BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: April 20, 2005 Division: Growth Management

Bulk Item: Yes____ No X Department: Planning

Staff Contact Person: K. Marlene Conaway

AGENDA ITEM WORDING:
A pubic hearing to consider an Interim Development Ordinance (IDO) deferring the acceptance of applications for redevelopment and conversion of marine facilities including commercial marinas and working waterfront within 365 days of the effective date of the Ordinance or when the comprehensive plan and land development regulations become effective, whichever comes first. (First of two public hearings)

ITEM BACKGROUND:
Monroe County is experiencing the loss of and redevelopment of marine facilities including commercial marinas and the working waterfront including boatyards, wet and dry storage, fish houses and commercial fishing vessel dockage at an unprecedented rate. The County finds that it is necessary to enact an Interim Development Ordinance deferring the acceptance of development applications that seek development approval for the redevelopment and conversion of marine facilities and working waterfront properties.
The proposed IDO is supported by Goals and Objectives of the 2010 Comprehensive Plan. Goal 212 directs the County to prioritize shoreline land uses and establish criteria for shoreline development in order to preserve and enhance coastal resources and to ensure the continued economic viability of the County. Goal 213 directs the County to ensure adequate public access to the beach or shoreline. Objective 502.1 directs the County to promote the preservation and enhancement of the existing ports and port related activities. The Florida State Senate is hearing legislation (SBP 7040) which will, among other elements, include requirements that local comprehensive plans for coastal counties include criteria to encourage the preservation of recreational and commercial working waterfronts.
The County has contracted with South Florida Regional Planning Council to prepare a public water access and marine facilities plan and develop implementation measures including Comprehensive Plan and Land Development Regulations.
At the March 10, 2005 public meeting of the Development Review Committee, the Committee voted to recommend approval of the proposed IDO to the Planning Commission. At the March 23, 2005 public meeting of the Planning Commission, the Commission continued the item to the April 13, 2005 Planning Commission in Marathon. At the April 13, 2005 Planning Commission meeting, it is anticipated that the Commission will recommend action to the Board of County Commissioners.

PREVIOUS REVELANT BOCC ACTION:
The Board of County Commissioners at a regular meeting on January 19, 2005, directed staff to prepare an interim development ordinance to prevent further redevelopment and conversion of marine facilities including commercial marinas and the working waterfront, and to implement a policy of "No-Net-Loss" of public access to marine facilities while County legislation is being prepared.

CONTRACT/AGREEMENT CHANGES: N/A

STAFF RECOMMENDATIONS: Approval

TOTAL COST: N/A **BUDGETED:** Yes ___ No N/A

COST TO COUNTY: N/A **SOURCE OF FUNDS:** N/A

REVENUE PRODUCING: Yes N/A No ___ **AMOUNT PER MONTH** N/A **Year** ___

APPROVED BY: County Attorney ___ OMB/Purchasing ___ Risk Management ___

DIVISION DIRECTOR APPROVAL: Timothy J. McGarry, AICP

DOCUMENTATION: Included X Not Required___

DISPOSITION:_____ **AGENDA ITEM #**_____

INTERIM DEVELOPMENT ORDINANCE

DEFERMENT OF DEVELOPMENT APPLICATIONS FOR THE REDEVELOPMENT AND CONVERSION OF MARINE FACILITIES AND THE WORKING WATERFRONT

BOARD OF COUNTY COMMISSIONERS
KEY WEST
APRIL 20, 2005

INTERIM DEVELOPMENT ORDINANCE

A REQUEST BY MONROE COUNTY DEPARTMENT OF PLANNING AND ENVIRONMENTAL RESOURCES TO ADOPT AN INTERIM DEVELOPMENT ORDINANCE (IDO) DEFERRING THE ACCEPTANCE OF APPLICATIONS FOR REDEVELOPMENT AND CONVERSION OF MARINE FACILITIES INCLUDING COMMERCIAL MARINAS AND THE WORKING WATERFRONT WITHIN 365 DAYS OF THE EFFECTIVE DATE OF THE ORDINANCE OR WHEN THE COMPREHENSIVE PLAN AND LAND DEVELOPMENT REGULATIONS BECOME EFFECTIVE.

RECOMMENDATIONS

Staff: **Approval**	March 10, 2005	Staff Report
DRC: **Approval**	March 10, 2005	Resolution #D -05
PC: **Approval**	April 13, 2005	Resolution #P -05

DRAFT BOCC ORDINANCE

ORDINANCE NO._____2005

AN ORDINANCE BY THE MONROE COUNTY BOARD OF COUNTY COMMISSIONERS **ADOPTING** AN INTERIM DEVELOPMENT ORDINANCE DEFERRING THE ACCEPTANCE OF DEVELOPMENT APPLICATIONS FOR THE REDEVELOPMENT AND CONVERSION OF MARINE FACILITIES INCLUDING COMMERCIAL MARINAS AND THE WORKING WATERFRONT UNTIL LAND DEVELOPMENT REGULATIONS AND COMPREHENSIVE PLAN AMENDMENTS ARE DRAFTED; PROVIDING FOR EXEMPTIONS; PROVIDING FOR TRANSMITTAL TO FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS (DCA); AND PROVIDING FOR EXPIRATION WITHIN 365 DAYS OF THE EFFECTIVE DATE OF THE ORDINANCE OR WHEN THE AMENDMENTS BECOME EFFECTIVE, WHICHEVER COMES FIRST.

WHEREAS, the Board of County Commissioners at their meeting of August 18, 2004, directed staff to have a public water access and marine facilities plan prepared for Monroe County; and

WHEREAS, the Board of County Commissioners discussed a "No Net Loss" of public access to the waterfront policy at their December 16, 2004 meeting; and

WHEREAS, Monroe County is experiencing the loss of and redevelopment of marine facilities including commercial marinas and the working waterfront including boatyards, wet and dry storage, fish houses and commercial fishing vessel dockage at an unprecedented rate; and

WHEREAS, there is great concern that if nothing is done to control this redevelopment that future losses of waterfront facilities will negatively affect the economy and bring an end to critical marine services (e.g. boat yards), commercial marinas that are available to the public and traditional trades associated with commercial fishing; and

WHEREAS, a number of waterfront owners are exploring the possible change of use of their property to private residential uses and private exclusive use of dockage which will further decrease the public access and/or working waterfront; and

WHEREAS, Goal 212 of the 2010 Comprehensive Plan directs the County to prioritize shoreline land uses and establish criteria for shoreline development in order to preserve and enhance coastal resources and to ensure the continued economic viability of the County; and

WHEREAS, Goal 213 of the 2010 Comprehensive Plan directs the County to ensure adequate public access to the beach or shoreline; and

