



South Florida Water Management District

GOVERNING BOARD AGENDA

PUBLIC HEARING ON FY2014-2015 TENTATIVE MILLAGE RATES & TENTATIVE BUDGET

This meeting is open to the public

September 11, 2014

5:15 PM

District Headquarters - B-1 Auditorium

3301 Gun Club Road

West Palm Beach, FL 33406

FINAL

Pursuant to Section 373.079(7), Florida Statutes, all or part of this meeting may be conducted by means of communications media technology in order to permit maximum participation of Governing Board members.

The Governing Board may take official action at this meeting on any item appearing on this agenda and on any item that is added to this agenda as a result of a change to the agenda approved by the presiding officer of the meeting pursuant to Section 120.525, Florida Statutes. The order of items appearing on the agenda is subject to change during the meeting and is at the discretion of the presiding officer. Public Comment will be taken after each presentation and before any Governing Board action

1. Call to Order - Dan O'Keefe, Chairman, Governing Board
2. Pledge of Allegiance - Dan O'Keefe, Chairman, Governing Board
3. Agenda Revisions - Jacki McGorty, District Clerk
4. Presentation of FY2014-2015 Tentative Budget - Doug Bergstrom, Division Director, Administrative Services Division (ext. 6214)
5. Compliance with Section 200.065(2)(e)a, Florida Statutes: Explanation of the proposed millage rate necessary to fund the FY2014-2015 budget - Doug Bergstrom, Division Director, Administrative Services Division (ext. 6214)

6. **Resolution No. 2014 - 0927** A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District (0.1577 mill), the Okeechobee Basin (0.1717 mill) of the South Florida Water Management District, and the Everglades Construction Project (0.0548 mill) within the Okeechobee Basin for Fiscal Year 2014-2015; providing an effective date (AS, Doug Bergstrom, ext. 6214)
7. **Resolution No. 2014 - 0928** A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District (0.1577 mill) and the Big Cypress Basin (0.1520 mill) of the South Florida Water Management District for Fiscal Year 2014-2015; providing an effective date (Doug Bergstrom, ext. 6214)
8. **Resolution No. 2014 - 0929** A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of \$720,392,791 for Fiscal Year 2014-2015; providing an effective date. (Doug Bergstrom, ext. 6214)
9. **Resolution No. 2014 - 0930** A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll; and providing an effective date. (Doug Bergstrom, ext. 6214)
10. **Resolution No. 2014 - 0931** A Resolution of the Governing Board of the South Florida Water Management District approving the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996 and 2000 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll; and providing an effective date. (Doug Bergstrom, ext. 6214)
11. General Public Comment
12. Adjourn

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2014 - 0927

A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District (0.1577 mill), the Okeechobee Basin (0.1717 mill) of the South Florida Water Management District, and the Everglades Construction Project (0.0548 mill) within the Okeechobee Basin for Fiscal Year 2014-2015; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 11th, 2014, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2014-2015; and

WHEREAS, it is determined that a tentative tax levy of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) upon all property lying within the District subject to the District's tax is necessary to provide funds for District budgeted expenditures as set forth in the tentative budget; and

WHEREAS, it is determined that a tentative tax levy of one thousand seven hundred seventeen ten thousandths mill (0.1717 mill) (\$.1717 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax is necessary to provide funds for Okeechobee Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, it is determined that a tentative tax levy of five hundred forty-eight ten thousandths mill (0.0548 mill) (\$.0548 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax is necessary to provide funds for the design, construction, and acquisition of the Everglades Construction Project and for such other purposes as authorized in subsection (4)(a) of Section 373.4592, Florida Statutes; and

WHEREAS, it is determined that the combined total tentative tax levy of the District and the Okeechobee Basin is three thousand eight hundred forty-two ten thousandths mill (0.3842 mill) (\$.3842 per \$1,000 of assessed value); and

WHEREAS, the tentative millage rate to be levied by the District for the District tax is the rolled-back rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District; and

