

Bill No. CS for SB 1486

Barcode 403854

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Geller) recommended the following **amendment to amendment** (554832):

Senate Amendment (with title amendment)

On page 4, between lines 21-22,

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 the "Florida Springs Protection
29 Act"; creating s. 369.402, F.S.; providing
30 legislative intent; creating s. 369.403, F.S. ;
31 defining terms; creating s. 369.407, F.S. ;

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1 prescribing duties of the Department of
2 Environmental Protection, alone and in
3 coordination with other governmental entities,
4 with respect to protection of springs and
5 surrounding lands; requiring a report; amending
6 s. 704.06, F.S.; providing that all provisions
7 of a conservation easement shall survive and
8 remain enforceable after the issuance of a tax
9 deed; authorizing two or more counties, or a
10 combination of at least one county and
11 municipality, to establish a tax increment area
12 for conservation lands by interlocal agreement;
13 providing requirements for such an interlocal
14 agreement; requiring that a tax increment be
15 determined annually; limiting the amount of the
16 tax increment; requiring the establishment of a
17 separate reserve account for each tax increment
18 area; providing for a refund; requiring an
19 annual audit of the separate reserve account;
20 providing for the administration of the
21 separate reserve account; providing that the
22 governmental body that administers the separate
23 reserve account may spend revenues from the tax
24 increment to purchase real property only if all
25 parties to the interlocal agreement adopt a
26 resolution that approves the purchase price;
27 providing that a water management district may
28 be a party to the interlocal agreement;
29 requiring certain approvals from the Department
30 of Environmental Protection and the Department
31 of Community Affairs; providing a comparative

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

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