WHEREAS, Objective 502.1 of the 2010 Comprehensive Plan directs the County to promote the preservation and enhancement of the existing ports and port related activities; and

WHEREAS, the County does not have an accurate inventory of pertinent waterfront facility locations and specific waterfront uses and a thorough understanding of the socio-economic data on existing waterfront marine facilities; and

WHEREAS, the County recognizes the need to develop comprehensive plan and land development regulations and programs to preserve marine facilities including commercial marinas and the working waterfront; and

WHEREAS, the Board of County Commissioners at their meeting of January 19, 2005, voted to contract with the South Florida Regional Planning Council to prepare the public water access and marine facilities plan and implementation measures including Comprehensive Plan and Land Development Regulations; and

WHEREAS, the County has committed necessary staff and resources to the development of these policies and regulations; and

WHEREAS, the utilization of the moratorium device as a temporary measure to facilitate government decision making, study and adoption of comprehensive plan and land development regulations is a legitimate governmental tool to facilitate logical and considered growth and as a means of avoiding inefficient and ill-conceived development; and

WHEREAS, the County finds that it is necessary to enact an Interim Development Ordinance deferring the acceptance of development applications that seek development approval for the redevelopment of waterfront properties; and

WHEREAS, Chapter 125, F.S. authorizes the Board of County Commissioners to adopt ordinances to provide standards protecting against imminent and immediate threat to the health, safety and welfare of the citizens of Monroe County; and

WHEREAS, this Interim Development Ordinance constitutes a valid exercise of the County's police power and is otherwise consistent with Section 163.316, *et seq.*, F.S., which, *inter alia,* encourages the use of innovative land development regulations including provisions like moratoria to implement the adopted comprehensive plan; and

WHEREAS, the Board of County Commissioners at a regular meeting on January 19, 2005, directed staff to prepare an ordinance deferring acceptance of applications for redevelopment of marine facilities including commercial marinas and the working waterfront (boatyards, wet and dry storage, fish houses and commercial fishing vessel dockage) while staff prepares amendments to the 2010 Comprehensive Plan and Land Development Regulations; and

WHEREAS, following direction of the Board of County Commissioners, the Growth

Management staff immediately undertook the development of this Interim Development Ordinance and preparation of a contract for the development of a public water access and marine facilities plan and implementation measures including Comprehensive Plan and Land Development Regulations; and

WHEREAS, the Planning Commission has reviewed the draft Interim Development Ordinance and recommended approval to the Board of County Commissioners; and

WHEREAS, the Board of County Commissioners has reviewed and considered the draft Interim Development Ordinance recommended by the Planning Commission and Planning staff; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA:

Section 1. The purpose and intent of this Interim Development Ordinance is in accordance with the Board of County Commissioners' directive of January 19, 2005, to prepare an interim development ordinance to prevent further redevelopment and conversion of marine facilities including commercial marinas and the working waterfront, to implement a policy of "No-Net-Loss" of public access to marine facilities while legislation is being prepared.

Section 2. Redevelopment and conversion of existing uses and structures, as used in this ordinance, includes the following:

- Any change of use from a water dependent use to a water enhanced or a non-water dependent use of a commercial marina.
- Any division of uplands and/or bay bottom of existing marine facilities into individual parcels regardless of type of ownership.
- Any modification, improvements or expansions of existing marine facilities resulting in loss of public access from both land and water to the waterfront and waterbody.
- Any change of use of the working waterfront to a commercial marina or a non-water dependent use.

Section 3. The following definitions apply in this ordinance:

- Existing uses and structures means those uses and structures in existence prior to and including February 28, 2005.
- Commercial marina means a facility with three or more slips for the mooring, berthing, storing or securing of watercraft and may include accessory retail and service uses, but not including docks accessory to land based dwelling units or individual berths under private ownership.

- Marine facility means commercial marinas, the working waterfront, and any other public access point including boat ramps that provide public access to the navigable waters of the state.

- Public access means the ability of members of the public to physically reach, enter or use a water-body by either land or water.

- Working waterfront means a parcel or parcels of real property that provide access for water dependent boatyards, wet and dry storage, fish houses (fish landings, processing and packaging) and commercial fishing vessel dockage; it does not mean commercial marinas for the dockage of pleasure craft.

- Water dependent use means a use or portions of a use that can only be carried out on, in or adjacent to water areas because the use requires access to the water body.

- Water enhanced use means a use that is not a water dependent use but benefits economically or aesthetically by its location on the waterfront; examples include restaurants, hotels and residential uses.

Section 4. During the time this ordinance is in effect as specified herein, there shall be a moratorium upon the issuance of building permits, acceptance of development applications or issuance of development orders and development permits within unincorporated Monroe County concerning the redevelopment and conversion of marine facilities including commercial marinas and the working waterfront, except as provided herein.

Section 5. Exempt from this ordinance is development under an approved Conditional Use Permit, general maintenance, repair and/or safety improvements.

Section 6. Pursuant to its lawful authority and the pending legislation doctrine as set forth in *Smith v. City of Clearwater*, 383 So.2d 681 (Fla. 2d DCA, 1980) the Board of County Commissioners hereby establishes the interim development regulations set forth in this Ordinance, which shall remain in full force and effect until the expiration of this legislation within one year of its effective date or whenever the plan and land development regulations become effective, whichever comes first.

Section 7: Until expiration of this Interim Development Ordinance no application for a building permit or development approval for any development or redevelopment that meets the criteria for review identified in Section 2 hereof, shall be granted pursuant to an application or request with a submittal date of March 1, 2005, or later.

Section 8: Any application for a building permit or development approval with a submittal date of February 28, 2005, or earlier shall be exempt from this Interim Development Ordinance.

Section 9: As of the effective date of this Ordinance no application for a building permit or development approval meeting the criteria for review identified in Section 2 hereof, shall be accepted or processed by the Growth Management Division, except applications exempt hereunder and development awarded a vested rights determination pursuant to Section 11 hereof.

Section 10: This Ordinance shall not be construed to prohibit the application for or issuance of a building permit or development approval for any development or redevelopment that does not meet the criteria for review identified in Section 2 hereof that is allowed pursuant to the Monroe County Land Development Regulations and the 2010 Comprehensive Plan.

Section 11: Any property owner adversely affected by the provisions of this Interim Development Ordinance may seek a determination that the owner's proposed development or redevelopment is vested against the provisions of this Interim Development Ordinance, by filing with the Director of Growth Management, together with an administrative fee in the amount of $400, a vested rights application setting forth facts establishing the applicant met, prior to the date that this Ordinance is adopted by the Board of Monroe County Commissioners, the vested rights standards set forth in Section 9.5-181, Monroe County code. Such application must be filed no later than sixty (60) days after the effective date of this ordinance.

