

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Environment and Natural Resources

BILL: CS/SB 1792

INTRODUCER: Environment and Natural Resources Committee and Senator Gruters

SUBJECT: Dry Sandy Beaches

DATE: March 25, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Barriero	Rogers	EN	Fav/CS
2.			FT	
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/SB 1792 provides that land dedicated in perpetuity to retaining the natural value of dry sandy beaches may qualify for a property tax exemption. The bill excludes dry sandy beach parcels from the general requirement that land must be at least 40 contiguous acres to qualify for a property tax exemption.

The bill provides that the Board of Trustees of the Internal Improvement Trust Fund may expend funds appropriated by the Legislature to acquire lands to protect dry sandy beaches and provide areas, including public parking and ancillary facilities, related to public dry sandy beach access.

The bill increases the number of members of the Acquisition and Restoration Council from 10 to 12. The bill also adds an additional member to the Department of Environmental Protection's regional land management review team, who must be from the Office of Coastal and Aquatic Managed Areas.

The bill requires the Board of Trustees of the Internal Improvement Trust Fund to include dry sandy beaches in its comprehensive, statewide 5-year plan. The bill also requires the Division of State Lands and the Office of Coastal and Aquatic Managed Areas to establish a pilot program to conduct an inventory of existing dry sandy beaches in preparation for an application to Acquisition and Restoration Council.

II. Present Situation:

Office of Coastal and Aquatic Managed Areas

The Office of Coastal and Aquatic Managed Areas (CAMA)¹ protects natural resources on state-owned sovereign submerged lands and coastal uplands through administration of the state's 43 aquatic preserves, three National Estuarine Research Reserves, the Florida Keys National Marine Sanctuary, and the Coral Reef Conservation Program.² It also oversees the Florida Coastal Management Program, Clean Boating Program, Resilient Florida Program, Outer Continental Shelf Program, Coral Protection and Restoration Program, and Beach and Inlet Management Program.³

CAMA manages and restores submerged and upland resources through adaptive, science-based resource management programs such as prescribed burning, removal of invasive species, re-vegetation, and restoration of degraded habitats and water regimes.⁴ CAMA also conducts applied coastal research to contribute valuable knowledge that addresses its management program needs and those of the coastal and ocean science community at large. Some of the CAMA's scientists have published key research in peer-reviewed journals. CAMA also works with marine dependent private industry on issues important to their business base.⁵

Florida Forever Act

As a successor to Preservation 2000, the Legislature created the Florida Forever program in 1999 as the blueprint for conserving Florida's natural resources.⁶ The Florida Forever Act reinforced the state's commitment to conserve its natural and cultural heritage, provide urban open space, and better manage the land acquired by the state.⁷ Florida Forever encompasses a wide range of goals including: land acquisition; environmental restoration; water resource development and supply; increased public access; public lands management and maintenance; and increased protection of land through the purchase of conservation easements.⁸ The state has acquired more than 2.6 million acres since 1991 under the Preservation 2000 and the Florida Forever programs.⁹

State agencies, local governments, nonprofit and for-profit organizations, private land trusts, and individuals may submit project proposals for Florida Forever funding.¹⁰ Project applications must contain the following:

¹ CAMA is sometimes referred to as the Office of Resilience and Coastal Protection. *See* Land Management Uniform Accounting Council, *2024 Annual Report*, 9 (2024), available at <https://floridadep.gov/sites/default/files/LMUAC%202024%20Annual%20Report.pdf>. CAMA has indicated that it intends to seek an official name change to the Office of Resilience and Coastal Protection in an upcoming legislative session. *Id.*

² *Id.* at 7.

³ *Id.*

⁴ *Id.* at 9.

⁵ *Id.*

⁶ Chapter 99-247, Laws of Fla.

⁷ DEP, *2024 Florida Forever Plan* at 1.

⁸ Section 259.105, F.S.

⁹ DEP, *Florida Forever*, <https://floridadep.gov/floridaforever> (last visited Mar. 17, 2025).

¹⁰ DEP, *Florida Forever Frequently Asked Questions*, <https://floridadep.gov/lands/environmental-services/content/florida-forever-frequently-asked-questions> (last visited Mar. 17, 2025).