WHEREAS, the tentative millage rate to be levied by the District for the Okeechobee Basin tax (other than for the Everglades Construction Project) is the rolled-back rate of one thousand seven hundred seventeen ten thousandths mill (0.1717 mill) (\$.1717 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District; and

WHEREAS, the tentative millage rate to be levied by the District for the Everglades Construction Project is the rolled-back rate of five hundred forty-eight ten thousandths mill (0.0548 mill) (\$.0548 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District; now therefore

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on all property in the District as determined for county taxing purposes at the rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 2. There is hereby tentatively levied (for purposes other than the Everglades Construction Project) a uniform ad valorem tax on all property in the Okeechobee Basin as determined for county taxing purposes at the rate of one thousand seven hundred seventeen ten thousandths mill (0.1717 mill) (\$.1717 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 3. There is hereby tentatively levied a uniform ad valorem tax on all property in the Okeechobee Basin as determined for county taxing purposes at the rate of five hundred forty-eight ten thousandths mill (0.0548 mill) (\$.0548 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property for the purposes of

design, construction, and acquisition of the Everglades Construction Project and for such other purposes as authorized in subsection (4)(a) of Section 373.4592, Florida Statutes.

Section 4. The combined total tentative levy of the District and Okeechobee Basin (including the Everglades Construction Project) is three thousand eight hundred forty-two ten thousandths mill (0.3842 mill) (\$.3842 per \$1,000 of assessed value).

Section 5. The tentative millage rate hereby levied by the District for the District tax is the rolled-back rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 6. The tentative millage rate hereby levied by the District for the Okeechobee Basin tax (other than for the Everglades Construction Project) is the rolled-back rate of one thousand seven hundred seventeen ten thousandths mill (0.1717 mill) (\$.1717 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 7. The tentative millage rate hereby levied by the District for the Everglades Construction Project tax is the rolled-back rate of five hundred forty-eight ten thousandths mill (0.0548 mill) (\$.0548 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 8. This resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 11th day of September, 2014.

SOUTH FLORIDA WATER MANAGEMENT
DISTRICT, BY ITS GOVERNING BOARD
By:

Chairman

Attest:

District Clerk/Secretary

Legal form approved:
By:

Office of Counsel

Print name:

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2014 - 0928

A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District (0.1577 mill) and the Big Cypress Basin (0.1520 mill) of the South Florida Water Management District for Fiscal Year 2014-2015; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 11th, 2014, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2014-2015; and

WHEREAS, it is determined that a tentative tax levy of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) upon all property lying within the District subject to the District's tax is necessary to provide funds for District budgeted expenditures as set forth in the tentative budget; and

WHEREAS, it is determined that a tentative tax levy of one thousand five hundred twenty ten thousandths mill (0.1520 mill) (\$.1520 per \$1,000 of assessed value) upon all property lying within the Big Cypress Basin subject to the Basin's tax is necessary to provide funds for Big Cypress Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, it is determined that the combined total tentative tax levy of the District and the Big Cypress Basin is three thousand ninety-seven ten thousandths mill (0.3097 mill) (\$.3097 per \$1,000 of assessed value); and

WHEREAS, the tentative millage rate to be levied by the District for the District tax is the rolled-back rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District; and

WHEREAS, the tentative millage rate to be levied by the District for the Big Cypress Basin tax is the rolled-back rate of one thousand five hundred twenty ten

thousandths mill (0.1520 mill) (\$.1520 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District; now therefore

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on all property in the District as determined for county taxing purposes at the rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 2. There is hereby tentatively levied a uniform ad valorem tax on all property in the Big Cypress Basin as determined for county taxing purposes at the rate of one thousand five hundred twenty ten thousandths mill (0.1520 mill) (\$.1520 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 3. The combined total tentative levy of the District and Big Cypress Basin is three thousand ninety-seven ten thousandths mill (0.3097 mill) (\$.3097 per \$1,000 of assessed value).

Section 4. The tentative millage rate hereby levied by the District for the District tax is the rolled-back rate of one thousand five hundred seventy-seven ten thousandths mill (0.1577 mill) (\$.1577 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 5. The tentative millage rate to be levied by the District for the Big Cypress Basin tax is the rolled-back rate of one thousand five hundred twenty ten thousandths mill (0.1520 mill) (\$.1520 per \$1,000 of assessed value) and no percentage change in property taxes to be adopted by the District.