Section 12: The County Administrator is directed to have the Growth Management Division begin immediately preparing the draft text amendments and other supporting studies in cooperation with the Planning Commission in order to address the issue of redevelopment and conversion of marine facilities.

Section 13. If any section, subsection, sentence, clause, item, charge or provision of this ordinance is held invalid, the remainder shall not be affected by such invalidity.

Section 14. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 15. The ordinance is hereby transmitted to the Florida Department of Community Affairs pursuant to Chapter 380, Florida Statutes and the DCA is requested to review and approve it by Immediate Final Order in accordance with F.S.120.569(2)(n), in recognition of the public importance of retaining the working waterfront, marine facilities, and public access to the waterfront, and to prevent the threat of further loss thereof as "an immediate danger to the public health, safety, or welfare".

Section 16. This ordinance shall be filed in the Office of the Secretary of State of the State of Florida, but shall not become effective until a notice is issued by the Department of Community Affairs or Administration Commission approving ordinance pursuant to Florida Statutes, Chapter 380.

Section 17. This ordinance shall stand repealed as of 11:59 p.m. on the 365th day after the effective date of the Ordinance, unless repealed sooner by the Board of County Commissioners or upon the adoption of amendments to the comprehensive plan and land development regulations addressing public access and marine facilities.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida at a regular meeting held on the ____ day of _____, 2005.

Mayor Dixie Spehar _____

Mayor Pro Tem Charles "Sonny" McCoy _____

Commissioner Murray Nelson _____

Commissioner George Neugent _____

Commissioner David Rice _____

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

BY_____
Mayor Dixie Spehar

(SEAL)

ATTEST: DANNY L. KOLHAGE, CLERK

_____
Deputy Clerk

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM
KLW 4-4-05
Date:

BOCC STAFF REPORT

Monroe County Department of Planning and Environmental Resources
2798 Overseas Highway Marathon Florida 33050

Memo

April 1, 2005

TO: Board of County Commissioner

FROM: K. Marlene Conaway, Director of Planning and Environmental Resources

RE: Interim Development Ordinance-Marine Facilities and Working Waterfronts

MEETING DATE: April 20, 2005

Summary

The Board of County Commissioners (BOCC) at a regular meeting on January 19, 2005, directed Growth Management staff to prepare an Interim Development Ordinance (IDO) deferring the acceptance of applications for redevelopment and conversion of marine facilities including commercial marinas and the working waterfront (boatyards, wet and dry storage, fish houses and commercial fishing vessel dockage) while staff prepares amendments to the 2010 Comprehensive Plan and Land Development Regulations (LDR). Concurrently, following direction of the BOCC at the same regular meeting on January 19, 2005, Growth Management staff immediately undertook the development of this Interim Development Ordinance and preparation of a contract for the development of a public water access and marine facilities plan and implementation measures including 2010 Comprehensive Plan and Land Development Regulations.

This IDO provides for specific exemptions and clarifying definitions. The IDO is to expire within 365 days from the effective date of the Ordinance, or when the 2010 Comprehensive Plan and LDR amendments become effective, whichever comes first.

Background

Monroe County is experiencing the loss of and redevelopment of marine facilities and the working waterfront including commercial marinas, boatyards, wet and dry storage, fish houses and commercial fishing vessel dockage, at an unprecedented rate. A number of waterfront owners are exploring the possible change of use of their property, to private residential uses and private exclusive use of dockage which will further decrease the public access and working waterfront usages. There is great concern that if nothing is done to control this redevelopment that future losses of waterfront facilities will negatively affect the economy and bring an end to critical marine services (e.g. boatyards), commercial marinas that are available to the public and traditional trades associated with commercial fishing and other water-dependent uses. The pressure to redevelop waterfront properties to non-water related or non-water dependent type uses is such that unless acceptance of such applications is deferred, there is not time to write land development regulations or Comprehensive Plan amendments to adequately address the probable negative impacts of the rapid rate of change.

The County does not have an accurate inventory of pertinent waterfront facility locations and specific waterfront uses and a thorough understanding of the socio-economic data on existing

waterfront marine facilities. However, the County recognizes the need to develop comprehensive plan and land development regulations and programs to preserve marine facilities including commercial marinas and the working waterfront. A "no net loss" of public access to the waterfront policy was discussed by the BOCC at their December 16, 2004, meeting. To meet these needs, the Board of County Commissioners, at their meeting of August 18, 2004, directed staff to have a public water access and marine facilities plan prepared for Monroe County. At their meeting of January 19, 2005, the BOCC voted to contract with the South Florida Regional Planning Council to prepare the public water access and marine facilities plan and implementation measures including Comprehensive Plan and Land Development Regulation amendments.

The contract to prepare the plan and implementation measures is further substantiated by Goal 212 of the 2010 Comprehensive Plan which directs the County to prioritize shoreline land uses and establish criteria for shoreline development in order to preserve and enhance coastal resources and to ensure the continued economic viability of the County; Goal 213 of the 2010 Comprehensive Plan which directs the County to ensure adequate public access to the beach or shoreline; and Objective 502.1 of the 2010 Comprehensive Plan which direct the County to promote the preservation and enhancement of the existing ports and port related activities.

Furthermore, the Florida State Senate is reviewing a proposed committee bill, SPB 7040, which will include enunciating the State's interest in maintaining recreational and commercial working waterfronts and public access to waterfront property, and require the future land use plan element of local comprehensive plans for coastal counties to include criteria to encourage the preservation of recreational and commercial working waterfronts. Provision of tax incentives and deferrals are also included in SPB 7040. The confidence level of this legislation passing is high.

The purpose of the proposed deference of accepting applications is to provide time for the preparation of the public water access and marine facilities plan and implementation measures by the South Florida Regional Planning Council. This IDO will also provide time for staff to draft the necessary Land Development Regulations and 2010 Comprehensive Plan amendments, the Planning Commission to review the proposed changes and the public time to consider, understand and comment on the amendments. Monroe County is acting expeditiously by proposing this Interim Development Ordinance so that Comprehensive Plan and LDR amendments can be developed which will be in coordination with the pending State legislation.

Redevelopment and conversion of existing uses and structures, as used in this Ordinance, includes the following:

- Any change of use from a water dependent use to a water enhanced or a non-water dependent use of a commercial marina.

- Any division of uplands and/or bay bottom of existing marine facilities into individual parcels regardless of type of ownership.

- Any modification, improvements or expansions of existing marine facilities resulting in loss of public access from both land and water to the waterfront and water body.

