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A bill to be entitled  
 An act relating to Everglades restoration; amending s. 373.4592, F.S.; providing definitions; providing for implementation of a Long-Term Plan; providing for the use of ad valorem tax proceeds; providing a schedule for Everglades Construction Project enhancements; deleting obsolete provisions; providing for C-139 Basin BMPs; providing for computation of Everglades agricultural privilege tax; providing for the computation of the C-139 agricultural privilege tax; providing for long-term compliance permits; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsections (1), (2), (3), (4), (6), (7), (10), (16), and (17) of section 373.4592, Florida Statutes, are amended to read:

373.4592 Everglades Forever Act; Everglades improvement and management.--

(1) FINDINGS AND INTENT.--

(a) The Legislature finds that the Everglades ecological system not only contributes to South Florida's water supply, flood control, and recreation, but serves as the habitat for diverse species of wildlife and plant life. The system is unique in the world and one of Florida's great treasures. The Everglades ecological system is endangered as a result of adverse changes in water quality, and in the quantity, distribution, and timing of flows, and, therefore, must be restored and protected.



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30 (b) The Legislature finds that, although the district and  
31 the department have developed plans and programs for the  
32 improvement and management of the surface waters tributary to  
33 the Everglades Protection Area, implementation of those plans  
34 and programs has not been as timely as is necessary to restore  
35 and protect unique flora and fauna of the Everglades, including  
36 the Everglades National Park and the Arthur R. Marshall  
37 Loxahatchee National Wildlife Refuge. Therefore, the Legislature  
38 determines that an appropriate method to proceed with Everglades  
39 restoration and protection is to authorize the district to  
40 proceed expeditiously with implementation of the Everglades  
41 Program.

42 (c) The Legislature finds that, in the last decade, people  
43 have come to realize the tremendous cost the alteration of  
44 natural systems has exacted on the region. The Statement of  
45 Principles of July 1993 among the Federal Government, the South  
46 Florida Water Management District, the Department of  
47 Environmental Protection, and certain agricultural industry  
48 representatives formed a basis to bring to a close 5 years of  
49 costly litigation. That agreement should be used to begin the  
50 cleanup and renewal of the Everglades ecosystem.

51 (d) It is the intent of the Legislature to promote  
52 Everglades restoration and protection through certain  
53 legislative findings and determinations. The Legislature finds  
54 that waters flowing into the Everglades Protection Area contain  
55 excessive levels of phosphorus. A reduction in levels of  
56 phosphorus will benefit the ecology of the Everglades Protection  
57 Area.

58 (e) It is the intent of the Legislature to pursue  
59 comprehensive and innovative solutions to issues of water



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60 quality, water quantity, hydroperiod, and invasion of exotic  
61 species which face the Everglades ecosystem. The Legislature  
62 recognizes that the Everglades ecosystem must be restored both  
63 in terms of water quality and water quantity and must be  
64 preserved and protected in a manner that is long term and  
65 comprehensive. The Legislature further recognizes that the EAA  
66 and adjacent areas provide a base for an agricultural industry,  
67 which in turn provides important products, jobs, and income  
68 regionally and nationally. It is the intent of the Legislature  
69 to preserve natural values in the Everglades while also  
70 maintaining the quality of life for all residents of South  
71 Florida, including those in agriculture, and to minimize the  
72 impact on South Florida jobs, including agricultural, tourism,  
73 and natural resource-related jobs, all of which contribute to a  
74 robust regional economy.

75 (f) The Legislature finds that improved water supply and  
76 hydroperiod management are crucial elements to overall  
77 revitalization of the Everglades ecosystem, including Florida  
78 Bay. It is the intent of the Legislature to expedite plans and  
79 programs for improving water quantity reaching the Everglades,  
80 correcting long-standing hydroperiod problems, increasing the  
81 total quantity of water flowing through the system, providing  
82 water supply for the Everglades National Park, urban and  
83 agricultural areas, and Florida Bay, and replacing water  
84 previously available from the coastal ridge in areas of southern  
85 Miami-Dade ~~Dade~~ County. Whenever possible, wasteful discharges  
86 of fresh water to tide shall be reduced, and the water shall be  
87 stored for delivery at more optimum times. Additionally, reuse  
88 and conservation measures shall be implemented consistent with



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89 law. The Legislature further recognizes that additional water  
90 storage may be an appropriate use of Lake Okeechobee.

91 (g) The Legislature finds that the Statement of Principles  
92 of July 1993, the Everglades Construction Project, and the  
93 regulatory requirements of this section provide a sound basis  
94 for the state's long-term cleanup and restoration objectives for  
95 the Everglades. It is the intent of the Legislature to provide a  
96 sufficient period of time for construction, testing, and  
97 research, so that the benefits of the Everglades Construction  
98 Project will be determined and maximized prior to requiring  
99 additional measures. The Legislature finds that STAs and BMPs  
100 are currently the best available technology for achieving the  
101 interim water quality goals of the Everglades Program. A  
102 combined program of agricultural BMPs, STAs, and requirements of  
103 this section is a reasonable method of achieving interim total  
104 phosphorus discharge reductions. The Everglades Program is an  
105 appropriate foundation on which to build a long-term program to  
106 ultimately achieve restoration and protection of the Everglades  
107 Protection Area.

108 (h) The Everglades Construction Project represents by far  
109 the largest environmental cleanup and restoration program of  
110 this type ever undertaken, and the returns from substantial  
111 public and private investment must be maximized so that  
112 available resources are managed responsibly. To that end, the  
113 Legislature directs that the Everglades Construction Project and  
114 regulatory requirements associated with the Statement of  
115 Principles of July 1993 be pursued expeditiously, but with  
116 flexibility, so that superior technology may be utilized when  
117 available. Consistent with the implementation of the Everglades



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118 Construction Project, landowners shall be provided the maximum  
119 opportunity to provide treatment on their land.

120 (2) DEFINITIONS.--As used in this section:

121 (a) "Best management practice" or "BMP" means a practice  
122 or combination of practices determined by the district, in  
123 cooperation with the department, based on research, field-  
124 testing, and expert review, to be the most effective and  
125 practicable, including economic and technological  
126 considerations, on-farm means of improving water quality in  
127 agricultural discharges to a level that balances water quality  
128 improvements and agricultural productivity.

129 (b) "C-139 Basin" or "Basin" means those lands described  
130 in subsection (16).

131 (c) "Department" means the Florida Department of  
132 Environmental Protection.

133 (d) "District" means the South Florida Water Management  
134 District.

135 (e) "Everglades Agricultural Area" or "EAA" means the  
136 Everglades Agricultural Area, which are those lands described in  
137 subsection (15).

138 (f) "Everglades Construction Project" means the project  
139 described in the February 15, 1994, conceptual design document  
140 together with construction and operation schedules on file with  
141 the South Florida Water Management District, except as modified  
142 by this section and further described in the Long-Term Plan.

143 (g) "Everglades Program" means the program of projects,  
144 regulations, and research provided by this section, including  
145 the Everglades Construction Project.



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146 (h) "Everglades Protection Area" means Water Conservation  
 147 Areas 1, 2A, 2B, 3A, and 3B, the Arthur R. Marshall Loxahatchee  
 148 National Wildlife Refuge, and the Everglades National Park.

149 (i) "Long-Term Plan" or "Plan" means the district's  
 150 "Everglades Protection Area Tributary Basins Conceptual Plan for  
 151 Achieving Long-Term Water Quality Goals Final Report" dated  
 152 March 2003, as modified herein.

153 (j)(i) "Master permit" means a single permit issued to a  
 154 legally responsible entity defined by rule, authorizing the  
 155 construction, alteration, maintenance, or operation of multiple  
 156 stormwater management systems that may be owned or operated by  
 157 different persons and which provides an opportunity to achieve  
 158 collective compliance with applicable department and district  
 159 rules and the provisions of this section.

160 (k)(j) "Phosphorus criterion" means a numeric  
 161 interpretation for phosphorus of the Class III narrative  
 162 nutrient criterion.

163 (l)(k) "Stormwater management program" shall have the  
 164 meaning set forth in s. 403.031(15).

165 (m)(l) "Stormwater treatment areas" or "STAs" means those  
 166 treatment areas described and depicted in the district's  
 167 conceptual design document of February 15, 1994, and any  
 168 modifications as provided in this section.

169 (n) "Optimization" means maximizing the potential  
 170 effectiveness of the STAs through measures such as additional  
 171 compartmentalization, improved flow control, vegetation  
 172 management, or operational refinements in combination with  
 173 improvements where practicable in urban and agricultural BMPs  
 174 and includes integration with Congressionally authorized  
 175 components of the Comprehensive Everglades Restoration Plan.



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176           (o) "Best Available Phosphorus Reduction Technology" or  
177           "BAPRT" means a combination of BMPs and STAs which includes a  
178           continuing research and monitoring program to reduce outflow  
179           concentrations of phosphorus so as to achieve the phosphorus  
180           criterion in the Everglades Protection Area at the earliest  
181           practicable date.

182           (3) EVERGLADES LONG-TERM ~~SWIM~~ PLAN.--

183           (a) The Legislature finds that the Everglades Program  
184 required by this section establishes more extensive and  
185 comprehensive requirements for surface water improvement and  
186 management within the Everglades than the Long-Term ~~SWIM~~ Plan  
187 requirements provided in ss. 373.451-373.456. In order to avoid  
188 duplicative requirements, and in order to conserve the resources  
189 available to the district, the Long-Term ~~SWIM~~ Plan requirements  
190 of those sections shall not apply to the Everglades Protection  
191 Area and the EAA during the term of the Everglades Program, and  
192 the district will neither propose, nor take final agency action  
193 on, any Everglades Long-Term ~~SWIM~~ Plan for those areas until the  
194 Everglades Program is fully implemented. ~~;~~ ~~however,~~ Funds under  
195 s. 259.101(3)(b) may be used for acquisition of lands necessary  
196 to implement the Everglades Construction Project, to the extent  
197 these funds are identified in the Statement of Principles of  
198 July 1993. The district's actions in implementing the Everglades  
199 Construction Project relating to the responsibilities of the EAA  
200 and C-139 Basin for funding and water quality compliance in the  
201 EAA and the Everglades Protection Area shall be governed by this  
202 section. Other strategies or activities in the March 1992  
203 Everglades Long-Term ~~SWIM~~ Plan may be implemented if otherwise  
204 authorized by law.