- A minimum of two numeric performance measures that directly relate to the overall goals adopted by the council.¹¹
- Proof that property owners within any proposed acquisition have been notified of their inclusion in the proposed project.¹²

Projects must also meet one of the following criteria:¹³

- The project meets multiple goals described in s. 259.105(4), F.S.¹⁴
- The project is part of an ongoing governmental effort to restore, protect, or develop land areas or water resources.
- The project enhances or facilitates management of properties already under public ownership.
- The project has significant archaeological or historic value.
- The project has funding sources that are identified and assured through at least the first 2 years of the project.
- The project contributes to the solution of water resource problems on a regional basis.
- The project has a significant portion of its land area in imminent danger of development, in imminent danger of losing its significant natural attributes or recreational open space, or in imminent danger of subdivision which would result in multiple ownership and make acquisition of the project costly or less likely to be accomplished.
- The project implements an element from a plan developed by an ecosystem management team.
- The project is one of the components of the Everglades restoration effort.
- The project may be purchased at 80 percent of appraised value.
- The project may be acquired, in whole or in part, using alternatives to fee simple, including but not limited to, tax incentives, mitigation funds, or other revenues; the purchase of development rights, hunting rights, agricultural or silvicultural rights, or mineral rights; or obtaining conservation easements or flowage easements.
- The project is a joint acquisition, either among public agencies, nonprofit organizations, or private entities, or by a public-private partnership.

¹¹ Each performance measure must include a baseline measurement, which is the current situation; a performance standard which the project sponsor anticipates the project will achieve; and the performance measurement itself, which should reflect the incremental improvements the project accomplishes towards achieving the performance standard. Section 259.105(7), F.S.

¹² Section 259.105(7), F.S.

¹³ Section 259.105(7)(a), F.S.

¹⁴ These goals include: (1) enhance the coordination and completion of land acquisition project; (2) increase the protection of Florida's biodiversity at the species, natural community, and landscape level; (3) protect, restore, and maintain the quality and natural functions of land, water, and wetland systems of the state; (4) ensure that sufficient quantities of water are available to meet the current and future needs of natural systems and the citizens of the state; (5) increase natural resource-based public recreational and educational opportunities; (6) preserve significant archaeological or historic site; (7) increase the amount of forestland available for sustainable management of natural resource; (8) increase the amount of open space available in urban areas; (9) mitigate the effects of natural disasters and floods in developed areas. Section 259.105(4), F.S.

The Department of Environmental Protection's (DEP's) Acquisition and Restoration Council (ARC) ranks projects annually and votes on proposed projects twice per year, in June and December.¹⁵

Acquisition and Restoration Council (ARC)

ARC is a 10-member body that makes recommendations on the acquisition, management, and disposal of state-owned lands.¹⁶ ARC's members are composed of:

- The Secretary of Environmental Protection (or designee);
- The director of the Florida Forest Service (or designee);
- The executive director of the Fish and Wildlife Conservation Commission (or designee);
- The director of the Division of Historical Resources (or designee);
- One member appointed by Commissioner of Agriculture;
- One member appointed by the Fish and Wildlife Conservation Commission; and
- Four members appointed by the Governor.¹⁷

Of the Governor's four appointees, three must be from scientific disciplines related to land, water, or environmental sciences and one must have at least five years of experience in managing lands for both active and passive types of recreation.¹⁸ The appointees serve 4-year staggered terms and may not serve more than six years.¹⁹

ARC's recommendations must be approved by the Board of Trustees of the Internal Improvement Trust Fund.²⁰

Board of Trustees of the Internal Improvement Trust Fund

The Board of Trustees of the Internal Improvement Trust Fund (Board of Trustees) holds state lands in trust for the use and benefit of the people of the state. The Board of Trustees is composed of the Governor, Chief Financial Officer, Attorney General, and Commissioner of Agriculture.²¹ The Board of Trustees is vested and charged with the acquisition, administration, management, control, supervision, conservation, protection, and disposition of all state-owned lands owned by.²²

The Board of Trustees may expend moneys appropriated by the Legislature to acquire the fee or any lesser interest in lands to:

¹⁵ DEP, *Florida Forever Frequently Asked Questions*; section 259.105(7)(a) and (17), F.S. See also DEP, *Florida Forever Priority List and Annual Work Plan*, <https://floridadep.gov/lands/environmental-services/content/florida-forever-priority-list-annual-work-plan> (last visited Mar. 19, 2025).