- Any change of use of the working waterfront to a commercial marina or a non-water dependent use.

The following definitions apply in this ordinance:

- Existing uses and structures means those uses and structures in existence prior to and including February 28, 2005.

- Commercial marina means a facility with three or more slips for the mooring, berthing, storing or securing of watercraft and may include accessory retail and service uses, but not including docks accessory to land based dwelling units or individual berths under private ownership.

- Marine facility means commercial marinas, the working waterfront, and any other public access point including boat ramps that provide public access to the navigable waters of the state.

- Public access means the ability of members of the public to physically reach, enter or use a water-body by either land or water.

- Working waterfront means a parcel or parcels of real property that provide access for water dependent boatyards, wet and dry storage, fish houses (fish landings, processing and packaging) and commercial fishing vessel dockage, it does not mean commercial marinas for the dockage of pleasure craft.

- Water dependent use means a use or portions of a use that can only be carried out on, in or adjacent to water areas because the use requires access to the water body.

- Water enhanced use means a use that is not a water dependent use but benefits economically or aesthetically by its location on the waterfront, examples include restaurants, hotels and residential uses.

The following exemptions are provided in this Ordinance:

- Exempt from this ordinance is development under an approved Conditional Use Permit, general maintenance, repair and/or safety improvements.

- Any application for a building permit or development approval with a submittal date of February 28, 2005 or earlier shall be exempt from this Interim Development Ordinance.

Until expiration of this Interim Development Ordinance, no building permit application or planning approval for any development or redevelopment that meets the criteria as used in this ordinance, shall be granted pursuant to an application or request with a submittal date of March 1, 2005, or later. This ordinance shall not be construed to prohibit the issuance of a building permit or planning approval for any development or redevelopment that does not meet the criteria for review identified as "redevelopment" or "conversion" as used in this ordinance that is allowed pursuant to the Monroe County Land Development Regulations and the 2010 Comprehensive Plan.

As of the effective date of the ordinance, no building permit application or development approval meeting the criteria for review identified as "redevelopment" or "conversion" as used in this ordinance, shall be accepted or processed by the Growth Management Division, except applications exempt hereunder and development awarded a vested rights determination pursuant to the following:

> Any property owner adversely affected by the provisions of this Interim Development Ordinance may seek a determination that the owner's proposed development or redevelopment is vested against the provisions of this Interim Development Ordinance, by filing with the Director of Growth Management, together with an administrative fee in the amount of $400, a vested rights application setting forth facts establishing the applicant met, prior to the date that this ordinance is adopted by the Board of Monroe County Commissioners, the vested rights standards set forth in Section 9.5-181, Monroe County code. Such application must be filed no later than sixty (60) days after the effective date of this ordinance.

Staff Recommendation

The Planning Staff recommends the Monroe County Board of County Commissioners **APPROVE** the attached Interim Development Ordinance deferring development applications for the redevelopment and conversion of marine facilities and the working waterfront.

Senate Bill sb7040pb

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

Florida Senate - 2005 (PROPOSED COMMITTEE BILL) SPB 7040

FOR CONSIDERATION By the Committee on Community Affairs

578-957A-05

1 A bill to be entitled
2 An act relating to waterfront property;
3 amending s. 163.3177, F.S.; requiring the
4 future land use plan element of a local
5 comprehensive plan for a coastal county to
6 include criteria to encourage the preservation
7 of recreational and commercial working
8 waterfronts; including public access to
9 waterways within those items indicated in a
10 recreation and open space element; amending s.
11 163.3178, F.S.; providing requirements for the
12 shoreline use component of a coastal management
13 element with respect to recreational and
14 commercial working waterfronts; amending s.
15 253.03, F.S.; requiring the Board of Trustees
16 of the Internal Improvement Trust Fund to
17 encourage certain uses for sovereign submerged
18 lands; establishing the Waterfronts Florida
19 Program within the Department of Community
20 Affairs; providing definitions; requiring that
21 the program implement the Waterfronts Florida
22 Partnership Program in coordination with the
23 Department of Environmental Protection;

24 requiring the Department of Environmental
25 Protection, in coordination with the Fish and
26 Wildlife Conservation Commission, to study the
27 use of state parks for recreational boating;
28 requiring that the department make
29 recommendations to the Governor and the
30 Legislature; amending s. 327.47, F.S.;
31 providing for funding certain boating grant

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1 programs administered by the Fish and Wildlife
2 Conservation Commission; amending s. 328.72,
3 F.S.; increasing vessel registration fees;
4 providing for a portion of the fees to be
5 designated for boating grant programs; amending
6 s. 328.76, F.S.; clarifying the use of funds
7 designated for boating grant programs; creating
8 s. 324.07, F.S.; enunciating the state's
9 interest in maintaining recreational and
10 commercial working waterfronts; defining the
11 term "recreational and commercial working
12 waterfront"; creating ss. 197.304-197.3047,
13 F.S.; providing a tax deferral for ad valorem
14 taxes and non-ad valorem assessments covered by

15 a tax certificate and levied on recreational
16 and commercial working waterfronts; providing
17 certain exceptions; specifying the rate of the
18 deferral; providing that the taxes,
19 assessments, and interest deferred constitute a
20 prior lien on the property; providing an
21 application process; providing notice
22 requirements; providing for a decision of the
23 tax collector to be appealed to the value
24 adjustment board; providing for calculating the
25 deferral; providing requirements for deferred
26 payment tax certificates; providing for the
27 deferral to cease if there is a change in the
28 use of the property; requiring notice to the
29 tax collector; requiring payment of deferred
30 taxes, assessments, and interest under certain
31 circumstances; authorizing specified parties to

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1 make a prepayment of deferred taxes; providing
2 for distribution of payments; providing for
3 construction of provisions authorizing the
4 deferments; providing penalties; providing for
5 a penalty to be appealed to the value
6 adjustment board; providing an effective date.