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205       (b) The Legislature finds that the most reliable means of  
206 optimizing the performance of STAs and achieving reasonable  
207 further progress in reducing phosphorus entering the Everglades  
208 Protection Area is to utilize a long-term planning process. The  
209 Legislature finds that the Long-Term Plan of the district  
210 provides the Best Available Phosphorus Reduction Technology  
211 based upon a combination of BMPs and STAs described in the Plan  
212 provided that the Plan shall seek to achieve the phosphorus  
213 criterion in the Everglades Protection Area at the earliest  
214 practicable date. Revisions to the Long-Term Plan shall be  
215 incorporated through an adaptive management approach including a  
216 Process Development and Engineering component to identify and  
217 implement incremental optimization measures for further  
218 phosphorus reductions at the earliest practicable date. It is  
219 the intent of the Legislature that implementation of the Long-  
220 Term Plan be integrated and consistent with the implementation  
221 of the Congressionally authorized components of the  
222 Comprehensive Everglades Restoration Plan so that unnecessary  
223 and duplicative costs will be avoided. The Legislature further  
224 finds that the rulemaking process and Long-Term Plan are a good  
225 faith effort by the state to meet the provisions of United  
226 States Environmental Protection Agency regulations at 40 C.F.R.  
227 s. 131.10(g) and to maintain consistency with the settlement  
228 agreement referenced in paragraph (4)(e).

229       (c) The Long-Term Plan shall be implemented for an initial  
230 13-year phase from 2003-2016 and a second 10-year phase from  
231 2017-2026. The Department shall review and approve projects in  
232 the second 10-year phase of the Long-Term Plan if consistent  
233 with this section and, no later than December 31, 2008, and each  
234 5 years thereafter, review and approve incremental phosphorus



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235 reduction measures to be implemented at the earliest practicable  
 236 date. Implementation of the Long-Term Plan shall, to the maximum  
 237 extent practicable, achieve water quality standards relating to  
 238 the phosphorus criterion in the Everglades Protection Area as  
 239 determined by a network of monitoring stations established for  
 240 this purpose. During the initial and second phases of the Long-  
 241 Term Plan, Stormwater Treatment Areas of the Everglades  
 242 Construction Project will not be expanded by acquiring  
 243 additional privately owned land involuntarily.

244 (4) EVERGLADES PROGRAM.--

245 (a) *Everglades Construction Project*.--The district shall  
 246 implement the Everglades Construction Project. By the time of  
 247 completion of the project, the state, district, or other  
 248 governmental authority shall purchase the inholdings in the  
 249 Rotenberger and such other lands necessary to achieve a 2:1  
 250 mitigation ratio for the use of Brown's Farm and other similar  
 251 lands, including those needed for the STA 1 Inflow and  
 252 Distribution Works. The inclusion of public lands as part of the  
 253 project is for the purpose of treating waters not coming from  
 254 the EAA for hydroperiod restoration. It is the intent of the  
 255 Legislature that the district aggressively pursue the  
 256 implementation of the Everglades Construction Project in  
 257 accordance with the schedule in this subsection. The Legislature  
 258 recognizes that adherence to the schedule is dependent upon  
 259 factors beyond the control of the district, including the timely  
 260 receipt of funds from all contributors. The district shall take  
 261 all reasonable measures to complete timely performance of the  
 262 schedule in this section in order to finish the Everglades  
 263 Construction Project. The district shall not delay  
 264 implementation of the project beyond the time delay caused by



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265 those circumstances and conditions that prevent timely  
266 performance. The district shall not levy ad valorem taxes in  
267 excess of 0.1 mill within the Okeechobee Basin for the purposes  
268 of the design, construction, and acquisition of the Everglades  
269 Construction Project. The ad valorem tax proceeds not exceeding  
270 0.1 mill levied within the Okeechobee Basin for such purposes  
271 shall be used to fund design, construction, and implementation,  
272 including operation and maintenance, of the enhancements to the  
273 Everglades Construction Project described in the Long-Term Plan  
274 and shall be the sole direct district contribution from district  
275 ad valorem taxes appropriated or expended for the design,  
276 construction, and acquisition of the Everglades Construction  
277 Project unless the Legislature by specific amendment to this  
278 section increases the 0.1 mill ad valorem tax contribution,  
279 increases the agricultural privilege taxes, or otherwise  
280 reallocates the relative contribution by ad valorem taxpayers  
281 and taxpayers paying the agricultural privilege taxes toward the  
282 funding of the design, construction, and acquisition of the  
283 Everglades Construction Project. Notwithstanding the provisions  
284 of s. 200.069 to the contrary, any millage levied under the 0.1  
285 mill limitation in this paragraph shall be included as a  
286 separate entry on the Notice of Proposed Property Taxes pursuant  
287 to s. 200.069. Once the STAs are completed, the district shall  
288 allow these areas to be used by the public for recreational  
289 purposes in the manner set forth in s. 373.1391(1) ~~373.59(11)~~,  
290 considering the suitability of these lands for such uses. These  
291 lands shall be made available for recreational use unless the  
292 district governing board can demonstrate that such uses are  
293 incompatible with the restoration goals of the Everglades  
294 Construction Project or the water quality and hydrological



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295 purposes of the STAs or would otherwise adversely impact the  
296 implementation of the project. The district shall give  
297 preferential consideration to the hiring of agricultural workers  
298 displaced as a result of the Everglades Construction Project,  
299 consistent with their qualifications and abilities, for the  
300 construction and operation of these STAs. The following  
301 milestones apply to the completion of the Everglades  
302 Construction Project as depicted in the February 15, 1994,  
303 conceptual design document:

304 1. The district must complete the final design of the STA  
305 1 East and West and pursue STA 1 East project components as part  
306 of a cost-shared program with the Federal Government. The  
307 district must be the local sponsor of the federal project that  
308 will include STA 1 East, and STA 1 West if so authorized by  
309 federal law. ~~Land acquisition shall be completed for STA 1 West  
310 by April 1, 1996, and for STA 1 East by July 1, 1998;~~

311 2. Construction of STA 1 East is to be completed under the  
312 direction of the United States Army Corps of Engineers in  
313 conjunction with the currently authorized C-51 flood control  
314 project ~~by July 1, 2002;~~

315 3. The district must complete construction of STA 1 West  
316 and STA 1 Inflow and Distribution Works under the direction of  
317 the United States Army Corps of Engineers, if the direction is  
318 authorized under federal law, in conjunction with the currently  
319 authorized C-51 flood control project, ~~by January 1, 1999;~~

320 ~~4. The district must complete construction of STA 2 by  
321 February 1, 1999;~~

322 4.5. The district must complete construction of STA 3/4 by  
323 October 1, 2003;



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324 ~~6. The district must complete construction of STA 5 by~~  
325 ~~January 1, 1999; and~~

326 5.7. The district must complete construction of STA 6; ~~by~~  
327 ~~October 1, 1997.~~

328 6. The district must, by December 31, 2006, complete  
329 construction of enhancements to the Everglades Construction  
330 Project recommended in the Long-Term Plan and initiate other  
331 pre-2006 strategies in the Plan; and

332 7.8. East Beach Water Control District, South Shore  
333 Drainage District, South Florida Conservancy District, East  
334 Shore Water Control District, and the lessee of agricultural  
335 lease number 3420 shall complete any system modifications  
336 described in the Everglades Construction Project to the extent  
337 that funds are available from the Everglades Fund. These  
338 entities shall divert the discharges described within the  
339 Everglades Construction Project within 60 days of completion of  
340 construction of the appropriate STA. Such required modifications  
341 shall be deemed to be a part of each district's plan of  
342 reclamation pursuant to chapter 298.

343 (b) *Everglades water supply and hydroperiod improvement*  
344 *and restoration.--*

345 1. A comprehensive program to revitalize the Everglades  
346 shall include programs and projects to improve the water  
347 quantity reaching the Everglades Protection Area at optimum  
348 times and improve hydroperiod deficiencies in the Everglades  
349 ecosystem. To the greatest extent possible, wasteful discharges  
350 of fresh water to tide shall be reduced, and water conservation  
351 practices and reuse measures shall be implemented by water  
352 users, consistent with law. Water supply management must include  
353 improvement of water quantity reaching the Everglades,



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354 correction of long-standing hydroperiod problems, and an  
355 increase in the total quantity of water flowing through the  
356 system. Water supply management must provide water supply for  
357 the Everglades National Park, the urban and agricultural areas,  
358 and the Florida Bay and must replace water previously available  
359 from the coastal ridge areas of southern Miami-Dade ~~Dade~~ County.  
360 The Everglades Construction Project redirects some water  
361 currently lost to tide. It is an important first step in  
362 completing hydroperiod improvement.

363 2. The district shall operate the Everglades Construction  
364 Project as specified in the February 15, 1994, conceptual design  
365 document, to provide additional inflows to the Everglades  
366 Protection Area. The increased flow from the project shall be  
367 directed to the Everglades Protection Area as needed to achieve  
368 an average annual increase of 28 percent compared to the  
369 baseline years of 1979 to 1988. Consistent with the design of  
370 the Everglades Construction Project and without demonstratively  
371 reducing water quality benefits, the regulatory releases will be  
372 timed and distributed to the Everglades Protection Area to  
373 maximize environmental benefits.

374 3. The district shall operate the Everglades Construction  
375 Project in accordance with the February 15, 1994, conceptual  
376 design document to maximize the water quantity benefits and  
377 improve the hydroperiod of the Everglades Protection Area. All  
378 reductions of flow to the Everglades Protection Area from BMP  
379 implementation will be replaced. The district shall develop a  
380 model to be used for quantifying the amount of water to be  
381 replaced. ~~The district shall publish in the Florida~~  
382 ~~Administrative Weekly a notice of rule development on the model~~  
383 ~~no later than July 1, 1994, and a notice of rulemaking no later~~



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384 ~~than July 1, 1995.~~ The timing and distribution of this replaced  
385 water will be directed to the Everglades Protection Area to  
386 maximize the natural balance of the Everglades Protection Area.

387 4. The Legislature recognizes the complexity of the  
388 Everglades watershed, as well as legal mandates under Florida  
389 and federal law. As local sponsor of the Central and Southern  
390 Florida Flood Control Project, the district must coordinate its  
391 water supply and hydroperiod programs with the Federal  
392 Government. Federal planning, research, operating guidelines,  
393 and restrictions for the Central and Southern Florida Flood  
394 Control Project now under review by federal agencies will  
395 provide important components of the district's Everglades  
396 Program. The department and district shall use their best  
397 efforts to seek the amendment of the authorized purposes of the  
398 project to include water quality protection, hydroperiod  
399 restoration, and environmental enhancement as authorized  
400 purposes of the Central and Southern Florida Flood Control  
401 Project, in addition to the existing purposes of water supply,  
402 flood protection, and allied purposes. Further, the department  
403 and the district shall use their best efforts to request that  
404 the Federal Government include in the evaluation of the  
405 regulation schedule for Lake Okeechobee a review of the  
406 regulatory releases, so as to facilitate releases of water into  
407 the Everglades Protection Area which further improve hydroperiod  
408 restoration.

409 5. The district, through cooperation with the federal and  
410 state agencies, shall develop other programs and methods to  
411 increase the water flow and improve the hydroperiod of the  
412 Everglades Protection Area.



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413 6. Nothing in this section is intended to provide an  
414 allocation or reservation of water or to modify the provisions  
415 of part II. All decisions regarding allocations and reservations  
416 of water shall be governed by applicable law.