Section 6. This resolution shall take effect immediately upon adoption.

PASSED and ADOPTED this 11th day of September, 2014.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By:

Chairman

Attest:

District Clerk/Secretary

Legal form approved:

By:

Office of Counsel

Print name:

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2014 - 0929

A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of \$720,392,791 for Fiscal Year 2014-2015; providing an effective date.

WHEREAS, Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, require the Governing Board of the South Florida Water Management District to adopt a tentative budget for each fiscal year; and

WHEREAS, the Governing Board of the South Florida Water Management District, after careful consideration and study, has caused to be prepared a tentative budget of \$720,392,791 for the District covering its proposed operation and requirements for the fiscal year beginning October 1, 2014, and ending September 30, 2015; and

WHEREAS, notice of intention to adopt said tentative budget was duly provided in the notice of proposed property taxes prepared and mailed to taxpayers by the property appraisers of all of the counties within the South Florida Water Management District's boundaries, and

WHEREAS, a public hearing was held by the Governing Board of the South Florida Water Management District in West Palm Beach, Florida, on September 11th, 2014, at the time and place provided in said notices; now therefore

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

SECTION 1. The attached budget is hereby adopted as the tentative budget of \$720,392,791 for the District for the fiscal year beginning October 1, 2014 and ending September 30, 2015.

SECTION 2. This resolution shall take effect immediately upon adoption.

PASSED and ADOPTED this 11th day of September, 2014.

SOUTH FLORIDA WATER MANAGEMENT
DISTRICT, BY ITS GOVERNING BOARD
By:

Chairman

Attest:

Legal form approved:

By:

District Clerk/Secretary

Office of Counsel

Print name:

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2014 -
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2014-2015**