7

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

9

10 Section 1. Paragraphs (a) and (e) of subsection (6) of
11 section 163.3177, Florida Statutes, are amended to read:
12 163.3177 Required and optional elements of
13 comprehensive plan; studies and surveys.--
14 (6) In addition to the requirements of subsections
15 (1)-(5), the comprehensive plan shall include the following
16 elements:
17 (a) A future land use plan element designating
18 proposed future general distribution, location, and extent of
19 the uses of land for residential uses, commercial uses,
20 industry, agriculture, recreation, conservation, education,
21 public buildings and grounds, other public facilities, and
22 other categories of the public and private uses of land.
23 Counties are encouraged to designate rural land stewardship
24 areas, pursuant to the provisions of paragraph (11)(d), as
25 overlays on the future land use map. Each future land use
26 category must be defined in terms of uses included, and must
27 include standards to be followed in the control and
28 distribution of population densities and building and
29 structure intensities. The proposed distribution, location,
30 and extent of the various categories of land use shall be
31 shown on a land use map or map series which shall be

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1 supplemented by goals, policies, and measurable objectives.
2 The future land use plan shall be based upon surveys, studies,
3 and data regarding the area, including the amount of land
4 required to accommodate anticipated growth; the projected
5 population of the area; the character of undeveloped land; the
6 availability of public services; the need for redevelopment,
7 including the renewal of blighted areas and the elimination of
8 nonconforming uses which are inconsistent with the character
9 of the community; the compatibility of uses on lands adjacent
10 to or closely proximate to military installations; and, in
11 rural communities, the need for job creation, capital
12 investment, and economic development that will strengthen and
13 diversify the community's economy. The future land use plan
14 may designate areas for future planned development use
15 involving combinations of types of uses for which special
16 regulations may be necessary to ensure development in accord
17 with the principles and standards of the comprehensive plan
18 and this act. The future land use plan element shall include
19 criteria to be used to achieve the compatibility of adjacent
20 or closely proximate lands with military installations. In
21 addition, for rural communities, the amount of land designated
22 for future planned industrial use shall be based upon surveys
23 and studies that reflect the need for job creation, capital
24 investment, and the necessity to strengthen and diversify the
25 local economies, and shall not be limited solely by the
26 projected population of the rural community. The future land
27 use plan of a county may also designate areas for possible

28 future municipal incorporation. The land use maps or map
29 series shall generally identify and depict historic district
30 boundaries and shall designate historically significant
31 properties meriting protection. For coastal counties, the

1 future land use element must include criteria that encourage
2 the preservation of recreational and commercial working
3 waterfronts as defined in s. 342.07. The future land use
4 element must clearly identify the land use categories in which
5 public schools are an allowable use. When delineating the
6 land use categories in which public schools are an allowable
7 use, a local government shall include in the categories
8 sufficient land proximate to residential development to meet
9 the projected needs for schools in coordination with public
10 school boards and may establish differing criteria for schools
11 of different type or size. Each local government shall
12 include lands contiguous to existing school sites, to the
13 maximum extent possible, within the land use categories in
14 which public schools are an allowable use. All comprehensive
15 plans must comply with the school siting requirements of this
16 paragraph no later than October 1, 1999. The failure by a
17 local government to comply with these school siting
18 requirements by October 1, 1999, will result in the
19 prohibition of the local government's ability to amend the

20 local comprehensive plan, except for plan amendments described
21 in s. 163.3187(1)(b), until the school siting requirements are
22 met. Amendments proposed by a local government for purposes of
23 identifying the land use categories in which public schools
24 are an allowable use or for adopting or amending the
25 school-siting maps pursuant to s. 163.31776(3) are exempt from
26 the limitation on the frequency of plan amendments contained
27 in s. 163.3187. The future land use element shall include
28 criteria that encourage the location of schools proximate to
29 urban residential areas to the extent possible and shall
30 require that the local government seek to collocate public
31 facilities, such as parks, libraries, and community centers,

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1 with schools to the extent possible and to encourage the use
2 of elementary schools as focal points for neighborhoods. For
3 schools serving predominantly rural counties, defined as a
4 county with a population of 100,000 or fewer, an agricultural
5 land use category shall be eligible for the location of public
6 school facilities if the local comprehensive plan contains
7 school siting criteria and the location is consistent with
8 such criteria. Local governments required to update or amend
9 their comprehensive plan to include criteria and address
10 compatibility of adjacent or closely proximate lands with

11 existing military installations in their future land use plan
12 element shall transmit the update or amendment to the
13 department by June 30, 2006.
14 (e) A recreation and open space element indicating a
15 comprehensive system of public and private sites for
16 recreation, including, but not limited to, natural
17 reservations, parks and playgrounds, parkways, beaches and
18 public access to beaches, open spaces, waterways, and other
19 recreational facilities.
20 Section 2. Paragraph (g) of subsection (2) of section
21 163.3178, Florida Statutes, is amended to read:
22 163.3178 Coastal management.--
23 (2) Each coastal management element required by s.
24 163.3177(6)(g) shall be based on studies, surveys, and data;
25 be consistent with coastal resource plans prepared and adopted
26 pursuant to general or special law; and contain:
27 (g) A shoreline use component that ~~which~~ identifies
28 public access to beach and shoreline areas and addresses the
29 need for water-dependent and water-related facilities,
30 including marinas, along shoreline areas. Such component must
31 include the strategies that will be used to preserve

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1 recreational and commercial working waterfronts as defined in
2 s. 342.07.

3 Section 3. Present subsection (15) of section 253.03,
4 Florida Statutes, is redesignated as subsection (16), and a
5 new subsection (15) is added to that section, to read:
6 253.03 Board of trustees to administer state lands;
7 lands enumerated.--
8 (15) The Board of Trustees of the Internal Improvement
9 Trust Fund shall encourage the use of sovereign submerged
10 lands for water-dependent uses and public access.
11 Section 4. Waterfronts Florida Program.--
12 (1) There is established within the Department of
13 Community Affairs the Waterfronts Florida Program to provide
14 technical assistance and support to communities in
15 revitalizing waterfront areas in this state.
16 (2) As used in this section, the term:
17 (a) "Waterfront community" means a municipality or
18 county that is required to prepare a coastal element for its
19 local government comprehensive plan.
20 (b) "Recreational and commercial working waterfront"
21 means a parcel or parcels of real property that provide access
22 for water-dependent commercial activities or provide access
23 for the public to the navigable waters of the state.
24 Recreational and commercial working waterfronts require direct
25 access to or a location on, over, or adjacent to a navigable
26 body of water. The term includes water-dependent facilities
27 that are open to the public and offer public access by vessels
28 to the waters of the state or that are support facilities for
29 recreational, commercial, research, or governmental vessels.
30 These facilities include docks, wharfs, lifts, wet and dry
31 marinas, boat ramps, boat hauling and repair facilities,

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1 commercial fishing facilities, boat construction facilities,
2 and other support structures over the water.
3 (3) The purpose of this program is to provide
4 technical assistance, support, training, and financial
5 assistance to waterfront communities in their efforts to
6 revitalize waterfront areas. The program shall direct its
7 efforts on the following priority concerns:
8 (a) Protecting environmental and cultural resources;
9 (b) Providing public access;
10 (c) Mitigating hazards; and
11 (d) Enhancing the viable traditional economy.
12 (4) The program is responsible for:
13 (a) Implementing the Waterfronts Florida Partnership
14 Program. The department, in coordination with the Department
15 of Environmental Protection, shall develop procedures and
16 requirements governing program eligibility, application
17 procedures, and application review.
18 (b) Serving as a source for information and technical
19 assistance for Florida's waterfront communities in preserving
20 traditional recreational and commercial working waterfronts.
21 Section 5. The Department of Environmental Protection,
22 in coordination with the Fish and Wildlife Conservation
23 Commission, shall undertake a study evaluating the current use