¹⁶ DEP, *2024 Florida Forever Plan*, 1 (2024), available at <https://floridadep.gov/lands/environmental-services/content/2024-florida-forever-plan>; section 259.035(3), F.S.

¹⁷ Section 259.035(1), F.S.

¹⁸ Section 259.035(1)(a), F.S.

¹⁹ *Id.*

²⁰ Section 259.035(6), F.S.

²¹ FLA. CONST. art. IV, s. 4(f). See also section 253.03, F.S.

²² Section 253.03(1), F.S.

- Conserve and protect environmentally unique and irreplaceable lands that contain native, relatively unaltered flora and fauna;
- Conserve and protect lands within designated areas of critical state concern;
- Conserve and protect native species habitat or endangered or threatened species;
- Conserve, protect, manage, or restore important ecosystems, landscapes, and forests, if the protection and conservation of such lands is necessary to enhance or protect significant surface water, groundwater, coastal, recreational, timber, or fish or wildlife resources;
- Promote water resource development that benefits natural systems and citizens of the state;
- Facilitate the restoration and subsequent health and vitality of the Florida Everglades;
- Provide areas, including recreational trails, for natural resource-based recreation and other outdoor recreation on any part of any site compatible with conservation purposes;
- Preserve significant archaeological or historic sites;
- Conserve urban open spaces suitable for greenways or outdoor recreation which are compatible with conservation purposes;
- Preserve agricultural lands under threat of conversion to development through less-than-fee acquisitions; or
- Complete critical linkages through fee or less-than-fee acquisitions that will help preserve and protect the green and blue infrastructure and vital habitat for wide-ranging wildlife within the Florida wildlife corridor.²³

For projects and acquisitions selected for purchase by ARC or under the Florida Forever Act, the Board of Trustees must develop a comprehensive, statewide 5-year plan to conserve, restore, and protect (1) environmentally endangered lands; (2) ecosystems; (3) lands necessary for outdoor recreational needs; and (4) other conservation and recreation lands identified pursuant to s. 259.032, F.S., or under the Florida Forever Act.²⁴ The plan must be kept current through continual reevaluation and revision.²⁵ ARC assists the Board of Trustees in the development, reevaluation, and revision of the plan.²⁶

Land Management Review Teams

Regional land management review teams are required to conduct periodic reviews of to determine whether state conservation, preservation, and recreation lands are being managed in accordance with an adopted land management plan.²⁷ These review teams are composed of the following members:

- One individual from the county or local community where the parcel or project is located and who is selected by the county commission in the county which is most impacted by the acquisition.
- One individual from the Division of Recreation and Parks of the department.
- One individual from the Florida Forest Service of the Department of Agriculture and Consumer Services.
- One individual from the Fish and Wildlife Conservation Commission.

²³ Section 259.032, F.S.

²⁴ Section 259.04(1)(a), F.S.

²⁵ *Id.*

²⁶ *Id.*

²⁷ Section 259.036(1), F.S.

- One individual from DEP’s district office where the parcel is located.
- A private land manager, preferably from the local community, mutually agreeable to the state agency representatives.
- A member or staff from the jurisdictional water management district or local soil and water conservation district board of supervisors.
- A member of a conservation organization.