417 7. The district shall proceed to expeditiously implement  
418 the minimum flows and levels for the Everglades Protection Area  
419 as required by s. 373.042 and shall expeditiously complete the  
420 Lower East Coast Water Supply Plan.

421 (c) *STA 3/4 modification.*--The Everglades Program will  
422 contribute to the restoration of the Rotenberger and Holey Land  
423 tracts. The Everglades Construction Project provides a first  
424 step toward restoration by improving hydroperiod with treated  
425 water for the Rotenberger tract and by providing a source of  
426 treated water for the Holey Land. It is further the intent of  
427 the Legislature that the easternmost tract of the Holey Land,  
428 known as the "Toe of the Boot," be removed from STA 3/4 under  
429 the circumstances set forth in this paragraph. The district  
430 shall proceed to modify the Everglades Construction Project,  
431 provided that the redesign achieves at least as many  
432 environmental and hydrological benefits as are included in the  
433 original design, including treatment of waters from sources  
434 other than the EAA, and does not delay construction of STA 3/4.  
435 The district is authorized to use eminent domain to acquire  
436 alternative lands, only if such lands are located within 1 mile  
437 of the northern border of STA 3/4.

438 (d) *Everglades research and monitoring program.*--

439 1. ~~By January 1996,~~ The department and the district shall  
440 review and evaluate available water quality data for the  
441 Everglades Protection Area and tributary waters and identify any  
442 additional information necessary to adequately describe water



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443 quality in the Everglades Protection Area and tributary waters.  
444 ~~By such date,~~ The department and the district shall also  
445 initiate a research and monitoring program to generate such  
446 additional information identified and to evaluate the  
447 effectiveness of the BMPs and STAs, as they are implemented, in  
448 improving water quality and maintaining designated and existing  
449 beneficial uses of the Everglades Protection Area and tributary  
450 waters. As part of the program, the district shall monitor all  
451 discharges into the Everglades Protection Area for purposes of  
452 determining compliance with state water quality standards.

453 2. The research and monitoring program shall evaluate the  
454 ecological and hydrological needs of the Everglades Protection  
455 Area, including the minimum flows and levels. Consistent with  
456 such needs, the program shall also evaluate water quality  
457 standards for the Everglades Protection Area and for the canals  
458 of the EAA, so that these canals can be classified in the manner  
459 set forth in paragraph (e) and protected as an integral part of  
460 the water management system which includes the STAs of the  
461 Everglades Construction Project and allows landowners in the EAA  
462 to achieve applicable water quality standards compliance by BMPs  
463 and STA treatment to the extent this treatment is available and  
464 effective.

465 3. The research and monitoring program shall include  
466 research seeking to optimize the design and operation of the  
467 STAs, including research to reduce outflow concentrations, and  
468 to identify other treatment and management methods and  
469 regulatory programs that are superior to STAs in achieving the  
470 intent and purposes of this section.

471 4. The research and monitoring program shall be conducted  
472 to allow completion by December 2001 of any research necessary



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473 to allow the department to propose a phosphorus criterion in the  
474 Everglades Protection Area, and to evaluate existing state water  
475 quality standards applicable to the Everglades Protection Area  
476 and existing state water quality standards and classifications  
477 applicable to the EAA canals. In developing the phosphorus  
478 criterion, the department shall also consider the minimum flows  
479 and levels for the Everglades Protection Area and the district's  
480 water supply plans for the Lower East Coast.

481 5. The district, in cooperation with the department, shall  
482 prepare a peer-reviewed interim report regarding the research  
483 and monitoring program, which shall be submitted no later than  
484 January 1, 1999, to the Governor, the President of the Senate,  
485 and the Speaker of the House of Representatives for their  
486 review. The interim report shall summarize all data and findings  
487 available as of July 1, 1998, on the effectiveness of STAs and  
488 BMPs in improving water quality. The interim report shall also  
489 include a summary of the then-available data and findings  
490 related to the following: the Lower East Coast Water Supply Plan  
491 of the district, the United States Environmental Protection  
492 Agency Everglades Mercury Study, the United States Army Corps of  
493 Engineers South Florida Ecosystem Restoration Study, the results  
494 of research and monitoring of water quality and quantity in the  
495 Everglades region, the degree of phosphorus discharge reductions  
496 achieved by BMPs and agricultural operations in the region, the  
497 current information on the ecological and hydrological needs of  
498 the Everglades, and the costs and benefits of phosphorus  
499 reduction alternatives. Prior to finalizing the interim report,  
500 the district shall conduct at least one scientific workshop and  
501 two public hearings on its proposed interim report. One public  
502 hearing must be held in Palm Beach County and the other must be



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503 held in either Miami-Dade County ~~Dade~~ or Broward County. The  
504 interim report shall be used by the department and the district  
505 in making any decisions regarding the implementation of the  
506 Everglades Construction Project subsequent to the completion of  
507 the interim report. The construction of STAs 3/4 shall not be  
508 commenced until 90 days after the interim report has been  
509 submitted to the Governor and the Legislature.

510 6. Beginning January 1, 2000, the district and the  
511 department shall annually issue a peer-reviewed report regarding  
512 the research and monitoring program that summarizes all data and  
513 findings. The department shall provide copies of the report to  
514 the Governor, the President of the Senate, and the Speaker of  
515 the House of Representatives. The report shall identify water  
516 quality parameters, in addition to phosphorus, which exceed  
517 state water quality standards or are causing or contributing to  
518 adverse impacts in the Everglades Protection Area.

519 7. The district shall continue research seeking to  
520 optimize the design and operation of STAs and to identify other  
521 treatment and management methods that are superior to STAs in  
522 achieving optimum water quality and water quantity for the  
523 benefit of the Everglades. The district shall optimize the  
524 design and operation of the STAs described in the Everglades  
525 Construction Project prior to expanding their size. Additional  
526 methods to achieve compliance with water quality standards shall  
527 not be limited to more intensive management of the STAs.

528 (e) *Evaluation of water quality standards.--*

529 1. The department and the district shall employ all means  
530 practicable to complete by December 31, 1998, any additional  
531 research necessary to:



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532 a. Numerically interpret for phosphorus the Class III  
533 narrative nutrient criterion necessary to meet water quality  
534 standards in the Everglades Protection Area; and

535 b. Evaluate existing water quality standards applicable to  
536 the Everglades Protection Area and EAA canals.

537

538 ~~This research shall be completed no later than December 31,~~  
539 ~~2001.~~

540 2. ~~By December 31, 2001, the department shall file a~~  
541 ~~notice of rulemaking in the Florida Administrative Weekly to~~  
542 ~~establish a phosphorus criterion in the Everglades Protection~~  
543 ~~Area.~~ In no case shall such phosphorus criterion allow waters in  
544 the Everglades Protection Area to be altered so as to cause an  
545 imbalance in the natural populations of aquatic flora or fauna.  
546 The phosphorus criterion shall be 10 parts per billion (ppb) in  
547 the Everglades Protection Area in the event the department does  
548 not adopt by rule such criterion by December 31, 2003. However,  
549 in the event the department fails to adopt a phosphorus  
550 criterion on or before December 31, 2002, any person whose  
551 substantial interests would be affected by the rulemaking shall  
552 have the right, on or before February 28, 2003, to petition for  
553 a writ of mandamus to compel the department to adopt by rule  
554 such criterion. Venue for the mandamus action must be Leon  
555 County. The court may stay implementation of the 10 parts per  
556 billion (ppb) criterion during the pendency of the mandamus  
557 proceeding upon a demonstration by the petitioner of irreparable  
558 harm in the absence of such relief. The department's phosphorus  
559 criterion, whenever adopted, shall supersede the 10 parts per  
560 billion (ppb) criterion otherwise established by this section,  
561 but shall not be lower than the natural conditions of the



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562 Everglades Protection Area and shall take into account spatial  
563 and temporal variability. The department's rule adopting a  
564 phosphorus criterion shall include moderating provisions during  
565 the implementation of the Long-Term Plan authorizing discharges  
566 based upon Best Available Phosphorus Reduction Technology  
567 providing net improvement to impacted areas. Discharges to  
568 unimpacted areas authorized by moderating provisions, including  
569 Best Available Phosphorus Reduction Technology, must be based  
570 upon a determination by the department that the environmental  
571 benefits of the discharge clearly outweigh potential adverse  
572 impacts.

573 3. The department shall use the best available information  
574 to define relationships between waters discharged to, and the  
575 resulting water quality in, the Everglades Protection Area. The  
576 department or the district shall use these relationships to  
577 establish discharge limits in permits for discharges into the  
578 EAA canals and the Everglades Protection Area necessary to  
579 prevent an imbalance in the natural populations of aquatic flora  
580 or fauna in the Everglades Protection Area, and to provide a net  
581 improvement in the areas already impacted. During the  
582 implementation of the Long-Term Plan, permits issued by the  
583 department shall be based on Best Available Phosphorus Reduction  
584 Technology and shall not include numeric discharge limits.  
585 Permits issued by the district shall require implementation of  
586 BMPs and may not include numeric discharge limits. Compliance  
587 with the phosphorus criterion shall be based upon a long-term  
588 geometric mean of concentration levels to be measured at  
589 sampling stations recognized from the research to be reasonably  
590 representative of receiving waters in the Everglades Protection  
591 Area, and so located so as to assure that the Everglades



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592 Protection Area is not altered so as to cause an imbalance in  
593 natural populations of aquatic flora and fauna and to assure a  
594 net improvement in the areas already impacted. For the  
595 Everglades National Park and the Arthur R. Marshall Loxahatchee  
596 National Wildlife Refuge, the method for measuring compliance  
597 with the phosphorus criterion shall be in a manner consistent  
598 with Appendices A and B, respectively, of the settlement  
599 agreement dated July 26, 1991, entered in case No. 88-1886-Civ-  
600 Hoeveler, United States District Court for the Southern District  
601 of Florida, that recognizes and provides for incorporation of  
602 relevant research.

603 4. The department's evaluation of any other water quality  
604 standards must include the department's antidegradation  
605 standards and EAA canal classifications. In recognition of the  
606 special nature of the conveyance canals of the EAA, as a  
607 component of the classification process, the department is  
608 directed to formally recognize by rulemaking existing actual  
609 beneficial uses of the conveyance canals in the EAA. This shall  
610 include recognition of the Class III designated uses of  
611 recreation, propagation and maintenance of a healthy, well-  
612 balanced population of fish and wildlife, the integrated water  
613 management purposes for which the Central and Southern Florida  
614 Flood Control Project was constructed, flood control, conveyance  
615 of water to and from Lake Okeechobee for urban and agricultural  
616 water supply, Everglades hydroperiod restoration, conveyance of  
617 water to the STAs, and navigation.

618 (f) *EAA best management practices.*--

619 1. The district, in cooperation with the department, shall  
620 develop and implement a water quality monitoring program to  
621 evaluate the effectiveness of the BMPs in achieving and



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622 maintaining compliance with state water quality standards and  
623 restoring and maintaining designated and existing beneficial  
624 uses. The program shall include an analysis of the effectiveness  
625 of the BMPs in treating constituents that are not being  
626 significantly improved by the STAs. The monitoring program shall  
627 include monitoring of appropriate parameters at representative  
628 locations.