24 of state parks for purposes of recreational boating and
25 identify opportunities for increasing recreational boating
26 access within the state park system. The study must include
27 recommendations regarding the most appropriate locations for
28 expanding existing recreational boating facilities and must
29 identify state parks where new recreational boating facilities
30 may be located. The report must contain estimates of the costs
31 necessary to expand and construct additional recreational

1 boating facilities at specific state parks. The department
2 shall submit a report summarizing its findings and
3 recommendations to the Governor, the President of the Senate,
4 and the Speaker of the House of Representatives by January 1,
5 2006.
6 Section 6. Section 327.47, Florida Statutes, is
7 amended to read:
8 327.47 Competitive grant programs.--The commission
9 shall develop and administer competitive grant programs funded
10 with moneys transferred pursuant to ss. ~~s.~~ 206.606(1)(d) and
11 328.72(1). Grants may be awarded for the construction and
12 maintenance of publicly owned boat ramps, piers, and docks;
13 boater education; deployment of manatee technical avoidance
14 technology; and economic development initiatives that promote
15 boating in the state. The commission may adopt rules pursuant

16 to chapter 120 to implement this section.

17 Section 7. Subsections (1) and (15) of section 328.72,

18 Florida Statutes, are amended to read:

19 328.72 Classification; registration; fees and charges;

20 surcharge; disposition of fees; fines; marine turtle

21 stickers.--

22 (1) VESSEL REGISTRATION FEE.--Vessels that are

23 required to be registered shall be classified for registration

24 purposes according to the following schedule, and the

25 registration certificate fee shall be in the following

26 amounts:

27 Class A-1--Less than 12 feet in length, and all canoes

28 to which propulsion motors have been attached, regardless of

29 length.....$4.50

30 ~~$3.50~~

31 (To boating grant programs).....1.00

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1 Class A-2--12 feet or more and less than 16 feet in

2 length.....13.50 ~~10.50~~

3 (To county).....2.85

4 (To boating grant programs).....3.00

5 Class 1--16 feet or more and less than 26 feet in

6 length.....23.50 ~~18.50~~

7 (To county).....8.85

8 (To boating grant programs).....5.00

9 Class 2--26 feet or more and less than 40 feet in

10 length.....63.50 ~~50.50~~

11 (To county).....32.85

12 (To boating grant programs).....13.00

13 Class 3--40 feet or more and less than 65 feet in

14 length.....103.50 ~~82.50~~

15 (To county).....56.85

16 (To boating grant programs).....21.00

17 Class 4--65 feet or more and less than 110 feet in

18 length.....123.50 ~~98.50~~

19 (To county).....68.85

20 (To boating grant programs).....25.00

21 Class 5--110 feet or more in length.....153.50

22 ~~122.50~~

23 (To county).....86.85

24 (To boating grant programs).....31.00

25 Dealer registration certificate .....20.50 ~~16.50~~

26 (To boating grant programs).....4.00

27

28 The county portion of the vessel registration fee is derived

29 from recreational vessels only.

30 (15) DISTRIBUTION OF FEES.--Except for the first $1,

31 which shall be remitted to the state for deposit into the Save

578-957A-05

1 the Manatee Trust Fund created within the Fish and Wildlife
2 Conservation Commission, moneys designated for the use of the
3 counties, as specified in subsection (1), shall be distributed
4 by the tax collector to the board of county commissioners for
5 use as provided in this section. Such moneys to be returned to
6 the counties are for the sole purposes of providing
7 recreational channel marking and public launching facilities
8 and other boating-related activities, for removal of vessels
9 and floating structures deemed a hazard to public safety and
10 health for failure to comply with s. 327.53, and for manatee
11 and marine mammal protection and recovery. Moneys designated
12 for the boating grant programs shall be transferred to the
13 Marine Resources Conservation Trust Fund within the Fish and
14 Wildlife Conservation Commission and used exclusively for the
15 competitive grant programs provided in s. 327.47.
16 Section 8. Subsection (1) of section 328.76, Florida
17 Statutes, is amended to read:
18 328.76 Marine Resources Conservation Trust Fund;
19 vessel registration funds; appropriation and distribution.--
20 (1) Except as otherwise specified in this subsection
21 and less $1.4 million for any administrative costs which shall
22 be deposited in the Highway Safety Operating Trust Fund, in
23 each fiscal year beginning on or after July 1, 2001, all funds
24 collected from the registration of vessels through the
25 Department of Highway Safety and Motor Vehicles and the tax
26 collectors of the state, except for those funds designated as
27 the county portion and those funds designated as the boating

28 grants portion pursuant to s. 328.72(1), shall be deposited in
29 the Marine Resources Conservation Trust Fund for recreational
30 channel marking; public launching facilities; law enforcement
31 and quality control programs; aquatic weed control; manatee

1 protection, recovery, rescue, rehabilitation, and release; and
2 marine mammal protection and recovery. The funds collected
3 pursuant to s. 328.72(1) shall be transferred as follows:
4 (a) In each fiscal year, an amount equal to $1.50 for
5 each commercial and recreational vessel registered in this
6 state shall be transferred by the Department of Highway Safety
7 and Motor Vehicles to the Save the Manatee Trust Fund and
8 shall be used only for the purposes specified in s. 370.12(4).
9 (b) An amount equal to $2 from each recreational
10 vessel registration fee, except that for class A-1 vessels,
11 shall be transferred by the Department of Highway Safety and
12 Motor Vehicles to the Invasive Plant Control Trust Fund in the
13 Department of Environmental Protection for aquatic weed
14 research and control.
15 (c) An amount equal to 40 percent of the registration
16 fees from commercial vessels shall be transferred by the
17 Department of Highway Safety and Motor Vehicles to the
18 Invasive Plant Control Trust Fund in the Department of
19 Environmental Protection for aquatic plant research and

20 control.

21 (d) An amount equal to 40 percent of the registration

22 fees from commercial vessels shall be transferred by the

23 Department of Highway Safety and Motor Vehicles, on a monthly

24 basis, to the General Inspection Trust Fund of the Department

25 of Agriculture and Consumer Services. These funds shall be

26 used for shellfish and aquaculture law enforcement and quality

27 control programs.

