure compliance. A  
 2 conservation easement may be released by the holder of the  
 3 easement to the holder of the fee even though the holder of  
 4 the fee may not be a governmental body or a charitable  
 5 corporation or trust.

6 Section 3. Tax increment financing for conservation  
 7 lands.--

8 (1) Two or more counties, or a combination of at least  
 9 one county and one or more municipalities, may establish,  
 10 through an interlocal agreement, a tax increment area for  
 11 conservation lands. The interlocal agreement, at a minimum,  
 12 must:

13 (a) Identify the geographic boundaries of the tax  
 14 increment area;

15 (b) Identify the real property to be acquired as  
 16 conservation land within the tax increment area;

17 (c) Establish the percentage of tax increment  
 18 financing for each jurisdiction in the tax increment area;

19 (d) Identify the governing body of the jurisdiction  
 20 that will administer a separate reserve account in which the  
 21 tax increment will be deposited;

22 (e) Require that any tax increment revenues not used  
 23 to purchase conservation lands by a date certain be refunded  
 24 to the parties to the interlocal agreement. Any refund shall  
 25 be proportionate to the parties' payment of tax increment  
 26 revenues into the separate reserve account;

27 (f) Provide for an annual audit of the separate  
 28 reserve account;

29 (g) Designate an entity to hold title to any  
 30 conservation lands purchased using the tax increment revenues;

31 (h) Provide for a continuing management plan for the

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1 conservation lands; and

2 (i) Identify the entity that will manage these  
3 conservation lands.

4 (2) The water management district in which  
5 conservation lands proposed for purchase under this section  
6 are located may also enter into the interlocal agreement if  
7 the district provides any funds for the purchase of the  
8 conservation lands. The water management districts may only  
9 use ad valorem tax revenues for agreements described within  
10 this section.

11 (3) The governing body of the jurisdiction that will  
12 administer the separate reserve account shall provide  
13 documentation to the Department of Community Affairs  
14 identifying the boundary of the tax increment area. The  
15 department shall determine whether the boundary is appropriate  
16 in that property owners within the boundary will receive a  
17 benefit from the proposed purchase of identified conservation  
18 lands. The department must issue a letter of approval stating  
19 that the establishment of the tax increment area and the  
20 proposed purchases would benefit property owners within the  
21 boundary and serve a public purpose before any tax increment  
22 funds are deposited into the separate reserve account. If the  
23 department fails to provide the required letter within 90 days  
24 after receiving sufficient documentation of the boundary, the  
25 establishment of the area and the proposed purchases are  
26 deemed to provide such benefit and serve a public purpose.

27 (4) Prior to the purchase of conservation lands under  
28 this section, the Department of Environmental Protection must  
29 determine whether the proposed purchase is sufficient to  
30 provide additional recreational and ecotourism opportunities  
31 for residents in the tax increment area. If the department

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1 fails to provide a letter of approval within 90 days after  
2 receipt of the request for such a letter, the purchase is  
3 deemed sufficient to provide recreation and ecotourism  
4 opportunities.

5 (5) The tax increment authorized under this section  
6 shall be determined annually and may not exceed 95 percent of  
7 the difference in ad valorem taxes as provided in s.  
8 163.387(1)(a), Florida Statutes.

9 (6) A separate reserve account must be established for  
10 each tax increment area for conservation lands which is  
11 created under this section. The separate reserve account must  
12 be administered pursuant to the terms of the interlocal  
13 agreement. Tax increment funds allocated to this separate  
14 reserve account shall be used to acquire the real property  
15 identified for purchase in the interlocal agreement. Pursuant  
16 to the interlocal agreement, the governing body of the local  
17 government that will administer the separate reserve account  
18 may spend increment revenues to purchase the real property  
19 only if all parties to the interlocal agreement adopt a  
20 resolution approving the purchase price.

21 (7) The annual funding of the separate reserve account  
22 may not be less than the increment income of each taxing  
23 authority which is held as provided in the interlocal  
24 agreement for the purchase of conservation lands.

25 (8) Unless otherwise provided in the interlocal  
26 agreement, a taxing authority that does not pay the tax  
27 increment revenues to the separate reserve account by January  
28 1 shall pay interest on the amount of unpaid increment  
29 revenues equal to 1 percent for each month that the increment  
30 revenue remains outstanding.

31 (9) The public bodies and taxing authorities listed in

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1 s. 163.387(2)(c), Florida Statutes, and special districts that  
2 levy ad valorem taxes within a tax increment area are exempt  
3 from this section.

4 (10) Revenue bonds under this section are payable  
5 solely out of revenues pledged to and received by the local  
6 government administering the separate reserve account and  
7 deposited into the separate reserve account. The revenue bonds  
8 issued under this section do not constitute a debt, liability,  
9 or obligation of a public body, the state, or any of the  
10 state's political subdivisions.

11 Section 4. The Legislature finds that an inadequate  
12 supply of conservation lands limits recreational opportunities  
13 and negatively impacts the economy, health, and welfare of the  
14 surrounding community. The Legislature also finds that  
15 acquiring conservation lands for recreational opportunities  
16 and ecotourism serves a valid public purpose.

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18 (Redesignate subsequent sections.)

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21 ===== T I T L E A M E N D M E N T =====

22 And the title is amended as follows:

23 Delete everything before the enacting clause

24  
25 and insert:

26 A bill to be entitled  
27 An act relating to taxes for conservation  
28 lands; creating part IV of ch. 369, F.S., the  
29 "Florida Springs Stewardship Act"; creating s.  
30 369.401, F.S.; providing a short title;  
31 creating s. 369.402, F.S.; providing

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1 legislative findings and intent; creating s.  
2 369.403, F.S.; providing definitions; creating  
3 s. 369.404, F.S.; establishing the Florida  
4 Springs Stewardship Task Force; providing for  
5 membership on the task force; prescribing  
6 duties of the task force; requiring a report;  
7 amending s. 704.06, F.S.; providing that all  
8 provisions of a conservation easement shall  
9 survive and remain enforceable after the  
10 issuance of a tax deed; authorizing two or more  
11 counties, or a combination of at least one  
12 county and municipality, to establish a tax  
13 increment area for conservation lands by  
14 interlocal agreement; providing requirements  
15 for such an interlocal agreement; requiring  
16 that a tax increment be determined annually;  
17 limiting the amount of the tax increment;  
18 requiring the establishment of a separate  
19 reserve account for each tax increment area;  
20 providing for a refund; requiring an annual  
21 audit of the separate reserve account;  
22 providing for the administration of the  
23 separate reserve account; providing that the  
24 governmental body that administers the separate  
25 reserve account may spend revenues from the tax  
26 increment to purchase real property only if all  
27 parties to the interlocal agreement adopt a  
28 resolution that approves the purchase price;  
29 providing that a water management district may  
30 be a party to the interlocal agreement;  
31 requiring certain approvals from the Department

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1 of Environmental Protection and the Department  
2 of Community Affairs; providing a comparative  
3 standard on which the minimum annual funding of  
4 the separate reserve account must be based;  
5 requiring a taxing authority that does not pay  
6 tax increment revenues to the separate reserve  
7 account before a specified date to pay a  
8 specified amount of interest on the amount of  
9 unpaid increment revenues; providing exemptions  
10 for certain public bodies, taxing authorities,  
11 and special districts; providing that revenue  
12 bonds may be paid only from revenues deposited  
13 into the separate reserve account; providing  
14 that such revenue bonds are not a debt,  
15 liability, or obligation of the state or any  
16 public body; providing legislative findings;  
17 providing an effective date.

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