629       2. The district shall continue to require and enforce the  
630 BMP and other requirements of chapters 40E-61 and 40E-63,  
631 Florida Administrative Code, during the terms of the existing  
632 permits issued pursuant to those rules. Chapter 40E-61, Florida  
633 Administrative Code, may be amended to include the BMPs required  
634 by chapter 40E-63, Florida Administrative Code. Prior to the  
635 expiration of existing permits, and during each 5-year term of  
636 subsequent permits as provided for in this section, those rules  
637 shall be amended to implement a comprehensive program of  
638 research, testing, and implementation of BMPs that will address  
639 all water quality standards within the EAA and Everglades  
640 Protection Area. Under this program:

641       a. EAA landowners, through the EAA Environmental  
642 Protection District or otherwise, shall sponsor a program of BMP  
643 research with qualified experts to identify appropriate BMPs.

644       b. Consistent with the water quality monitoring program,  
645 BMPs will be field-tested in a sufficient number of  
646 representative sites in the EAA to reflect soil and crop types  
647 and other factors that influence BMP design and effectiveness.

648       c. BMPs as required for varying crops and soil types shall  
649 be included in permit conditions in the 5-year permits issued  
650 pursuant to this section.



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651 d. The district shall conduct research in cooperation with  
652 EAA landowners to identify water quality parameters that are not  
653 being significantly improved either by the STAs or the BMPs, and  
654 to identify further BMP strategies needed to address these  
655 parameters.

656 3. The Legislature finds that through the implementation  
657 of the Everglades BMPs Program and the implementation of the  
658 Everglades Construction Project, reasonable further progress  
659 will be made towards addressing water quality requirements of  
660 the EAA canals and the Everglades Protection Area. Permittees  
661 within the EAA and the C-139 Basin who are in full compliance  
662 with the conditions of permits under chapters 40E-61 and 40E-63,  
663 Florida Administrative Code, have made all payments required  
664 under the Everglades Program, and are in compliance with  
665 subparagraph (a)8., if applicable, shall not be required to  
666 implement additional water quality improvement measures, prior  
667 to December 31, 2006, other than those required by subparagraph  
668 2., with the following exceptions:

669 a. Nothing in this subparagraph shall limit the existing  
670 authority of the department or the district to limit or regulate  
671 discharges that pose a significant danger to the public health  
672 and safety; and

673 b. New land uses and new stormwater management facilities  
674 other than alterations to existing agricultural stormwater  
675 management systems for water quality improvements shall not be  
676 accorded the compliance established by this section. Permits may  
677 be required to implement improvements or alterations to existing  
678 agricultural water management systems.

679 4. As of December 31, 2006, all permits, including those  
680 issued prior to that date, shall require implementation of



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681 additional water quality measures, taking into account the water  
682 quality treatment actually provided by the STAs and the  
683 effectiveness of the BMPs. As of that date, no permittee's  
684 discharge shall cause or contribute to any violation of water  
685 quality standards in the Everglades Protection Area.

686 5. Effective immediately, landowners within the C-139  
687 Basin shall not collectively exceed an annual average loading of  
688 phosphorus ~~of 28.7 metric tons~~ based proportionately on the  
689 historical rainfall for the C-139 Basin over the period of  
690 October 1, 1978, to September 30, 1988. New surface inflows  
691 shall not increase the annual average loading of phosphorus  
692 stated above. Provided that the C-139 Basin does not exceed this  
693 annual average loading, all landowners within the Basin shall be  
694 in compliance for that year. Compliance determinations for  
695 individual landowners within the C-139 Basin for remedial  
696 action, if the Basin is determined by the district to be out of  
697 compliance for that year, shall be based on the landowners'  
698 proportional share of the total phosphorus loading ~~of 28.7~~  
699 ~~metric tons~~. The total phosphorus discharge load shall be  
700 determined as set forth in Appendix B2 of Rule 40E-63-43,  
701 Everglades Program, Florida Administrative Code ~~by a method~~  
702 ~~consistent with Appendix 40E-63-3, Florida Administrative Code,~~  
703 ~~disregarding the 25-percent phosphorus reduction factor.~~

704 6. The district, in cooperation with the department, shall  
705 develop and implement a water quality monitoring program to  
706 evaluate the quality of the discharge from the C-139 Basin. Upon  
707 determination by the department or the district that the C-139  
708 Basin is exceeding any presently existing water quality  
709 standards, the district shall require landowners within the C-  
710 139 Basin to implement BMPs appropriate to the land uses within



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711 the C-139 Basin consistent with subparagraph 2. Thereafter, the  
 712 provisions of subparagraphs 2.-4. shall apply to the landowners  
 713 within the C-139 Basin.

714 (4) EVERGLADES PROGRAM.--

715 (g) *Monitoring and control of exotic species.*--

716 1. The district shall establish a biological monitoring  
 717 network throughout the Everglades Protection Area and shall  
 718 prepare a survey of exotic species at least every 2 years.

719 2. In addition, the district shall establish a program to  
 720 coordinate with federal, state, or other governmental entities  
 721 the control of continued expansion and the removal of these  
 722 exotic species. The district's program shall give high priority  
 723 to species affecting the largest areal extent within the  
 724 Everglades Protection Area.

725 (6) EVERGLADES AGRICULTURAL PRIVILEGE TAX.--

726 (a) There is hereby imposed an annual Everglades  
 727 agricultural privilege tax for the privilege of conducting an  
 728 agricultural trade or business on:

729 1. All real property located within the EAA that is  
 730 classified as agricultural under the provisions of chapter 193;  
 731 and

732 2. Leasehold or other interests in real property located  
 733 within the EAA owned by the United States, the state, or any  
 734 agency thereof permitting the property to be used for  
 735 agricultural purposes in a manner that would allow such property  
 736 to be classified as agricultural under the provisions of chapter  
 737 193 if not governmentally owned, whether or not such property is  
 738 actually classified as agricultural under the provisions of  
 739 chapter 193.

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741 It is hereby determined by the Legislature that the privilege of  
 742 conducting an agricultural trade or business on such property  
 743 constitutes a reasonable basis for imposition of the Everglades  
 744 agricultural privilege tax and that logical differences exist  
 745 between the agricultural use of such property and the use of  
 746 other property within the EAA for residential or nonagricultural  
 747 commercial use. The Everglades agricultural privilege tax shall  
 748 constitute a lien against the property, or the leasehold or  
 749 other interest in governmental property permitting such property  
 750 to be used for agricultural purposes, described on the  
 751 Everglades agricultural privilege tax roll. The lien shall be in  
 752 effect from January 1 of the year the tax notice is mailed until  
 753 discharged by payment and shall be equal in rank and dignity  
 754 with the liens of all state, county, district, or municipal  
 755 taxes and non-ad valorem assessments imposed pursuant to general  
 756 law, special act, or local ordinance and shall be superior in  
 757 dignity to all other liens, titles, and claims.

758 (b) The Everglades agricultural privilege tax, other than  
 759 for leasehold or other interests in governmental property  
 760 permitting such property to be used for agricultural purposes,  
 761 shall be collected in the manner provided for ad valorem taxes.  
 762 By September 15 of each year, the governing board of the  
 763 district shall certify by resolution an Everglades agricultural  
 764 privilege tax roll on compatible electronic medium to the tax  
 765 collector of each county in which a portion of the EAA is  
 766 located. The district shall also produce one copy of the roll in  
 767 printed form which shall be available for inspection by the  
 768 public. The district shall post the Everglades agricultural  
 769 privilege tax for each parcel on the roll. The tax collector  
 770 shall not accept any such roll that is not certified on



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771 compatible electronic medium and that does not contain the  
 772 posting of the Everglades agricultural privilege tax for each  
 773 parcel. It is the responsibility of the district that such rolls  
 774 be free of errors and omissions. Alterations to such rolls may  
 775 be made by the executive director of the district, or a  
 776 designee, up to 10 days before certification. If the tax  
 777 collector or any taxpayer discovers errors or omissions on such  
 778 roll, such person may request the district to file a corrected  
 779 roll or a correction of the amount of any Everglades  
 780 agricultural privilege tax. Other than for leasehold or other  
 781 interests in governmental property permitting such property to  
 782 be used for agricultural purposes, Everglades agricultural  
 783 privilege taxes collected pursuant to this section shall be  
 784 included in the combined notice for ad valorem taxes and non-ad  
 785 valorem assessments provided for in s. 197.3635. Such Everglades  
 786 agricultural privilege taxes shall be listed in the portion of  
 787 the combined notice utilized for non-ad valorem assessments. A  
 788 separate mailing is authorized only as a solution to the most  
 789 exigent factual circumstances. However, if a tax collector  
 790 cannot merge an Everglades agricultural privilege tax roll to  
 791 produce such a notice, the tax collector shall mail a separate  
 792 notice of Everglades agricultural privilege taxes or shall  
 793 direct the district to mail such a separate notice. In deciding  
 794 whether a separate mailing is necessary, the tax collector shall  
 795 consider all costs to the district and taxpayers of such a  
 796 separate mailing and the adverse effects to the taxpayers of  
 797 delayed and multiple notices. The district shall bear all costs  
 798 associated with any separate notice. Everglades agricultural  
 799 privilege taxes collected pursuant to this section shall be  
 800 subject to all collection provisions of chapter 197, including



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801 provisions relating to discount for early payment, prepayment by  
 802 installment method, deferred payment, penalty for delinquent  
 803 payment, and issuance and sale of tax certificates and tax deeds  
 804 for nonpayment. Everglades agricultural privilege taxes for  
 805 leasehold or other interests in property owned by the United  
 806 States, the state, or any agency thereof permitting such  
 807 property to be used for agricultural purposes shall be included  
 808 on the notice provided pursuant to s. 196.31, a copy of which  
 809 shall be provided to lessees or other interestholders  
 810 registering with the district, and shall be collected from the  
 811 lessee or other appropriate interestholder and remitted to the  
 812 district immediately upon collection. Everglades agricultural  
 813 privilege taxes included on the statement provided pursuant to  
 814 s. 196.31 shall be due and collected on or prior to the next  
 815 April 1 following provision of the notice. Proceeds of the  
 816 Everglades agricultural privilege taxes shall be distributed by  
 817 the tax collector to the district. Each tax collector shall be  
 818 paid a commission equal to the actual cost of collection, not to  
 819 exceed 2 percent, on the amount of Everglades agricultural  
 820 privilege taxes collected and remitted. Notwithstanding any  
 821 general law or special act to the contrary, Everglades  
 822 agricultural privilege taxes shall not be included on the notice  
 823 of proposed property taxes provided for in s. 200.069.

824 (c) The initial Everglades agricultural privilege tax roll  
 825 shall be certified for the tax notices mailed in November 1994.  
 826 Incentive credits to the Everglades agricultural privilege taxes  
 827 to be included on the initial Everglades agricultural privilege  
 828 tax roll, if any, shall be based upon the total phosphorus load  
 829 reduction for the year ending April 30, 1993. The Everglades



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830 agricultural privilege taxes for each year shall be computed in  
831 the following manner:

832 1. Annual Everglades agricultural privilege taxes shall be  
833 charged for the privilege of conducting an agricultural trade or  
834 business on each acre of real property or portion thereof. The  
835 annual Everglades agricultural privilege tax shall be \$24.89 per  
836 acre for the tax notices mailed in November 1994 through  
837 November 1997; \$27 per acre for the tax notices mailed in  
838 November 1998 through November 2001; \$31 per acre for the tax  
839 notices mailed in November 2002 through November 2005; and \$35  
840 per acre for the tax notices mailed in November 2006 through  
841 November 2013.

842 2. It is the intent of the Legislature to encourage the  
843 performance of best management practices to maximize the  
844 reduction of phosphorus loads at points of discharge from the  
845 EAA by providing an incentive credit against the Everglades  
846 agricultural privilege taxes set forth in subparagraph 1. The  
847 total phosphorus load reduction shall be measured for the entire  
848 EAA by comparing the actual measured total phosphorus load  
849 attributable to the EAA for each annual period ending on April  
850 30 to the total estimated phosphorus load that would have  
851 occurred during the 1979-1988 base period using the model for  
852 total phosphorus load determinations provided in chapter 40E-63,  
853 Florida Administrative Code, utilizing the technical information  
854 and procedures contained in Section IV-EAA Period of Record Flow  
855 and Phosphorus Load Calculations; Section V-Monitoring  
856 Requirements; and Section VI-Phosphorus Load Allocations and  
857 Compliance Calculations of the Draft Technical Document in  
858 Support of chapter 40E-63, Florida Administrative Code - Works  
859 of the District within the Everglades, March 3, 1992, and the



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860 Standard Operating Procedures for Water Quality Collection in  
861 Support of the Everglades Water Condition Report, dated February  
862 18, 1994. The model estimates the total phosphorus load that  
863 would have occurred during the 1979-1988 base period by  
864 substituting the rainfall conditions for such annual period  
865 ending April 30 for the conditions that were used to calibrate  
866 the model for the 1979-1988 base period. The data utilized to  
867 calculate the actual loads attributable to the EAA shall be  
868 adjusted to eliminate the effect of any load and flow that were  
869 not included in the 1979-1988 base period as defined in chapter  
870 40E-63, Florida Administrative Code. The incorporation of the  
871 method of measuring the total phosphorus load reduction provided  
872 in this subparagraph is intended to provide a legislatively  
873 approved aid to the governing board of the district in making an  
874 annual ministerial determination of any incentive credit.

875 3. Phosphorus load reductions calculated in the manner  
876 described in subparagraph 2. and rounded to the nearest whole  
877 percentage point for each annual period beginning on May 1 and  
878 ending on April 30 shall be used to compute incentive credits to  
879 the Everglades agricultural privilege taxes to be included on  
880 the annual tax notices mailed in November of the next ensuing  
881 calendar year. Incentive credits, if any, will reduce the  
882 Everglades agricultural privilege taxes set forth in  
883 subparagraph 1. only to the extent that the phosphorus load  
884 reduction exceeds 25 percent. Subject to subparagraph 4., the  
885 reduction of phosphorus load by each percentage point in excess  
886 of 25 percent, computed for the 12-month period ended on April  
887 30 of the calendar year immediately preceding certification of  
888 the Everglades agricultural privilege tax, shall result in the  
889 following incentive credits: \$0.33 per acre for the tax notices



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890 mailed in November 1994 through November 1997; \$0.54 per acre  
 891 for the tax notices mailed in November 1998 through November  
 892 2001; \$0.61 per acre for the tax notices mailed in November 2002  
 893 through November 2005, and \$0.65 per acre for the tax notices  
 894 mailed in November 2006 through November 2013. The determination  
 895 of incentive credits, if any, shall be documented by resolution  
 896 of the governing board of the district adopted prior to or at  
 897 the time of the adoption of its resolution certifying the annual  
 898 Everglades agricultural privilege tax roll to the appropriate  
 899 tax collector.

900 4. Notwithstanding subparagraph 3., incentive credits for  
 901 the performance of best management practices shall not reduce  
 902 the minimum annual Everglades agricultural privilege tax to less  
 903 than \$24.89 per acre, which annual Everglades agricultural  
 904 privilege tax as adjusted in the manner required by paragraph  
 905 (e) shall be known as the "minimum tax." To the extent that the  
 906 application of incentive credits for the performance of best  
 907 management practices would reduce the annual Everglades  
 908 agricultural privilege tax to an amount less than the minimum  
 909 tax, then the unused or excess incentive credits for the  
 910 performance of best management practices shall be carried  
 911 forward, on a phosphorus load percentage basis, to be applied as  
 912 incentive credits in subsequent years. Any unused or excess  
 913 incentive credits remaining after certification of the  
 914 Everglades agricultural privilege tax roll for the tax notices  
 915 mailed in November 2013 shall be canceled.

916 5. Notwithstanding the schedule of Everglades agricultural  
 917 privilege taxes set forth in subparagraph 1., the owner, lessee,  
 918 or other appropriate interestholder of any property shall be  
 919 entitled to have the Everglades agricultural privilege tax for



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920 any parcel of property reduced to the minimum tax, commencing  
 921 with the tax notices mailed in November 1996 for parcels of  
 922 property participating in the early baseline option as defined  
 923 in chapter 40E-63, Florida Administrative Code, and with the tax  
 924 notices mailed in November 1997 for parcels of property not  
 925 participating in the early baseline option, upon compliance with  
 926 the requirements set forth in this subparagraph. The owner,  
 927 lessee, or other appropriate interestholder shall file an  
 928 application with the executive director of the district prior to  
 929 July 1 for consideration of reduction to the minimum tax on the  
 930 Everglades agricultural privilege tax roll to be certified for  
 931 the tax notice mailed in November of the same calendar year and  
 932 shall have the burden of proving the reduction in phosphorus  
 933 load attributable to such parcel of property. The phosphorus  
 934 load reduction for each discharge structure serving the parcel  
 935 shall be measured as provided in chapter 40E-63, Florida  
 936 Administrative Code, and the permit issued for such property  
 937 pursuant to chapter 40E-63, Florida Administrative Code. A  
 938 parcel of property which has achieved the following annual  
 939 phosphorus load reduction standards shall have the minimum tax  
 940 included on the annual tax notice mailed in November of the next  
 941 ensuing calendar year: 30 percent or more for the tax notices  
 942 mailed in November 1994 through November 1997; 35 percent or  
 943 more for the tax notices mailed in November 1998 through  
 944 November 2001; 40 percent or more for the tax notices mailed in  
 945 November 2002 through November 2005; and 45 percent or more for  
 946 the tax notices mailed in November 2006 through November 2013.  
 947 In addition, any parcel of property that achieves an annual flow  
 948 weighted mean concentration of 50 parts per billion (ppb) of  
 949 phosphorus at each discharge structure serving the property for



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950 any year ending April 30 shall have the minimum tax included on  
 951 the annual tax notice mailed in November of the next ensuing  
 952 calendar year. Any annual phosphorus reductions that exceed the  
 953 amount necessary to have the minimum tax included on the annual  
 954 tax notice for any parcel of property shall be carried forward  
 955 to the subsequent years' phosphorus load reduction to determine  
 956 if the minimum tax shall be included on the annual tax notice.  
 957 The governing board of the district shall deny or grant the  
 958 application by resolution adopted prior to or at the time of the  
 959 adoption of its resolution certifying the annual Everglades  
 960 agricultural privilege tax roll to the appropriate tax  
 961 collector.

962 6. The annual Everglades agricultural privilege tax for  
 963 the tax notices mailed in November 2014 through November 2016  
 964 shall be \$25 per acre and for tax notices mailed in November  
 965 2017 and thereafter shall be \$10 per acre.

966 (d) For purposes of this paragraph, "vegetable acreage"  
 967 means, for each tax year, any portion of a parcel of property  
 968 used for a period of not less than 8 months for the production  
 969 of vegetable crops, including sweet corn, during the 12 months  
 970 ended September 30 of the year preceding the tax year. Land  
 971 preparation, crop rotation, and fallow periods shall not  
 972 disqualify property from classification as vegetable acreage if  
 973 such property is actually used for the production of vegetable  
 974 crops.

975 1. It is hereby determined by the Legislature that  
 976 vegetable farming in the EAA is subject to volatile market  
 977 conditions and is particularly subject to crop loss or damage  
 978 due to freezes, flooding, and drought. It is further determined  
 979 by the Legislature that, due to the foregoing factors,



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980 imposition of an Everglades agricultural privilege tax upon  
 981 vegetable acreage in excess of the minimum tax could create a  
 982 severe economic hardship and impair the production of vegetable  
 983 crops. Notwithstanding the schedule of Everglades agricultural  
 984 privilege taxes set forth in subparagraph (c)1., the Everglades  
 985 agricultural privilege tax for vegetable acreage shall be the  
 986 minimum tax, and vegetable acreage shall not be entitled to any  
 987 incentive credits.

988 2. If either the Governor, the President of the United  
 989 States, or the United States Department of Agriculture declares  
 990 the existence of a state of emergency or disaster resulting from  
 991 extreme natural conditions impairing the ability of vegetable  
 992 acreage to produce crops, payment of the Everglades agricultural  
 993 privilege taxes imposed for the privilege of conducting an  
 994 agricultural trade or business on such property shall be  
 995 deferred for a period of 1 year, and all subsequent annual  
 996 payments shall be deferred for the same period.

997 a. If the declaration occurs between April 1 and October  
 998 31, the Everglades agricultural privilege tax to be included on  
 999 the next annual tax notice will be deferred to the subsequent  
 1000 annual tax notice.

1001 b. If the declaration occurs between November 1 and March  
 1002 31 and the Everglades agricultural privilege tax included on the  
 1003 most recent tax notice has not been paid, such Everglades  
 1004 agricultural privilege tax will be deferred to the next annual  
 1005 tax notice.

1006 c. If the declaration occurs between November 1 and March  
 1007 31 and the Everglades agricultural privilege tax included on the  
 1008 most recent tax notice has been paid, the Everglades



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1009 agricultural privilege tax to be included on the next annual tax  
 1010 notice will be deferred to the subsequent annual tax notice.

1011 3. In the event payment of Everglades agricultural  
 1012 privilege taxes is deferred pursuant to this paragraph, the  
 1013 district must record a notice in the official records of each  
 1014 county in which vegetable acreage subject to such deferment is  
 1015 located. The recorded notice must describe each parcel of  
 1016 property as to which Everglades agricultural privilege taxes  
 1017 have been deferred and the amount deferred for such property. If  
 1018 all or any portion of the property as to which Everglades  
 1019 agricultural privilege taxes have been deferred ceases to be  
 1020 classified as agricultural under the provisions of chapter 193  
 1021 or otherwise subject to the Everglades agricultural privilege  
 1022 tax, all deferred amounts must be included on the tax notice for  
 1023 such property mailed in November of the first tax year for which  
 1024 such property is not subject to the Everglades agricultural  
 1025 privilege tax. After a property owner has paid all outstanding  
 1026 Everglades agricultural privilege taxes, including any deferred  
 1027 amounts, the district shall provide the property owner with a  
 1028 recordable instrument evidencing the payment of all outstanding  
 1029 amounts.

1030 4. The owner, lessee, or other appropriate interestholder  
 1031 must file an application with the executive director of the  
 1032 district prior to July 1 for classification of a portion of the  
 1033 property as vegetable acreage on the Everglades agricultural  
 1034 privilege tax roll to be certified for the tax notice mailed in  
 1035 November of the same calendar year and shall have the burden of  
 1036 proving the number of acres used for the production of vegetable  
 1037 crops during the year in which incentive credits are determined  
 1038 and the period of such use. The governing board of the district



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1039 shall deny or grant the application by resolution adopted prior  
 1040 to or at the time of the adoption of its resolution certifying  
 1041 the annual Everglades agricultural privilege tax roll to the  
 1042 appropriate tax collector.

1043 5. This paragraph does not relieve vegetable acreage from  
 1044 the performance of best management practices specified in  
 1045 chapter 40E-63, Florida Administrative Code.

1046 (e) If, for any tax year, the number of acres subject to  
 1047 the Everglades agricultural privilege tax is less than the  
 1048 number of acres included on the Everglades agricultural  
 1049 privilege tax roll certified for the tax notices mailed in  
 1050 November 1994, the minimum tax shall be subject to increase in  
 1051 the manner provided in this paragraph. In determining the number  
 1052 of acres subject to the Everglades agricultural privilege tax  
 1053 for purposes of this paragraph, property acquired by a not-for-  
 1054 profit entity for purposes of conservation and preservation, the  
 1055 United States, or the state, or any agency thereof, and removed  
 1056 from the Everglades agricultural privilege tax roll after  
 1057 January 1, 1994, shall be treated as subject to the tax even  
 1058 though no tax is imposed or due: in its entirety, for tax  
 1059 notices mailed prior to November 2000; to the extent its area  
 1060 exceeds 4 percent of the total area of property subject to the  
 1061 Everglades agricultural tax, for tax notices mailed in November  
 1062 2000 through November 2005; and to the extent its area exceeds 8  
 1063 percent of the total area of property subject to the Everglades  
 1064 agricultural tax, for tax notices mailed in November 2006 and  
 1065 thereafter. For each tax year, the district shall determine the  
 1066 amount, if any, by which the sum of the following exceeds  
 1067 \$12,367,000:



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1068           1. The product of the minimum tax multiplied by the number  
 1069 of acres subject to the Everglades agricultural privilege tax;  
 1070 and

1071           2. The ad valorem tax increment, as defined in this  
 1072 subparagraph.

1073  
 1074 The aggregate of such annual amounts, less any portion  
 1075 previously applied to eliminate or reduce future increases in  
 1076 the minimum tax, as described in this paragraph, shall be known  
 1077 as the "excess tax amount." If for any tax year, the amount  
 1078 computed by multiplying the minimum tax by the number of acres  
 1079 then subject to the Everglades agricultural privilege tax is  
 1080 less than \$12,367,000, the excess tax amount shall be applied in  
 1081 the following manner. If the excess tax amount exceeds such  
 1082 difference, an amount equal to the difference shall be deducted  
 1083 from the excess tax amount and applied to eliminate any increase  
 1084 in the minimum tax. If such difference exceeds the excess tax  
 1085 amount, the excess tax amount shall be applied to reduce any  
 1086 increase in the minimum tax. In such event, a new minimum tax  
 1087 shall be computed by subtracting the remaining excess tax amount  
 1088 from \$12,367,000 and dividing the result by the number of acres  
 1089 subject to the Everglades agricultural privilege tax for such  
 1090 tax year. For purposes of this paragraph, the "ad valorem tax  
 1091 increment" means 50 percent of the difference between the amount  
 1092 of ad valorem taxes actually imposed by the district for the  
 1093 immediate prior tax year against property included on the  
 1094 Everglades agricultural privilege tax roll certified for the tax  
 1095 notices mailed in November 1994 that was not subject to the  
 1096 Everglades agricultural privilege tax during the immediate prior  
 1097 tax year and the amount of ad valorem taxes that would have been



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1098 imposed against such property for the immediate prior tax year  
 1099 if the taxable value of each acre had been equal to the average  
 1100 taxable value of all other land classified as agricultural  
 1101 within the EAA for such year; however, the ad valorem tax  
 1102 increment for any year shall not exceed the amount that would  
 1103 have been derived from such property from imposition of the  
 1104 minimum tax during the immediate prior tax year.

1105 (f) Any owner, lessee, or other appropriate interestholder  
 1106 of property subject to the Everglades agricultural privilege tax  
 1107 may contest the Everglades agricultural privilege tax by filing  
 1108 an action in circuit court.

1109 1. No action may be brought to contest the Everglades  
 1110 agricultural privilege tax after 60 days from the date the tax  
 1111 notice that includes the Everglades agricultural privilege tax  
 1112 is mailed by the tax collector. Before an action to contest the  
 1113 Everglades agricultural privilege tax may be brought, the  
 1114 taxpayer shall pay to the tax collector the amount of the  
 1115 Everglades agricultural privilege tax which the taxpayer admits  
 1116 in good faith to be owing. The tax collector shall issue a  
 1117 receipt for the payment, and the receipt shall be filed with the  
 1118 complaint. Payment of an Everglades agricultural privilege tax  
 1119 shall not be deemed an admission that such tax was due and shall  
 1120 not prejudice the right to bring a timely action to challenge  
 1121 such tax and seek a refund. No action to contest the Everglades  
 1122 agricultural privilege tax may be maintained, and such action  
 1123 shall be dismissed, unless all Everglades agricultural privilege  
 1124 taxes imposed in years after the action is brought, which the  
 1125 taxpayer in good faith admits to be owing, are paid before they  
 1126 become delinquent. The requirements of this subparagraph are  
 1127 jurisdictional.



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1128           2. In any action involving a challenge of the Everglades  
1129 agricultural privilege tax, the court shall assess all costs. If  
1130 the court finds that the amount of tax owed by the taxpayer is  
1131 greater than the amount the taxpayer has in good faith admitted  
1132 and paid, it shall enter judgment against the taxpayer for the  
1133 deficiency and for interest on the deficiency at the rate of 12  
1134 percent per year from the date the tax became delinquent. If it  
1135 finds that the amount of tax which the taxpayer has admitted to  
1136 be owing is grossly disproportionate to the amount of tax found  
1137 to be due and that the taxpayer's admission was not made in good  
1138 faith, the court shall also assess a penalty at the rate of 25  
1139 percent of the deficiency per year from the date the tax became  
1140 delinquent. The court may issue injunctions to restrain the sale  
1141 of property for any Everglades agricultural privilege tax which  
1142 appears to be contrary to law or equity.

1143           (g) Notwithstanding any contrary provisions in chapter  
1144 120, or any provision of any other law, an action in circuit  
1145 court shall be the exclusive remedy to challenge the assessment  
1146 of an Everglades agricultural privilege tax and owners of  
1147 property subject to the Everglades agricultural privilege tax  
1148 shall have no right or standing to initiate administrative  
1149 proceedings under chapter 120 to challenge the assessment of an  
1150 Everglades agricultural privilege tax, including specifically,  
1151 and without limitation, the annual certification by the district  
1152 governing board of the Everglades agricultural privilege tax  
1153 roll to the appropriate tax collector, the annual calculation of  
1154 any incentive credit for phosphorus level reductions, the denial  
1155 of an application for exclusion from the Everglades agricultural  
1156 privilege tax, the calculation of the minimum tax adjustments  
1157 provided in paragraph (e), the denial of an application for



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1158 reduction to the minimum tax, and the denial of any application  
 1159 for classification as vegetable acreage, deferment of payment  
 1160 for vegetable acreage, or correction of any alleged error in the  
 1161 Everglades agricultural privilege tax roll.

1162 (h) In recognition of the findings set forth in subsection  
 1163 (1), the Legislature finds that the assessment and use of the  
 1164 Everglades agricultural privilege tax is a matter of concern to  
 1165 all areas of Florida and the Legislature intends this act to be  
 1166 a general law authorization of the tax within the meaning of s.  
 1167 9, Art. VII of the State Constitution and that payment of the  
 1168 tax complies with the obligations of owners and users of land  
 1169 under s. 7(b), Art. II of the State Constitution.

1170 (7) C-139 AGRICULTURAL PRIVILEGE TAX.--

1171 (a) There is hereby imposed an annual C-139 agricultural  
 1172 privilege tax for the privilege of conducting an agricultural  
 1173 trade or business on:

1174 1. All real property located within the C-139 Basin that  
 1175 is classified as agricultural under the provisions of chapter  
 1176 193; and

1177 2. Leasehold or other interests in real property located  
 1178 within the C-139 Basin owned by the United States, the state, or  
 1179 any agency thereof permitting the property to be used for  
 1180 agricultural purposes in a manner that would result in such  
 1181 property being classified as agricultural under the provisions  
 1182 of chapter 193 if not governmentally owned, whether or not such  
 1183 property is actually classified as agricultural under the  
 1184 provisions of chapter 193.

1185  
 1186 It is hereby determined by the Legislature that the privilege of  
 1187 conducting an agricultural trade or business on such property



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1188 constitutes a reasonable basis for imposing the C-139  
1189 agricultural privilege tax and that logical differences exist  
1190 between the agricultural use of such property and the use of  
1191 other property within the C-139 Basin for residential or  
1192 nonagricultural commercial use. The C-139 agricultural privilege  
1193 tax shall constitute a lien against the property, or the  
1194 leasehold or other interest in governmental property permitting  
1195 such property to be used for agricultural purposes, described on  
1196 the C-139 agricultural privilege tax roll. The lien shall be in  
1197 effect from January 1 of the year the tax notice is mailed until  
1198 discharged by payment and shall be equal in rank and dignity  
1199 with the liens of all state, county, district, or municipal  
1200 taxes and non-ad valorem assessments imposed pursuant to general  
1201 law, special act, or local ordinance and shall be superior in  
1202 dignity to all other liens, titles, and claims.