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
ESTIMATED REVENUES, TRANSFERS AND BALANCES						
Estimated Fund Balance and Net Assets						
Fund Balance, beginning of year (Net of Encumbrances)	\$52,386,013	\$159,638,267	\$163,474,443		\$15,202,656	\$390,701,379
Net Assets, beginning of year				11,896,115		11,896,115
Sub-Total	52,386,013	159,638,267	163,474,443	11,896,115	15,202,656	402,597,494
Encumbrances Funded By Fund Balance	10,145,193	25,295,967	82,429,127	77,292		117,947,579
Total Estimated Fund Balance and Net Assets, beginning of year	62,531,206	184,934,234	245,903,570	11,973,407	15,202,656	520,545,073
Estimated Revenues						
	Millages					
Ad Valorem- District	0.1577	111,016,451				111,016,451
Ad Valorem- Okeechobee Basin	0.1717		110,317,070			110,317,070
Ad Valorem- Big Cypress Basin	0.1520		9,393,146			9,393,146
Ad Valorem - Everglades Restoration	0.0548		35,208,943			35,208,943
Agricultural Privilege Taxes			10,950,000			10,950,000
Intergovernmental		475,352	57,577,016	146,063,150		204,115,518
Licenses, Permits & Fees		2,952,699	1,623,053	5,000,000		9,575,752
Investment Income		1,000,000	2,250,000			3,250,000
Miscellaneous		349,000	2,834,076	82,025		3,265,101
Health Insurance				30,850,319		30,850,319
Self Insurance				2,984,074		2,984,074
Total Estimated Revenues	115,793,502	230,153,304	151,145,175	33,834,393	0	530,926,374
Operating Transfers (Net)	-22,418,657	-43,392,968	65,789,965		21,660	0
TOTAL ESTIMATED REVENUES, TRANSFERS AND FUTURE DESIG. BALANCES	\$155,906,051	\$371,694,570	\$462,838,710	\$45,807,800	\$15,224,316	\$1,051,471,447
BUDGETED EXPENDITURES AND ENCUMBRANCES						
Administrative Services & Executive Offices						
Land Stewardship	\$249,962	\$210,439				\$460,401
Mission Support	28,237,023	873,633	529,500			29,640,156
Modeling & Scientific Support	3,330,839					3,330,839
Operations & Maintenance	10,265,467	3,528,912				13,794,379
Regulation	5,063,257	17,660				5,080,917
Restoration	6,615,572	34,450,570	20,882,636			61,948,778
Water Supply	744,923	136,921				881,844
Internal Service Funds				34,421,535		34,421,535
Administrative Services & Executive Offices Total	54,507,043	39,218,135	21,412,136	34,421,535	0	149,558,849
Operations, Maintenance & Construction Division						
Land Stewardship	\$260,877	\$33,018,626	\$5,000,000		\$21,660	38,301,163
Mission Support	461,848					461,848
Modeling & Scientific Support	2,138,092					2,138,092
Operations & Maintenance	9,670,230	83,020,121	37,662,195			130,352,546
Regulation	73,531					73,531
Restoration	7,120,978	50,025,367	180,980,918			238,127,263
Water Supply	611,998					611,998
Internal Service Funds				213,789		213,789
Operations, Maintenance & Construction Division Total	20,337,554	166,064,114	223,643,113	213,789	21,660	410,280,230
Regulation Division						
Modeling & Scientific Support	23,044					23,044
Operations & Maintenance	17,900	500				18,400
Regulation	13,885,556					13,885,556
Restoration	555,297	1,790,785				2,346,082
Water Supply	98,984					98,984
Regulation Division Total	14,580,781	1,791,285	0	0	0	16,372,066
Water Resources						
Modeling & Scientific Support	6,501,474		158,000			6,659,474
Restoration	5,639,216	12,487,421	113,200			18,239,837
Water Supply	7,103,338	220,234				7,323,572
Water Resources Total	19,244,028	12,707,655	271,200	0	0	32,222,883
CERP - Central Service Indirect Costs						
Mission Support	-3,332,968					-3,332,968
Restoration	3,332,968					3,332,968
CERP - Central Service Indirect Costs Total	0					0
Reserves/Debt/Fees/Charges						
Land Stewardship		6,874,200				6,874,200
Mission Support	4,376,112	3,363,557				7,739,669
Operations & Maintenance	15,742,735	41,986,041				57,728,776
Restoration		4,433,871	35,182,247			39,616,118
Res/Debt/Fees/Charges Total	20,118,847	56,657,669	35,182,247	0	0	111,958,763
Total Budgeted Expenditures	128,788,253	276,438,858	280,508,696	34,635,324	21,660	720,392,791
Encumbrances (Estimate)	10,145,193	25,295,967	82,429,127	77,292	0	117,947,579
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	\$138,933,446	\$301,734,825	\$362,937,823	\$34,712,616	\$21,660	\$828,340,370

Attachment: FY2015 Tentative Budget Attachment (Resolution No. 2014 - 0929 : Approval of Tentative Budget)

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2014 -
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2014-2015**

