

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1		.	
2		.	
3	Floor: WD/3R	.	
4	04/26/2007 02:39 PM	.	
5	<hr/>		
6			
7			
8			
9			
10	<hr/>		

11 Senator Constantine moved the following amendment:

12

13 **Senate Amendment (with title amendment)**

14 On page 43, between lines 18 and 19,

15

16 insert:

17 Section 22. Subsection (4) of section 704.06, Florida

18 Statutes, is amended to read:

19 704.06 Conservation easements; creation; acquisition;

20 enforcement.--

21 (4) Conservation easements shall run with the land and

22 be binding on all subsequent owners of the servient estate.

23 Notwithstanding the provisions of s. 197.552, all provisions

24 of a conservation easement shall survive and are enforceable

25 after the issuance of a tax deed. No conservation easement

26 shall be unenforceable on account of lack of privity of

27 contract or lack of benefit to particular land or on account

28 of the benefit being assignable. Conservation easements may be

29 enforced by injunction or proceeding in equity or at law, and

30 shall entitle the holder to enter the land in a reasonable

31 manner and at reasonable times to assure compliance. A

Barcode 024534

1 conservation easement may be released by the holder of the
2 easement to the holder of the fee even though the holder of
3 the fee may not be a governmental body or a charitable
4 corporation or trust.

5 Section 23. Tax increment financing for conservation
6 lands.--

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

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

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

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

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

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

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

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

30 (h) Provide for a continuing management plan for the
31 conservation lands; and

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

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

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

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

26 (4) Prior to the purchase of conservation lands under
27 this section, the Department of Environmental Protection must
28 determine whether the proposed purchase is sufficient to
29 provide additional recreational and ecotourism opportunities
30 for residents in the tax increment area. If the department
31 fails to provide a letter of approval within 90 days after

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

1 receipt of the request for such a letter, the purchase is
2 deemed sufficient to provide recreation and ecotourism
3 opportunities.

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

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

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

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

30 (9) The public bodies and taxing authorities listed in
31 s. 163.387(2)(c), Florida Statutes, and special districts that

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

1 levy ad valorem taxes within a tax increment area are exempt
2 from this section.

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

10 Section 24. The Legislature finds that an inadequate
11 supply of conservation lands limits recreational opportunities
12 and negatively impacts the economy, health, and welfare of the
13 surrounding community. The Legislature also finds that
14 acquiring conservation lands for recreational opportunities
15 and ecotourism serves a valid public purpose.

16
17 (Redesignate subsequent sections.)

18
19

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

21 And the title is amended as follows:

22 On page 3, line 8, after the semicolon,
23
24 insert:

25 amending s. 704.06, F.S.; providing that all
26 provisions of a conservation easement shall
27 survive and remain enforceable after the
28 issuance of a tax deed; authorizing two or more
29 counties, or a combination of at least one
30 county and municipality, to establish a tax
31 increment area for conservation lands by

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

1 interlocal agreement; providing requirements
2 for such an interlocal agreement; requiring
3 that a tax increment be determined annually;
4 limiting the amount of the tax increment;
5 requiring the establishment of a separate
6 reserve account for each tax increment area;
7 providing for a refund; requiring an annual
8 audit of the separate reserve account;
9 providing for the administration of the
10 separate reserve account; providing that the
11 governmental body that administers the separate
12 reserve account may spend revenues from the tax
13 increment to purchase real property only if all
14 parties to the interlocal agreement adopt a
15 resolution that approves the purchase price;
16 providing that a water management district may
17 be a party to the interlocal agreement;
18 requiring certain approvals from the Department
19 of Environmental Protection and the Department
20 of Community Affairs; providing a comparative
21 standard on which the minimum annual funding of
22 the separate reserve account must be based;
23 requiring a taxing authority that does not pay
24 tax increment revenues to the separate reserve
25 account before a specified date to pay a
26 specified amount of interest on the amount of
27 unpaid increment revenues; providing exemptions
28 for certain public bodies, taxing authorities,
29 and special districts; providing that revenue
30 bonds may be paid only from revenues deposited
31 into the separate reserve account; providing

Bill No. CS for CS for CS for SB 2054, 1st Eng.

Barcode 024534

1 that such revenue bonds are not a debt,
2 liability, or obligation of the state or any
3 public body; providing legislative findings;
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31