The land management review team is required to review select management areas before the date the manager is required to submit a 10-year land management plan update.²⁸ All management areas exceeding 1,000 acres must be reviewed at least once every five years.²⁹ In conducting a review, the land management review team must evaluate the extent to which the existing management plan provides sufficient protection to threatened or endangered species, unique or important natural or physical features, geological or hydrological functions, or archaeological features.³⁰ The review must also evaluate the extent to which the land is being managed for the purposes for which it was acquired and the degree to which actual management practices, including public access, are in compliance with the adopted management plan.³¹

If the land management review team determines the reviewed lands are not being managed in a manner that is compatible with conservation and/or recreation, consistent with the adopted land management plan, management policy statement, or management prospectus, or if the managing agency fails to address the review findings in the updated management plan, DEP must provide the review findings to the Board of Trustees.³² The managing agency must then report to the Board of Trustees its reasons for managing the lands as it has.³³

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The Florida Constitution prohibits the state from levying ad valorem taxes on real and tangible personal property,³⁴ and instead authorizes local governments, including counties, school districts, and municipalities to levy ad valorem taxes. Special districts may also be given this authority by law.³⁵

The tax is based on the taxable value of a property as of January 1 of each year.³⁶ The property appraiser annually determines the “just value”³⁷ of property within the taxing authority and then

²⁸ Section 259.036(2), F.S.

²⁹ *Id.*

³⁰ Section 259.036(3), F.S.

³¹ *Id.*

³² Section 259.036(5), F.S.

³³ *Id.*

³⁴ FLA. CONST. art. VII, s. 1(a).

³⁵ FLA. CONST. art. VII, s. 9.

³⁶ Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

³⁷ Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. Art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing

applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."³⁸ The state constitution prohibits the state from levying ad valorem taxes³⁹ and it limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.⁴⁰

Property Tax Exemption for Conservation Lands

Land that is dedicated in perpetuity for conservation purposes and used exclusively for conservation purposes is exempt from ad valorem taxation.⁴¹ "Conservation purposes" means serving a conservation purpose, as defined under federal law,⁴² for land which serves as the basis of a qualified conservation contribution under 26 U.S.C. s. 170(h),⁴³ or:

- Retention of the substantial natural value of land, including woodlands, wetlands, watercourses, ponds, streams, and natural open spaces;
- Retention of such lands as suitable habitat for fish, plants, or wildlife; or
- Retention of such lands' natural value for water quality enhancement or water recharge.

However, land that comprises less than 40 contiguous acres does not qualify for this exemption unless the use of the land for conservation purposes is determined by ARC to fulfill a clearly delineated state conservation policy and yield a significant public benefit.⁴⁴ In making its determination of public benefit, ARC must give particular consideration to land that:

- Contains a natural sinkhole or natural spring that serves a water recharge or production function;
- Contains a unique geological feature;
- Provides habitat for endangered or threatened species;
- Provides nursery habitat for marine and estuarine species;
- Provides protection or restoration of vulnerable coastal areas;
- Preserves natural shoreline habitat; or
- Provides retention of natural open space in otherwise densely built-up areas.⁴⁵

buyer would pay a willing seller for the property in an arm's-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³⁸ See sections 192.001(2) and (16), F.S.

³⁹ FLA. CONST. art. VII, s. 1(a).

⁴⁰ See FLA. CONST. art. VII, s. 4.

⁴¹ Section 196.26(2), F.S. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan. *Id.*

⁴² 26 U.S.C. s. 170(h)(4)(A)(i)-(iii) defines "conservation purpose" as (i) the preservation of land areas for outdoor recreation by, or the education of, the general public; (ii) the protection of a relatively natural habitat of fish, wildlife, or plants, or similar ecosystem; (iii) the preservation of open space (including farmland and forest land) where such preservation is for the scenic enjoyment of the general public, or pursuant to a clearly delineated Federal, State, or local governmental conservation policy, and will yield a significant public benefit; or (iv) the preservation of an historically important land area or a certified historic structure.

⁴³ 26 U.S.C. s. 170(h) provides that "qualified conservation contribution" means a contribution (a) of qualified real property interest, (b) to a qualified organization, (c) exclusively for conservation purposes.

⁴⁴ Section 196.26(4), F.S.

⁴⁵ *Id.*

Any land approved by ARC must have a management plan and a designated manager who will be responsible for implementing the management plan.⁴⁶

III. Effect of Proposed Changes:

Section 1 amends s. 196.26, F.S., regarding exemptions for real property dedicated in perpetuity for conservation purposes. The bill provides that land dedicated in perpetuity to retaining the natural value of dry sandy beaches may qualify for a property tax exemption. Specifically, the bill expands the definition of “conservation purposes” to include retention of the substantial natural value of dry sandy beaches.

The bill excludes dry sandy beach parcels from the general requirement that land must be at least 40 contiguous acres to qualify for a property tax exemption.

Section 2 amends s. 259.032, F.S., regarding conservation and recreation lands. The bill provides that the Governor and Cabinet, sitting as the Board of Trustees of the Internal Improvement Trust Fund, may expend moneys appropriated by the Legislature to acquire the fee or any lesser interest in lands to protect dry sandy beaches and provide areas, including public parking and ancillary facilities, related to public dry sandy beach access.

Section 3 amends s. 259.035, F.S., regarding the Acquisition and Restoration Council (ARC). The bill increases the number of ARC’s voting members from 10 to 12. Of these two additional members, one must be appointed by the Governor and be a specialist in beach and shore preservation or the management of public dry sandy beaches. The other member must be the director of the Office of Coastal and Aquatic Managed Areas, or his or her respective designee.

Section 4 amends s. 259.036, F.S., regarding management review teams. The bill adds one additional member to DEP’s regional land management review team. The bill provides that member must be an individual from the Office of Coastal and Aquatic Managed Areas.

Section 5 amends s. 259.04, F.S., regarding powers and duties of the Board of Trustees of the Internal Improvement Trust Fund. The bill adds dry sandy beaches to the list of lands the Board of Trustees must include in its comprehensive, statewide 5-year plan.

Section 6 amends s. 259.105, F.S., regarding the Florida Forever Act. The bill provides that the Legislature finds that Florida beaches are an extremely valuable economic and recreational resource. If this state fails to adequately prioritize the acquisition and management of public beaches, adequate provisions for such beaches will not be made to ensure public access. The bill therefore requires the Division of State Lands and the Office of Coastal and Aquatic Managed Areas to establish a pilot program to conduct an inventory of existing dry sandy beaches in preparation for an application to ARC. The inventory must do all of the following:

- Determine the number of dry sandy beaches in this state.
- Investigate the adequacy of existing public dry sandy beaches.
- Identify deficiencies in existing public dry sandy beaches relating to public access and ancillary facilities.

⁴⁶ *Id.*

- Determine criteria for selecting and prioritizing the acquisition of privately owned beach parcels. Such selection criteria must prioritize acquiring suitable contiguous dry sandy beach parcels and expanding the acreage of existing dry sandy beaches in heavily populated counties.
- Determine specific criteria and numeric performance standards for project applications under s. 259.105(7), F.S.

The bill provides that the Division of State Lands and the Office of Coastal and Aquatic Managed Areas must use the inventory to prepare their application to ARC.

Section 7 reenacts s. 196.011, F.S., for the purpose of incorporating the amendment made by this bill to s. 196.26, F.S.

Section 8 reenacts s. 259.03(1), F.S., for the purpose of incorporating the amendment made by this bill to s. 259.035, F.S.

Section 9 reenacts s. 369.307(5), F.S., for the purpose of incorporating the amendment made by this bill to s. 259.035, F.S.

Section 10 reenacts s. 380.0666(12), F.S., for the purpose of incorporating the amendment made by this bill to s. 259.035, F.S.

Section 11 provides an effective date of July 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not analyzed the bill.

B. Private Sector Impact:

The property tax exemption may provide eligible taxpayers with tax savings.

C. Government Sector Impact:

The tax exemption may result in fewer property taxes being remitted to local governments.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 196.26, 259.032, 259.035, 259.036, 259.04, 259.105, 196.011, 259.03, 369.307, and 380.0666.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Environment and Natural Resources on March 25, 2025:

- Replaces the Office of Resilience and Coastal Protection with its official name, the Office of Coastal and Aquatic Managed Areas.
- Clarifies that the Acquisition and Restoration Council does not need to separately evaluate dry sandy beach parcels when determining tax exemption eligibility for parcels under 40 acres, as the bill already exempts such parcels from the 40-acre minimum requirement.

B. Amendments:

None.