1203 (b) The C-139 agricultural privilege tax, other than for  
1204 leasehold or other interests in governmental property permitting  
1205 such property to be used for agricultural purposes, shall be  
1206 collected in the manner provided for ad valorem taxes. By  
1207 September 15 of each year, the governing board of the district  
1208 shall certify by resolution a C-139 agricultural privilege tax  
1209 roll on compatible electronic medium to the tax collector of  
1210 each county in which a portion of the C-139 Basin is located.  
1211 The district shall also produce one copy of the roll in printed  
1212 form which shall be available for inspection by the public. The  
1213 district shall post the C-139 agricultural privilege tax for  
1214 each parcel on the roll. The tax collector shall not accept any  
1215 such roll that is not certified on compatible electronic medium  
1216 and that does not contain the posting of the C-139 agricultural  
1217 privilege tax for each parcel. It is the responsibility of the



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1218 district that such rolls be free of errors and omissions.  
 1219 Alterations to such rolls may be made by the executive director  
 1220 of the district, or a designee, up to 10 days before  
 1221 certification. If the tax collector or any taxpayer discovers  
 1222 errors or omissions on such roll, such person may request the  
 1223 district to file a corrected roll or a correction of the amount  
 1224 of any C-139 agricultural privilege tax. Other than for  
 1225 leasehold or other interests in governmental property permitting  
 1226 such property to be used for agricultural purposes, C-139  
 1227 agricultural privilege taxes collected pursuant to this section  
 1228 shall be included in the combined notice for ad valorem taxes  
 1229 and non-ad valorem assessments provided for in s. 197.3635. Such  
 1230 C-139 agricultural privilege taxes shall be listed in the  
 1231 portion of the combined notice utilized for non-ad valorem  
 1232 assessments. A separate mailing is authorized only as a solution  
 1233 to the most exigent factual circumstances. However, if a tax  
 1234 collector cannot merge a C-139 agricultural privilege tax roll  
 1235 to produce such a notice, the tax collector shall mail a  
 1236 separate notice of C-139 agricultural privilege taxes or shall  
 1237 direct the district to mail such a separate notice. In deciding  
 1238 whether a separate mailing is necessary, the tax collector shall  
 1239 consider all costs to the district and taxpayers of such a  
 1240 separate mailing and the adverse effects to the taxpayers of  
 1241 delayed and multiple notices. The district shall bear all costs  
 1242 associated with any separate notice. C-139 agricultural  
 1243 privilege taxes collected pursuant to this section shall be  
 1244 subject to all collection provisions of chapter 197, including  
 1245 provisions relating to discount for early payment, prepayment by  
 1246 installment method, deferred payment, penalty for delinquent  
 1247 payment, and issuance and sale of tax certificates and tax deeds



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1248 for nonpayment. C-139 agricultural privilege taxes for leasehold  
 1249 or other interests in property owned by the United States, the  
 1250 state, or any agency thereof permitting such property to be used  
 1251 for agricultural purposes shall be included on the notice  
 1252 provided pursuant to s. 196.31, a copy of which shall be  
 1253 provided to lessees or other interestholders registering with  
 1254 the district, and shall be collected from the lessee or other  
 1255 appropriate interestholder and remitted to the district  
 1256 immediately upon collection. C-139 agricultural privilege taxes  
 1257 included on the statement provided pursuant to s. 196.31 shall  
 1258 be due and collected on or prior to the next April 1 following  
 1259 provision of the notice. Proceeds of the C-139 agricultural  
 1260 privilege taxes shall be distributed by the tax collector to the  
 1261 district. Each tax collector shall be paid a commission equal to  
 1262 the actual cost of collection, not to exceed 2 percent, on the  
 1263 amount of C-139 agricultural privilege taxes collected and  
 1264 remitted. Notwithstanding any general law or special act to the  
 1265 contrary, C-139 agricultural privilege taxes shall not be  
 1266 included on the notice of proposed property taxes provided in s.  
 1267 200.069.

1268 (c)1. The initial C-139 agricultural privilege tax roll  
 1269 shall be certified for the tax notices mailed in November 1994.  
 1270 The C-139 agricultural privilege taxes for the tax notices  
 1271 mailed in November 1994 through November 2002 ~~2013~~ shall be  
 1272 computed by dividing \$654,656 by the number of acres included on  
 1273 the C-139 agricultural privilege tax roll for such year,  
 1274 excluding any property located within the C-139 Annex.

1275 2. The C-139 agricultural privilege tax for the tax  
 1276 notices mailed in November 2003 through November 2013 shall be  
 1277 computed by dividing \$654,656 by the number of acres included on



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1278 the C-139 agricultural privilege tax roll for November 2001,  
 1279 excluding any property located within the C-139 Annex.

1280 3. The C-139 agricultural privilege taxes for the tax  
 1281 notices mailed in November 2014 and thereafter shall be \$1.80  
 1282 per acre.

1283 (d) For purposes of this paragraph, "vegetable acreage"  
 1284 means, for each tax year, any portion of a parcel of property  
 1285 used for a period of not less than 8 months for the production  
 1286 of vegetable crops, including sweet corn, during the 12 months  
 1287 ended September 30 of the year preceding the tax year. Land  
 1288 preparation, crop rotation, and fallow periods shall not  
 1289 disqualify property from classification as vegetable acreage if  
 1290 such property is actually used for the production of vegetable  
 1291 crops.

1292 1. If either the Governor, the President of the United  
 1293 States, or the United States Department of Agriculture declares  
 1294 the existence of a state of emergency or disaster resulting from  
 1295 extreme natural conditions impairing the ability of vegetable  
 1296 acreage to produce crops, payment of the C-139 agricultural  
 1297 privilege taxes imposed for the privilege of conducting an  
 1298 agricultural trade or business on such property shall be  
 1299 deferred for a period of 1 year, and all subsequent annual  
 1300 payments shall be deferred for the same period.

1301 a. If the declaration occurs between April 1 and October  
 1302 31, the C-139 agricultural privilege tax to be included on the  
 1303 next annual tax notice will be deferred to the subsequent annual  
 1304 tax notice.

1305 b. If the declaration occurs between November 1 and March  
 1306 31 and the C-139 agricultural privilege tax included on the most



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1307 recent tax notice has not been paid, such C-139 agricultural  
 1308 privilege tax will be deferred to the next annual tax notice.

1309 c. If the declaration occurs between November 1 and March  
 1310 31 and the C-139 agricultural privilege tax included on the most  
 1311 recent tax notice has been paid, the C-139 agricultural  
 1312 privilege tax to be included on the next annual tax notice will  
 1313 be deferred to the subsequent annual tax notice.

1314 2. In the event payment of C-139 agricultural privilege  
 1315 taxes is deferred pursuant to this paragraph, the district must  
 1316 record a notice in the official records of each county in which  
 1317 vegetable acreage subject to such deferment is located. The  
 1318 recorded notice must describe each parcel of property as to  
 1319 which C-139 agricultural privilege taxes have been deferred and  
 1320 the amount deferred for such property. If all or any portion of  
 1321 the property as to which C-139 agricultural privilege taxes have  
 1322 been deferred ceases to be classified as agricultural under the  
 1323 provisions of chapter 193 or otherwise subject to the C-139  
 1324 agricultural privilege tax, all deferred amounts must be  
 1325 included on the tax notice for such property mailed in November  
 1326 of the first tax year for which such property is not subject to  
 1327 the C-139 agricultural privilege tax. After a property owner has  
 1328 paid all outstanding C-139 agricultural privilege taxes,  
 1329 including any deferred amounts, the district shall provide the  
 1330 property owner with a recordable instrument evidencing the  
 1331 payment of all outstanding amounts.

1332 3. The owner, lessee, or other appropriate interestholder  
 1333 shall file an application with the executive director of the  
 1334 district prior to July 1 for classification of a portion of the  
 1335 property as vegetable acreage on the C-139 agricultural  
 1336 privilege tax roll to be certified for the tax notice mailed in



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1337 November of the same calendar year and shall have the burden of  
 1338 proving the number of acres used for the production of vegetable  
 1339 crops during the year in which incentive credits are determined  
 1340 and the period of such use. The governing board of the district  
 1341 shall deny or grant the application by resolution adopted prior  
 1342 to or at the time of the adoption of its resolution certifying  
 1343 the annual C-139 agricultural privilege tax roll to the  
 1344 appropriate tax collector.

1345 4. This paragraph does not relieve vegetable acreage from  
 1346 the performance of best management practices specified in  
 1347 chapter 40E-63, Florida Administrative Code.

1348 (e) Any owner, lessee, or other appropriate interestholder  
 1349 of property subject to the C-139 agricultural privilege tax may  
 1350 contest the C-139 agricultural privilege tax by filing an action  
 1351 in circuit court.

1352 1. No action may be brought to contest the C-139  
 1353 agricultural privilege tax after 60 days from the date the tax  
 1354 notice that includes the C-139 agricultural privilege tax is  
 1355 mailed by the tax collector. Before an action to contest the C-  
 1356 139 agricultural privilege tax may be brought, the taxpayer  
 1357 shall pay to the tax collector the amount of the C-139  
 1358 agricultural privilege tax which the taxpayer admits in good  
 1359 faith to be owing. The tax collector shall issue a receipt for  
 1360 the payment and the receipt shall be filed with the complaint.  
 1361 Payment of an C-139 agricultural privilege tax shall not be  
 1362 deemed an admission that such tax was due and shall not  
 1363 prejudice the right to bring a timely action to challenge such  
 1364 tax and seek a refund. No action to contest the C-139  
 1365 agricultural privilege tax may be maintained, and such action  
 1366 shall be dismissed, unless all C-139 agricultural privilege



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1367 taxes imposed in years after the action is brought, which the  
 1368 taxpayer in good faith admits to be owing, are paid before they  
 1369 become delinquent. The requirements of this paragraph are  
 1370 jurisdictional.

1371 2. In any action involving a challenge of the C-139  
 1372 agricultural privilege tax, the court shall assess all costs. If  
 1373 the court finds that the amount of tax owed by the taxpayer is  
 1374 greater than the amount the taxpayer has in good faith admitted  
 1375 and paid, it shall enter judgment against the taxpayer for the  
 1376 deficiency and for interest on the deficiency at the rate of 12  
 1377 percent per year from the date the tax became delinquent. If it  
 1378 finds that the amount of tax which the taxpayer has admitted to  
 1379 be owing is grossly disproportionate to the amount of tax found  
 1380 to be due and that the taxpayer's admission was not made in good  
 1381 faith, the court shall also assess a penalty at the rate of 25  
 1382 percent of the deficiency per year from the date the tax became  
 1383 delinquent. The court may issue injunctions to restrain the sale  
 1384 of property for any C-139 agricultural privilege tax which  
 1385 appears to be contrary to law or equity.

1386 (f) Notwithstanding any contrary provisions in chapter  
 1387 120, or any provision of any other law, an action in circuit  
 1388 court shall be the exclusive remedy to challenge the assessment  
 1389 of an C-139 agricultural privilege tax and owners of property  
 1390 subject to the C-139 agricultural privilege tax shall have no  
 1391 right or standing to initiate administrative proceedings under  
 1392 chapter 120 to challenge the assessment of an C-139 agricultural  
 1393 privilege tax including specifically, and without limitation,  
 1394 the annual certification by the district governing board of the  
 1395 C-139 agricultural privilege tax roll to the appropriate tax  
 1396 collector, the denial of an application for exclusion from the



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1397 C-139 agricultural privilege tax, and the denial of any  
 1398 application for classification as vegetable acreage, deferment  
 1399 of payment for vegetable acreage, or correction of any alleged  
 1400 error in the C-139 agricultural privilege tax roll.