28 Section 9. Section 342.07, Florida Statutes, is

29 created to read:

30 342.07 Recreational and commercial working

31 waterfronts; legislative findings; definitions.--

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1 (1) The Legislature recognizes that there is an

2 important state interest in facilitating boating access to the

3 state's navigable waters. This access is vital to recreational

4 users and the marine industry in the state, to maintaining or

5 enhancing the $14 billion economic impact of boating in the

6 state, and to ensuring continued access to all residents and

7 visitors to the navigable waters of the state. The Legislature

8 recognizes that there is an important state interest in

9 maintaining viable water-dependent support facilities, such as

10 boat hauling and repairing and commercial fishing facilities,

11 and in maintaining the availability of public access to the
12 navigable waters of the state. The Legislature further
13 recognizes that the waterways of the state are important for
14 engaging in commerce and the transportation of goods and
15 people upon such waterways and that such commerce and
16 transportation is not feasible unless there is access to and
17 from the navigable waters of the state through recreational
18 and commercial working waterfronts.
19 (2) As used in this section, the term "recreational
20 and commercial working waterfront" means a parcel or parcels
21 of real property that provide access for water-dependent
22 commercial activities or provide access for the public to the
23 navigable waters of the state. Recreational and commercial
24 working waterfronts require direct access to or a location on,
25 over, or adjacent to a navigable body of water. The term
26 includes water-dependent facilities that are open to the
27 public and offer public access by vessels to the waters of the
28 state or that are support facilities for recreational,
29 commercial, research, or governmental vessels. These
30 facilities include docks, wharfs, lifts, wet and dry marinas,
31 boat ramps, boat hauling and repair facilities, commercial

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1 fishing facilities, boat construction facilities, and other
2 support structures over the water. As used in this section,

3 the term "vessel" has the same meaning as in s. 327.02(37).
4 Seaports are excluded from the definition.
5 Section 10. Sections 197.304, 197.3041, 197.3042,
6 197.3043, 197.3044, 197.3045, 197.3046, and 197.3047, Florida
7 Statutes, are created to read:
8 197.304 Tax deferral for recreational and commercial
9 working waterfronts.--
10 (1) Any property owner that owns a recreational and
11 commercial working waterfront facility as defined in s. 342.07
12 may elect to defer payment of a portion of the combined total
13 of the ad valorem taxes and any non-ad valorem assessments
14 that would be covered by a tax certificate sold under this
15 chapter levied on that property by filing an annual
16 application for tax deferral with the county tax collector on
17 or before January 31 following the year in which the taxes and
18 non-ad valorem assessments are assessed. The applicant has the
19 burden to affirmatively demonstrate compliance with the
20 requirements of this section.
21 (2) Approval of an application for tax deferral shall
22 defer that portion of the combined total of ad valorem taxes
23 and any non-ad valorem assessments that would be covered by a
24 tax certificate sold under this chapter otherwise due and
25 payable on the applicant's non-ad valorem assessments in their
26 entirety.
27 (3) A tax deferral may not be granted if:
28 (a) The total amount of deferred taxes, non-ad valorem
29 assessments, and interest plus the total amount of all other
30 unsatisfied liens on the property exceeds 85 percent of the
31 assessed value of the property; or

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1 (b) The primary financing on the property is for an
2 amount that exceeds 70 percent of the assessed value of the
3 property.
4 (4) The amount of taxes, non-ad valorem assessments,
5 and interest deferred shall accrue interest at a rate equal to
6 the semiannually compounded rate of one-half of 1 percent plus
7 the average yield to maturity of the long-term fixed-income
8 portion of the Florida Retirement System investments as of the
9 end of the quarter preceding the date of the sale of the
10 deferred payment tax certificates; however, the interest rate
11 may not exceed 9.5 percent.
12 (5) The taxes, non-ad valorem assessments, and
13 interest deferred pursuant to this section constitute a prior
14 lien and shall attach as of the date and in the same manner
15 and be collected as other liens for taxes, as provided for
16 under this chapter, but such deferred taxes, non-ad valorem
17 assessments, and interest shall only be due, payable, and
18 delinquent as provided in ss. 197.304-197.3047.
19 197.3041 Tax deferral for recreational and commercial
20 working waterfronts; application.--
21 (1) The application for deferral must be made upon a
22 form prescribed by the department and furnished by the county
23 tax collector. The application form must be signed upon oath

24 by the applicant before an officer authorized by the state to
25 administer oaths. The tax collector may require the applicant
26 to submit any other evidence and documentation as deemed
27 necessary by the tax collector in considering the application.
28 The application form must provide notice to the applicant of
29 the manner in which interest is computed. Each application
30 form must contain an explanation of the conditions to be met
31 for approval and the conditions under which deferred taxes and

1 interest become due, payable, and delinquent. Each application
2 must clearly state that all deferrals pursuant to ss.
3 197.304-197.3047 constitute a lien on the applicant's
4 property.
5 (2)(a) The tax collector shall consider each annual
6 application for a tax deferral for recreational and commercial
7 working waterfronts within 30 days after the date the
8 application is filed or as soon as practicable thereafter. A
9 tax collector who finds that the applicant is entitled to the
10 tax deferral shall approve the application and file the
11 application in the permanent records. A tax collector who
12 finds that the applicant is not entitled to the deferral shall
13 send a notice of disapproval within 30 days after the date the
14 application is filed, giving reasons for the disapproval to
15 the applicant. The notice must be sent by personal delivery or

16 registered mail to the mailing address given by the applicant
17 in the manner in which the original notice thereof was served
18 upon the applicant and must be filed among the permanent
19 records of the tax collector's office. The original notice of
20 disapproval sent to the applicant shall advise the applicant
21 of the right to appeal the decision of the tax collector to
22 the value adjustment board and inform the applicant of the
23 procedure for filing such an appeal.
24 (b) An appeal of the decision of the tax collector to
25 the value adjustment board must be in writing on a form
26 prescribed by the department and furnished by the tax
27 collector. The appeal must be filed with the value adjustment
28 board within 20 days after the applicant's receipt of the
29 notice of disapproval. The value adjustment board shall review
30 the application and the evidence presented to the tax
31 collector upon which the applicant based his or her claim for

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1 tax deferral and, at the election of the applicant, shall hear
2 the applicant in person, or by agent on the applicant's
3 behalf, on his or her right to the tax deferral. The value
4 adjustment board shall reverse the decision of the tax
5 collector and grant a tax deferral to the applicant if, in its
6 judgment, the applicant is entitled to the tax deferral or