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED						
Net Assets (Self Insurance Fund Actuarial Need)				5,047,867		5,047,867
Net Assets (Health Self Insurance Fund - Fund Balance Utilization)				6,047,317		6,047,317
Nonspendable						
Inventory Reserve						
General Fund						
Okeechobee Basin Special Revenue		6,044,168				6,044,168
Big Cypress Basin Special Revenue		157,812				157,812
Permanent Fund-Principal Portion						
Wetlands Mitigation Permanent Fund					15,202,656	15,202,656
Restricted						
FY16-FY19 Dispersed Storage Projects		11,435,239				11,435,239
FY16-FY19 External Risk Management		8,433,301				8,433,301
FY16-FY19 Source Control Projects		150,000				150,000
FY16-FY19 Big Cypress Basin Projects		9,281,551				9,281,551
FY16-FY19 Everglades Conservation Projects		703,778	8,211,884			8,915,662
FY16-FY19 Wetland Creation, Restoration and Management		7,993,046	18,691,952			26,684,998
FY16-FY19 Caloosahatchee Basin Storage/Treatment			1,170,988			1,170,988
FY16-FY19 Land Management Activities		3,416,281	3,932,714			7,348,995
FY16-FY19 Restoration Strategies Projects		21,450,998	61,480,226			82,931,224
FY16-FY19 Water Protection, Ecosystem Mgt & Restoration Projects			4,188,361			4,188,361
FY16-FY19 Workforce Reduction Plan		107,649				107,649
FY16-FY19 Future Capital Projects			2,224,762			2,224,762
FY16-FY19 Florida Bay Restoration Projects		785,922				785,922
Committed						
FY16-FY19 Source Control Projects	325,000					325,000
FY16-FY19 External Risk Management	7,179,550					7,179,550
FY16-FY19 Fund Future Capital Projects	2,422,406					2,422,406
FY16-FY19 Facilities Lease	201,458					201,458
FY16-FY19 Research, Data Collection, Analysis & Monitoring	40,000					40,000
FY16-FY19 Restoration Strategies Projects	4,691,008					4,691,008
FY16-FY19 Workforce Reduction Plan	59,925					59,925
Total Net Assets, Restrictions and Commitments	14,919,347	69,959,745	99,900,887	11,095,184	15,202,656	211,077,819
Unassigned	2,053,258	0	0	0	0	2,053,258
TOTAL BUDGETED EXPENDITURES, ENCUMBRANCES, NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED						
	\$155,906,051	\$371,694,570	\$462,838,710	\$45,807,800	\$15,224,316	\$1,051,471,447

Attachment: FY2015 Tentative Budget Attachment (Resolution No. 2014 - 0929 : Approval of Tentative Budget)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2014 - 0930

A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll; and providing an effective date.

WHEREAS, the Legislature has enacted Section 373.4592, Florida Statutes (the "Everglades Forever Act"); and

WHEREAS, the Everglades Forever Act imposes an annual C-139 agricultural privilege tax (the "C-139 Tax") for the privilege of conducting an agricultural trade or business on certain real property located within the C-139 Basin. The C-139 Basin is defined by the Everglades Forever Act as set forth in Sections 373.4592(2)(c) and 373.4592(16), Florida Statutes.

WHEREAS, the Everglades Forever Act requires the Governing Board (the "Board") of the South Florida Water Management District (the "District") to determine the classification of property as "vegetable acreage" as set forth in Section 373.4592(7)(d), Florida Statutes; and

WHEREAS, the Everglades Forever Act further requires the Board to approve and certify the C-139 Tax roll as set forth in Section 373.4592(7)(b), Florida Statutes; now therefore

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. The Governing Board of the South Florida Water Management District hereby determines the classification of property as vegetable acreage upon application of the owner, lessee, or other appropriate interest holder, property subject to the C-139 Tax may be classified as "Vegetable Acreage" (as defined in the Everglades Forever Act).

Upon application of the owner, lessee or other appropriate interest holder, property subject to the C-139 Tax may be classified as "Vegetable Acreage" as set forth in Section 373.4592(7)(d), Florida Statutes. Under certain circumstances, Vegetable Acreage may be entitled to a deferral of the C-139 Tax upon declaration of a state of

emergency or disaster as set forth in Section 373.4592(7)(d), Florida Statutes. The Executive Director of the District has received no (0) applications for classification as vegetable acreage on the C-139 agricultural privilege tax roll; therefore, no action is required on this issue.

Section 2. The Board hereby approves the C-139 agricultural privilege tax roll and further certifies the C-139 agricultural privilege tax roll on compatible electronic medium to the tax collector of each county in which a portion of the C-139 Basin is located. A printed copy of the C-139 agricultural privilege tax roll, which is available for inspection by the public, is currently on file with the District's Budget Bureau and is incorporated herein by reference.

Section 3. This resolution shall take effect immediately upon adoption **PASSED** and **ADOPTED** this 11th day of September 2014.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

Chairman

Attest:

Legal form approved:
By:

District Clerk/Secretary

Office of Counsel

Print name:

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2014 - 0931

A Resolution of the Governing Board of the South Florida Water Management District approving the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996 and 2000 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll; and providing an effective date.