1401 (g) In recognition of the findings set forth in subsection  
 1402 (1), the Legislature finds that the assessment and use of the C-  
 1403 139 agricultural privilege tax is a matter of concern to all  
 1404 areas of Florida and the Legislature intends this section to be  
 1405 a general law authorization of the tax within the meaning of s.  
 1406 9, Art. VII of the State Constitution.

1407 (10) LONG-TERM COMPLIANCE PERMITS.--By December 31, 2006,  
 1408 the department and the district shall take such action as may be  
 1409 necessary to implement the pre-2006 projects and strategies of  
 1410 the Long-Term Plan so that water delivered to the Everglades  
 1411 Protection Area achieves, in all parts of the Everglades  
 1412 Protection Area, state water quality standards, including the  
 1413 phosphorus criterion and moderating provisions, to the maximum  
 1414 extent practicable. Under no circumstances shall the project or  
 1415 strategy cause or contribute to violation of state water quality  
 1416 standards, in all parts of the Everglades Protection Area.

1417 (a) By December 31, 2003, the district shall submit to the  
 1418 department an application for a permit modification to  
 1419 incorporate proposed changes to the Everglades Construction  
 1420 Project and other district works delivering water to the  
 1421 Everglades Protection Area as needed to implement the pre-2006  
 1422 projects and strategies of the Long-Term Plan in all permits  
 1423 issued by the department, including and the permits issued  
 1424 pursuant to subsection (9). These changes shall be designed to  
 1425 achieve state water quality standards, including compliance with  
 1426 the phosphorus criterion and moderating provisions, to the



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1427 maximum extent practicable. Under no circumstances shall the  
1428 project or strategy cause or contribute to violation of state  
1429 water quality standards. During the implementation of the Long-  
1430 Term Plan, permits issued by the department shall be technology  
1431 based and shall not include numeric discharge limits as provided  
1432 in subparagraph (4)(e)3. ~~the other state water quality standards~~  
1433 ~~by December 31, 2006.~~

1434 (b) If the Everglades Construction Project or other  
1435 discharges to the Everglades Protection Area are not in  
1436 compliance with state water quality standards, the permit  
1437 application shall include:

1438 1. A plan for achieving compliance with the phosphorus  
1439 criterion in the Everglades Protection Area.

1440 2. A plan for achieving compliance in the Everglades  
1441 Protection Area with state water quality standards other than  
1442 the phosphorus criterion.

1443 3. Proposed cost estimates for the plans referred to in  
1444 subparagraphs 1. and 2.

1445 4. Proposed funding mechanisms for the plans referred to  
1446 in subparagraphs 1. and 2.

1447 5. Proposed schedules for implementation of the plans  
1448 referred to in subparagraphs 1. and 2.

1449 (c) If the Everglades Construction Project or other  
1450 discharges to the Everglades Protection Area are in compliance  
1451 with state water quality standards, including the phosphorus  
1452 criterion, the permit application shall include:

1453 1. A plan for maintaining compliance with the phosphorus  
1454 criterion in the Everglades Protection Area.



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1455 2. A plan for maintaining compliance in the Everglades  
 1456 Protection Area with state water quality standards other than  
 1457 the phosphorus criterion.

1458 (16) DEFINITION OF C-139 BASIN.--For purposes of this  
 1459 section:

1460 (a) "C-139 Basin" or "Basin" means the following described  
 1461 property: beginning at the intersection of an easterly extension  
 1462 of the south bank of Deer Fence Canal with the center line of  
 1463 South Florida Water Management District's Levee 3 in Section 33,  
 1464 Township 46 South, Range 34 East, Hendry County, Florida;  
 1465 thence, westerly along said easterly extension and along the  
 1466 South bank of said Deer Fence Canal to where it intersects the  
 1467 center line of State Road 846 in Section 33, Township 46 South,  
 1468 Range 32 East; thence, departing from said top of bank to the  
 1469 center line of said State Road 846, westerly along said center  
 1470 line of said State Road 846 to the West line of Section 4,  
 1471 Township 47 South, Range 31 East; thence, northerly along the  
 1472 West line of said section 4, and along the west lines of  
 1473 Sections 33 and 28, Township 46 South, Range 31 East, to the  
 1474 northwest corner of said Section 28; thence, easterly along the  
 1475 North line of said Section 28 to the North one-quarter ( $N^{1/4}$ )  
 1476 corner of said Section 28; thence, northerly along the West line  
 1477 of the Southeast one-quarter ( $SE^{1/4}$ ) of Section 21, Township 46  
 1478 South, Range 31 East, to the northwest corner of said Southeast  
 1479 one-quarter ( $SE^{1/4}$ ) of Section 21; thence, easterly along the  
 1480 North line of said Southeast one-quarter ( $SE^{1/4}$ ) of Section 21 to  
 1481 the northeast corner of said Southeast one-quarter ( $SE^{1/4}$ ) of  
 1482 Section 21; thence, northerly along the East line of said  
 1483 Section 21 and the East line of Section 16, Township 46 South,  
 1484 Range 31, East, to the northeast corner thereof; thence,



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1485 westerly along the North line of said Section 16, to the  
 1486 northwest corner thereof; thence, northerly along the West line  
 1487 of Sections 9 and 4, Township 46 South, Range 31, East, to the  
 1488 northwest corner of said Section 4; thence, westerly along the  
 1489 North lines of Section 5 and Section 6, Township 46 South, Range  
 1490 31 East, to the South one-quarter ( $S^{1/4}$ ) corner of Section 31,  
 1491 Township 45 South, Range 31 East; thence, northerly to the South  
 1492 one-quarter ( $S^{1/4}$ ) corner of Section 30, Township 45 South, Range  
 1493 31 East; thence, easterly along the South line of said Section  
 1494 30 and the South lines of Sections 29 and 28, Township 45 South,  
 1495 Range 31 East, to the Southeast corner of said Section 28;  
 1496 thence, northerly along the East line of said Section 28 and the  
 1497 East lines of Sections 21 and 16, Township 45 South, Range 31  
 1498 East, to the Northwest corner of the Southwest one-quarter of  
 1499 the Southwest one-quarter ( $SW^{1/4}$  of the  $SW^{1/4}$ ) of Section 15,  
 1500 Township 45 South, Range 31 East; thence, northeasterly to the  
 1501 east one-quarter ( $E^{1/4}$ ) corner of Section 15, Township 45 South,  
 1502 Range 31 East; thence, northerly along the East line of said  
 1503 Section 15, and the East line of Section 10, Township 45 South,  
 1504 Range 31 East, to the center line of a road in the Northeast  
 1505 one-quarter ( $NE^{1/4}$ ) of said Section 10; thence, generally  
 1506 easterly and northeasterly along the center line of said road to  
 1507 its intersection with the center line of State Road 832; thence,  
 1508 easterly along said center line of said State Road 832 to its  
 1509 intersection with the center line of State Road 833; thence,  
 1510 northerly along said center line of said State Road 833 to the  
 1511 north line of Section 9, Township 44 South, Range 32 East;  
 1512 thence, easterly along the North line of said Section 9 and the  
 1513 north lines of Sections 10, 11 and 12, Township 44 South, Range  
 1514 32 East, to the northeast corner of Section 12, Township 44



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1515 South, Range 32 East; thence, easterly along the North line of  
 1516 Section 7, Township 44 South, Range 33 East, to the center line  
 1517 of Flaghole Drainage District Levee, as it runs to the east near  
 1518 the northwest corner of said Section 7, Township 44 South, Range  
 1519 33 East; thence, easterly along said center line of the Flaghole  
 1520 Drainage District Levee to where it meets the center line of  
 1521 South Florida Water Management District's Levee 1 at Flag Hole  
 1522 Road; thence, continue easterly along said center line of said  
 1523 Levee 1 to where it turns south near the Northwest corner of  
 1524 Section 12, Township 44 South, Range 33 East; thence, Southerly  
 1525 along said center line of said Levee 1 to where the levee turns  
 1526 east near the Southwest corner of said Section 12; thence,  
 1527 easterly along said center line of said Levee 1 to where it  
 1528 turns south near the Northeast corner of Section 17, Township 44  
 1529 South, Range 34 East; thence, southerly along said center line  
 1530 of said Levee 1 and the center line of South Florida Water  
 1531 Management District's Levee 2 to the intersection with the north  
 1532 line of Section 33, Township 45 South, Range 34 East; thence,  
 1533 easterly along the north line of said Section 33 to the  
 1534 northeast corner of said Section 33; thence, southerly along the  
 1535 east line of said Section 33 to the southeast corner of said  
 1536 Section 33; thence, southerly along the east line of Section 4,  
 1537 Township 46 South, Range 34 East to the southeast corner of said  
 1538 Section 4; thence, westerly along the south line of said Section  
 1539 4 to the intersection with the centerline of South Florida Water  
 1540 Management District's Levee 2; thence, southerly along said  
 1541 Levee 2 centerline and South Florida Water Management District's  
 1542 Levee 3 centerline to the POINT OF BEGINNING. Sections 21, 28,  
 1543 and 33, Township 46 South, Range 31 East, are not included  
 1544 within the boundary of the C-139 Basin.



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1545 (b) If the district issues permits in accordance with all  
 1546 applicable rules allowing water from the "C-139 Annex" to flow  
 1547 into the drainage system for the C-139 Basin, the C-139 Annex  
 1548 shall be added to the C-139 Basin for all tax years thereafter,  
 1549 commencing with the next C-139 agricultural privilege tax roll  
 1550 certified after issuance of such permits. "C-139 Annex" means  
 1551 the following described property: that part of the S.E. <sup>1</sup>/<sub>4</sub> of  
 1552 Section 32, Township 46 South, Range 34 East and that portion of  
 1553 Sections 5 and 6, Township 47 South, Range 34 East lying west of  
 1554 the L-3 Canal and South of the Deer Fence Canal; all of Sections  
 1555 7, 17, 18, 19, 20, 28, 29, 30, 31, 32, 33, and 34, and that  
 1556 portion of Sections 8, 9, 16, 21, 22, 26, 27, 35, and 36 lying  
 1557 south and west of the L-3 Canal, in Township 47 South, Range 34  
 1558 East; and all of Sections 2, 3, 4, 5, 6, 8, 9, 10, and 11 and  
 1559 that portion of Section 1 lying south and west of the L-3 Canal  
 1560 all in Township 48 South, Range 34 East.

1561 ~~(17) SHORT TITLE. This section shall be known as the~~  
 1562 ~~"Everglades Forever Act."~~

1563 Section 2. Section 3 of chapter 96-412, Laws of Florida,  
 1564 and section 84 of chapter 96-321, Laws of Florida, are repealed.

1565 Section 3. This act shall take effect upon becoming a law.