Bill No. CS/HB 299

Amendment No.

CHAMBER ACTION

<u>Senate</u> <u>House</u>

Representative Boyd offered the following:

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Amendment (with title amendment)

Between lines 102 and 103 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 645311

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

- Section 3. <u>Tax increment financing for conservation</u> lands.--
- (1) Two or more counties, or a combination of at least one county and one or more municipalities, may establish, through an interlocal agreement, a tax increment area for conservation lands. The interlocal agreement, at a minimum, shall:
- (a) Identify the geographic boundaries of the tax increment area;
- (b) Identify the real property to be acquired as conservation land within the tax increment area;
- (c) Establish the percentage of tax increment financing for each jurisdiction in the tax increment area;
- (d) Identify the governing body of the jurisdiction that will administer a separate reserve account in which the tax increment will be deposited;
- (e) Require that any tax increment revenues not used to purchase conservation lands by a date certain be refunded to the parties to the interlocal agreement. Any refund shall be proportionate to the parties' payment of tax increment revenues into the separate reserve account;
- (f) Provide for an annual audit of the separate reserve account;

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- (g) Designate an entity to hold title to any conservation lands purchased using the tax increment revenues;
- (h) Provide for a continuing management plan for the conservation lands; and
- (i) Identify the entity that will manage these conservation lands.
- (2) The water management district in which conservation lands proposed for purchase under this section are located may also enter into the interlocal agreement if the district provides any funds for the purchase of the conservation lands. The water management districts may only use ad valorem tax revenues for agreements described within this section.
- The governing body of the jurisdiction that will administer the separate reserve account shall provide documentation to the Department of Community Affairs identifying the boundary of the tax increment area. The department shall determine whether the boundary is appropriate in that property owners within the boundary will receive a benefit from the proposed purchase of identified conservation lands. The department shall issue a letter of approval stating that the establishment of the tax increment area and the proposed purchases would benefit property owners within the boundary and serve a public purpose before any tax increment funds are deposited into the separate reserve account. If the department fails to provide the required letter within 90 days after receiving sufficient documentation of the boundary, the establishment of the area and the proposed purchases are deemed to provide such benefit and serve a public purpose.

- (4) Prior to the purchase of conservation lands under this section, the Department of Environmental Protection must determine whether the proposed purchase is sufficient to provide additional recreational and ecotourism opportunities for residents in the tax increment area. If the department fails to provide a letter of approval within 90 days after receipt of the request for such a letter, the purchase is deemed sufficient to provide recreation and ecotourism opportunities.
- (5) The tax increment authorized under this section shall be determined annually and may not exceed 95 percent of the difference in ad valorem taxes as provided in s. 163.387(1)(a), Florida Statutes.
- (6) A separate reserve account shall be established for each tax increment area for conservation lands which is created under this section. The separate reserve account must be administered pursuant to the terms of the interlocal agreement. Tax increment funds allocated to this separate reserve account shall be used to acquire the real property identified for purchase in the interlocal agreement. Pursuant to the interlocal agreement, the governing body of the local government that will administer the separate reserve account may spend increment revenues to purchase the real property only if all parties to the interlocal agreement adopt a resolution approving the purchase price.
- (7) The annual funding of the separate reserve account may not be less than the increment income of each taxing authority which is held as provided in the interlocal agreement for the purchase of conservation lands.

(8) Unless otherwise provided in the inte	rlocal agreement,
a taxing authority that does not pay the tax in	crement revenues
to the separate reserve account by January 1 sh	all pay interest
on the amount of unpaid increment revenues equa	l to 1 percent
for each month that the increment revenue remain	ns outstanding.

- (9) The public bodies and taxing authorities listed in s. 163.387(2)(c), Florida Statutes, and special districts that levy ad valorem taxes within a tax increment area are exempt from this section.
- out of revenues pledged to and received by the local government administering the separate reserve account and deposited into the separate reserve account. The revenue bonds issued under this section do not constitute a debt, liability, or obligation of a public body, the state, or any of the state's political subdivisions.

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

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

Remove lines 2-10 and insert:

127 An act relating to conservation; creating part IV of ch.

369, F.S., entitled "Springs Protection"; providing a 645311

short title; providing legislative findings and intent;
providing definitions; establishing the Florida Springs
Stewardship Task Force; providing for task force
membership and duties; requiring a report to the Governor
and Legislature; providing for assistance and cooperation
from state agencies and local governments; providing for
expiration of the task force; amending s. 704.06, F.S.;
providing that all provisions of a conservation easement
shall survive and remain enforceable after the issuance of
a tax deed; authorizing two or more counties, or a
combination of at least one county and municipality, to
establish a tax increment area for conservation lands by
interlocal agreement; providing requirements for such an
interlocal agreement; requiring that a tax increment be
determined annually; limiting the amount of the tax
increment; requiring the establishment of a separate
reserve account for each tax increment area; providing for
a refund; requiring an annual audit of the separate
reserve account; providing for the administration of the
separate reserve account; providing that the governmental
body that administers the separate reserve account may
spend revenues from the tax increment to purchase real
property only if all parties to the interlocal agreement
adopt a resolution that approves the purchase price;
providing that a water management district may be a party
to the interlocal agreement; requiring certain approvals
from the Department of Environmental Protection and the
Department of Community Affairs; providing a comparative

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standard on which the minimum annual funding of the separate reserve account must be based; requiring a taxing authority that does not pay tax increment revenues to the separate reserve account before a specified date to pay a specified amount of interest on the amount of unpaid increment revenues; providing exemptions for certain public bodies, taxing authorities, and special districts; providing that revenue bonds may be paid only from revenues deposited into the separate reserve account; providing that such revenue bonds are not a debt, liability, or obligation of the state or any public body; providing legislative findings; providing an effective date.