7 shall affirm the decision of the tax collector. Action by the
8 value adjustment board is final unless the applicant or tax
9 collector or other lienholder, within 15 days after the date
10 of disapproval of the application by the board, files in the
11 circuit court of the county in which the property is located,
12 a proceeding for a declaratory judgment or other appropriate
13 proceeding.
14 (3) Each application must contain a list of, and the
15 current value of, all outstanding liens on the applicant's
16 property.
17 (4) For approved applications, the date of receipt by
18 the tax collector of the application for tax deferral shall be
19 used in calculating taxes due and payable net of discounts for
20 early payment.
21 (5) If such proof has not been furnished with a prior
22 application, each applicant shall furnish proof of fire and
23 extended coverage insurance in an amount that is in excess of
24 the sum of all outstanding liens and deferred taxes and
25 interest with a loss payable clause to the county tax
26 collector.
27 (6) The tax collector shall notify the property
28 appraiser in writing of those parcels for which taxes have
29 been deferred.
30
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578-957A-05

1 (7) The property appraiser shall promptly notify the
2 tax collector of changes in ownership of properties that have
3 been granted a tax deferral.
4 197.3042 Deferred payment tax certificates.--
5 (1) The tax collector shall notify each local
6 governing body of the amount of taxes and non-ad valorem
7 assessments deferred which would otherwise have been collected
8 for such governing body. The county shall then, at the time of
9 the tax certificate sale held pursuant to s. 197.432, strike
10 each certificate off to the county. Certificates issued
11 pursuant to this section are exempt from the public sale of
12 tax certificates held pursuant to s. 197.432.
13 (2) The certificates so held by the county shall bear
14 interest at a rate equal to the semiannually compounded rate
15 of 0.5 percent plus the average yield to maturity of the
16 long-term fixed-income portion of the Florida Retirement
17 System investments as of the end of the quarter preceding the
18 date of the sale of the deferred payment tax certificates;
19 however, the interest rate may not exceed 9.5 percent.
20 197.3043 Change in use of property.--
21 (1) If there is a change in use of the tax-deferred
22 property such that the owner is no longer entitled to claim
23 the property as a recreational and commercial working
24 waterfront facility, or such person fails to maintain the
25 required fire and extended insurance coverage, the total
26 amount of deferred taxes and interest for all previous years
27 becomes due and payable November 1 of the year in which the
28 change in use occurs or on the date failure to maintain

29 insurance occurs, and is delinquent on April 1 of the year
30 following the year in which the change in use or failure to
31 maintain insurance occurs.

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1 (2) Whenever the property appraiser discovers that
2 there has been a change in the use of the property that has
3 been granted a tax deferral, the property appraiser shall
4 notify the tax collector in writing of the date such change
5 occurs, and the tax collector shall collect any taxes and
6 interest due or delinquent.
7 (3) During any year in which the total amount of
8 deferred taxes, interest, and all other unsatisfied liens on
9 the property exceeds 85 percent of the assessed value of the
10 property, the tax collector shall immediately notify the owner
11 of the property on which taxes and interest have been deferred
12 that the portion of taxes and interest which exceeds 85
13 percent of the assessed value of the property is due and
14 payable within 30 days after receipt of the notice. Failure to
15 pay the amount due shall cause the total amount of deferred
16 taxes and interest to become delinquent.
17 (4) Each year, upon notification, each owner of
18 property on which taxes and interest have been deferred shall
19 submit to the tax collector a list of, and the current value

20 of, all outstanding liens on the property. If the owner of the
21 property fails to respond to this notification within 30 days,
22 the total amount of deferred taxes and interest becomes
23 payable within 30 days.
24 (5) If deferred taxes become delinquent under this
25 chapter, on or before June 1 following the date the taxes
26 become delinquent, the tax collector shall sell a tax
27 certificate for the delinquent taxes and interest in the
28 manner provided by s. 197.432.
29 197.3044 Prepayment of deferred taxes.--
30 (1) All or part of the deferred taxes and accrued
31 interest may at any time be paid to the tax collector by:

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1 (a) The owner of the property.
2 (b) The next of kin of the owner, heir of the owner,
3 child of the owner, or any person having or claiming a legal
4 or equitable interest in the property, if no objection is made
5 by the owner within 30 days after the tax collector notifies
6 the owner of the fact that such payment has been tendered.
7 (2) Any partial payment made pursuant to this section
8 shall be applied first to accrued interest.
9 197.3045 Distribution of payments.--When any deferred
10 taxes or interest is collected, the tax collector shall
11 maintain a record of the payment, setting forth a description

12 of the property and the amount of taxes or interest collected
13 for the property. The tax collector shall distribute payments
14 received in accordance with the procedures for distributing ad
15 valorem taxes or redemption moneys as prescribed in this
16 chapter.
17 197.3046 Construction.--Sections 197.304-197.3047 do
18 not prevent the collection of personal property taxes that
19 become a lien against tax-deferred property, defer payment of
20 special assessments to benefited property other than those
21 specifically allowed to be deferred, or affect any provision
22 of any mortgage or other instrument relating to property
23 requiring a person to pay ad valorem taxes or non-ad valorem
24 assessments.
25 197.3047 Penalties.--
26 (1) The following penalties shall be imposed on any
27 person who willfully files information required under ss.
28 197.304-197.3047 which is incorrect:
29 (a) The person shall pay the total amount of taxes and
30 interest deferred, which amount shall immediately become due;
31

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1 (b) The person shall be disqualified from filing a tax
2 deferral application for the next 3 years; and

3 (c) The person shall pay a penalty of 25 percent of
4 the total amount of taxes and interest deferred.
5 (2) Any person against whom the penalties prescribed
6 in this section have been imposed may appeal the penalties
7 imposed to the value adjustment board within 30 days after the
8 penalties are imposed.
9 Section 11. This act shall take effect July 1, 2005.
10
11 **********
12 SENATE SUMMARY
13 Defines the term "recreational and commercial working
waterfronts" for purposes of land use planning and a
14 newly created tax and assessment deferral. Requires that
the land use plan element of a comprehensive plan for a
15 coastal county and the shoreline use component of a
coastal management element include criteria to encourage
16 the preservation of recreational and commercial working
waterfronts. Creates the Waterfronts Florida Program
17 within the Department of Community Affairs. Requires that
the Department of Environmental Protection, in
18 coordination with the Fish and Wildlife Conservation
Commission, study the use of state parks for recreational
19 boating and report to the Governor and the Legislature.
Increases vessel registration fees for the purpose of
20 funding boating grant programs. Authorizes a property
owner to claim a tax deferral for ad valorem taxes and
21 non-ad valorem assessments covered by a tax certificate
and levied on recreational and commercial working
22 waterfronts. Provides procedures for administering the
deferral of taxes and assessments. (See bill for
23 details.)
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