

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

Barcode 812634

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

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Senator Constantine moved the following amendment:

**Senate Amendment (with title amendment)**

On page 43, between lines 18 and 19,

insert:

Section 22. 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 manner and at reasonable times to assure compliance. A

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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 which is a party to the interlocal agreement;

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, school districts and  
2 special districts that levy ad valorem taxes within a tax  
3 increment area are exempt 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 24. 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 On page 3, line 8, after the semicolon,

24  
25 insert:

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

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

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1 from revenues deposited into the separate  
2 reserve account; providing that such revenue  
3 bonds are not a debt, liability, or obligation  
4 of the state or any public body; providing  
5 legislative findings;  
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