WHEREAS, the Legislature has enacted Section 373.4592, Florida Statutes (the "Everglades Forever Act"); and

WHEREAS, the Everglades Forever Act imposes an annual Everglades Agricultural Privilege Tax (the "EAA Tax") for the privilege of conducting an agricultural trade or business on certain real property located within the Everglades Agricultural Area (or "EAA"). The EAA is defined by the Everglades Forever Act as set forth in Sections 373.4592(2)(f) and 373.4592(15), Florida Statutes.

WHEREAS, the Everglades Forever Act requires the Governing Board (the "Board") of the South Florida Water Management District (the "District") to determine the classification of property as "vegetable acreage"; and

WHEREAS, any unused or excess incentive credits remaining after certification of the Everglades agricultural privilege tax roll for the tax notices mailed in November 2013 shall be canceled as set forth in 373.4592(6)(c)4, Florida Statutes.

WHEREAS, the Legislature has mandated that proceeds from the EAA tax shall be used for design, construction, and implementation of the Long-Term Plan, including operation and maintenance, and research for the projects and strategies in the Long-Term Plan, including the enhancements and operation and maintenance of the Everglades Construction Project; and

WHEREAS, the Everglades Forever Act further requires the Board to approve and certify the EAA Tax roll;

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. The Governing Board of the South Florida Water Management District hereby determines the classification of property as vegetable acreage upon application of the owner, lessee, or other appropriate interest holder, property subject to the EAA Tax may be classified as "Vegetable Acreage" (as defined in the Everglades Forever Act). The EAA Tax for Vegetable Acreage is the "minimum tax" established in the Everglades Forever Act.

The Executive Director of the District has received no (0) applications for classification as Vegetable Acreage; therefore, no action is required on this issue.

Section 2. Application of the 1997 and 2001 deferrals of EAA Tax for vegetable classified acreage. Property classified as vegetable acreage as set forth in Section 373.4592(6)(d)4., Florida Statutes, is entitled to deferral of the EAA Tax in the event the Governor, President of the United States, or the United States Department of Agricultural declares the existence of a state of emergency or disaster resulting from extreme natural conditions impairing the ability of vegetable acreage to produce crops.

On September 10, 1997, the Governing Board approved deferral of EAA agricultural privilege taxes for 1996 classified vegetable acreage. The Everglades Forever Act provides in Section 373.4592(6)(d)2., Florida Statutes that the payment of the privilege taxes shall be deferred for a period of 1 year, and all subsequent annual payments shall be deferred for the same period.

For the 1996 vegetable classified acreage, the 2014 tax roll shall reflect the deferred amounts that would have been due in 2013. The 2014 tax amounts will be deferred to 2015 as set forth in Appendix A.

Also, on September 13, 2001, the Governing Board approved deferral of EAA agricultural privilege taxes for 2000 classified vegetable acreage. The Everglades Forever Act provides in Section 373.4592(6)(d)2., Florida Statutes that the payment of the privilege taxes shall be deferred for a period of 1 year, and all subsequent annual payments shall be deferred for the same period.

For the 2000 vegetable classified acreage, the 2014 tax roll shall reflect the deferred amounts that would have been due in 2013. The 2014 tax amounts will be deferred to 2015 as set forth in Appendix B.

The District shall record a "Notice of Deferral of Taxes" for each year of each deferral, in the official records of each county in which the vegetable acreage subject to this deferment is located, as set forth in Section 373.4592(6)(d)3., Florida Statutes.

Section 3. Approval and certification of EAA Tax Roll. A printed copy of the tax roll, which is available for inspection by the public, is currently on file with the District's Budget Bureau and is incorporated herein by reference.

The Board hereby approves the EAA Tax Roll and further certifies the EAA Tax Roll on compatible electronic medium to the Tax Collectors of each county in which the EAA is located as set forth in Sections 373.4592(2)(f) and 373.4592(15), Florida Statutes.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 11th day of September 2014.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By:

Chairman

Attest:

Legal form approved:

By:

Office of Counsel

District Clerk/Secretary

Print name:
