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## South Florida Water Management District

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### GOVERNING BOARD AGENDA

### PUBLIC HEARING ON FY2013-2014 TENTATIVE MILLAGE RATES & TENTATIVE BUDGET

*This meeting is open to the public*

September 12, 2013

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(s) except for Governing Board hearings that involve the issuance of final orders based on recommended Orders received from the Florida Division of Administrative Hearings.*

1. Call to Order - Dan O'Keefe, Chairman, Governing Board
2. Agenda Revisions - Reagan Walker, Director, Office of Governing Board & Executive Services
3. Compliance with Section 200.065(2)(e)1, Florida Statutes: Explanation of the proposed millage rate necessary to fund the FY2013-2014 budget - Mike Smykowski, Bureau Chief, Budget Bureau (ext. 6295)

4. Presentation of Tentative FY2013-2014 Budget - Mike Smykowski, Bureau Chief, Budget Bureau (ext. 6295)
5. **Resolution No. 2013 - 0924** 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, the Okeechobee Basin of the South Florida Water Management District, and the Everglades Construction Project within the Okeechobee Basin for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)
6. **Resolution No. 2013 - 0925** 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 and the Big Cypress Basin of the South Florida Water Management District for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)
7. **Resolution No. 2013 - 0926** A Resolution of the Governing Board of the South Florida Water Management District adopting the Tentative Budget for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)
8. **Resolution No. 2013 - 0927** 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. (Mike Smykowski, ext. 6295)
9. **Resolution No. 2013 - 0928** A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; determining the amount and application of the Everglades Agricultural Area-wide incentive credit; providing the disposition of applications for individual farm credits; 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. (Mike Smykowski, ext. 6295)
10. General Public Comment
11. Adjourn

**MEMORANDUM**

**TO:** Governing Board Members

**FROM:** Doug Bergstrom, Director, Administrative Services Division

**DATE:** September 12, 2013

**SUBJECT:** Tentative Millage Rates - Okeechobee Basin

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

### Resolution No. 2013 - 0924

**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, the Okeechobee Basin of the South Florida Water Management District, and the Everglades Construction Project within the Okeechobee Basin for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)**

**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 12<sup>th</sup>, 2013, approve its tentative budget for Fiscal Year 2013-2014; and

**WHEREAS**, it is determined that a tentative tax levy of one thousand six hundred eighty-five ten thousandths mill (.1685 mill) (\$.1685 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 eight hundred thirty-eight ten thousandths mill (.1838 mill) (\$.1838 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 eighty-seven ten thousandths mill (.0587 mill) (\$.0587 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 four thousand one hundred ten ten thousandths mill (.4110 mill) (\$.4110 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 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 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 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 six hundred eighty-five ten thousandths mill (.1685 mill) (\$.1685 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 eight hundred thirty-eight ten thousandths mill (.1838 mill) (\$.1838 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 eighty-seven ten thousandths mill (.0587 mill) (\$.0587 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 four thousand one hundred ten ten thousandths mill (.4110 mill) (\$.4110 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 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 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 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 12th day of September, 2013.

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

\_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
District Clerk/Secretary

Legal form approved:  
By:

\_\_\_\_\_  
Office of Counsel

Print name:

\_\_\_\_\_

**MEMORANDUM**

**TO:** Governing Board Members

**FROM:** Doug Bergstrom, Director, Administrative Services Division

**DATE:** September 12, 2013

**SUBJECT:** Tentative Millage Rates - Big Cypress Basin

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

### Resolution No. 2013 - 0925

**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 and the Big Cypress Basin of the South Florida Water Management District for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)**

**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 12<sup>th</sup>, 2013, approve its tentative budget for Fiscal Year 2013-2014; and

**WHEREAS**, it is determined that a tentative tax levy of one thousand six hundred eighty-five ten thousandths mill (.1685 mill) (\$.1685 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 ninety-three ten thousandths mill (.1593 mill) (\$.1593 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 two hundred seventy-eight ten thousandths mill (.3278 mill) (\$.3278 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 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 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 six hundred eighty-five ten thousandths mill (.1685 mill) (\$.1685 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 ninety-three ten thousandths mill (.1593 mill) (\$.1593 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 two hundred seventy-eight ten thousandths mill (.3278 mill) (\$.3278 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 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 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 12th day of September, 2013.

SOUTH FLORIDA WATER MANAGEMENT  
DISTRICT, BY ITS GOVERNING BOARD

By:

\_\_\_\_\_  
Chairman

Attest:

Legal form approved:

By:

\_\_\_\_\_  
District Clerk/Secretary

\_\_\_\_\_  
Office of Counsel

Print name:

\_\_\_\_\_

**MEMORANDUM**

**TO:** Governing Board Members

**FROM:** Doug Bergstrom, Director, Administrative Services Division

**DATE:** September 12, 2013

**SUBJECT:** Adoption of Tentative Budget

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

### Resolution No. 2013 - 0926

**A Resolution of the Governing Board of the South Florida Water Management District adopting the Tentative Budget for FY2013-2014; providing an effective date. (Mike Smykowski, ext. 6295)**

**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 for the District covering its proposed operation and requirements for the fiscal year beginning October 1, 2013, and ending September 30, 2014; 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 12<sup>th</sup>, 2013, 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 the District for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

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

**PASSED** and **ADOPTED** this 12th day of September, 2013.

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. 2013 - 926  
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2013-2014

|   | GENERAL<br>FUND    | TOTAL SPECIAL<br>REVENUE<br>FUNDS | TOTAL CAPITAL<br>PROJECTS<br>FUNDS | INTERNAL<br>SERVICE<br>FUNDS | TRUST &<br>AGENCY<br>FUND | TOTAL<br>TENTATIVE<br>BUDGET |
|---|--------------------|-----------------------------------|------------------------------------|------------------------------|---------------------------|------------------------------|
| <b>ESTIMATED REVENUES, TRANSFERS AND BALANCES</b>                     |                    |                                   |                                    |                              |                           |                              |
| <b>Estimated Fund Balance and Net Assets</b>                          |                    |                                   |                                    |                              |                           |                              |
| Fund Balance, beginning of year (Net of Encumbrances)                 | 59,857,750         | 140,087,640                       | 205,107,002                        | 0                            | 14,037,630                | 419,090,022                  |
| Net Assets, beginning of year   |                    |                                   |                                    | 17,284,889                   |                           | 17,284,889                   |
| <b>Sub-Total</b>  | <b>59,857,750</b>  | <b>140,087,640</b>                | <b>205,107,002</b>                 | <b>17,284,889</b>            | <b>14,037,630</b>         | <b>436,374,911</b>           |
| Encumbrances Funded By Fund Balance                                   | 9,367,869          | 30,847,111                        | 76,591,227                         | 12,420                       |                           | 116,818,627                  |
| <b>Total Estimated Fund Balance and Net Assets, beginning of year</b> | <b>69,225,619</b>  | <b>170,934,751</b>                | <b>281,698,229</b>                 | <b>17,297,309</b>            | <b>14,037,630</b>         | <b>553,193,538</b>           |
| <b>Estimated Revenues</b>   |                    |                                   |                                    |                              |                           |                              |
| Ad Valorem- District  | 0.1685             | 111,232,713                       |                                    |                              |                           | 111,232,713                  |
| Ad Valorem- Okeechobee Basin  | 0.1838             |                                   | 110,714,216                        |                              |                           | 110,714,216                  |
| Ad Valorem- Big Cypress Basin   | 0.1593             |                                   | 9,251,574                          |                              |                           | 9,251,574                    |
| Ad Valorem - Everglades Restoration                                   | 0.0587             |                                   | 35,358,675                         |                              |                           | 35,358,675                   |
| Agricultural Privilege Taxes  |                    |                                   | 11,300,000                         |                              |                           | 11,300,000                   |
| Intergovernmental   |                    | 452,374                           | 30,567,698                         | 67,132,581                   |                           | 98,152,653                   |
| Licenses, Permits & Fees  |                    | 2,252,699                         | 2,109,117                          |                              |                           | 4,361,816                    |
| Investment Income   |                    | 1,200,000                         | 1,670,000                          |                              |                           | 2,870,000                    |
| Miscellaneous   |                    | 356,181                           | 3,186,975                          |                              |                           | 3,543,156                    |
| Health Insurance  |                    |                                   |                                    | 27,069,012                   |                           | 27,069,012                   |
| Self Insurance  |                    |                                   |                                    | 1,730,901                    |                           | 1,730,901                    |
| <b>Total Estimated Revenues</b>                                       | <b>115,493,967</b> | <b>204,158,255</b>                | <b>67,132,581</b>                  | <b>28,799,913</b>            | <b>0</b>                  | <b>415,584,716</b>           |
| Operating Transfers (Net)   | -14,893,226        | -55,619,399                       | 69,692,276                         |                              | 820,349                   | 0                            |
| <b>TOTAL ESTIMATED REVENUES, TRANSFERS AND FUTURE DESIG. BALANCES</b> | <b>169,826,360</b> | <b>319,473,607</b>                | <b>418,523,086</b>                 | <b>46,097,222</b>            | <b>14,857,979</b>         | <b>968,778,254</b>           |
| <b>BUDGETED EXPENDITURES AND ENCUMBRANCES</b>                         |                    |                                   |                                    |                              |                           |                              |
| <b>Administrative Services &amp; Executive Offices</b>                |                    |                                   |                                    |                              |                           |                              |
| Land Stewardship  | 270,307            | 146,887                           |                                    |                              |                           | 417,194                      |
| Mission Support   | 30,554,545         | 560,478                           | 1,264,400                          |                              |                           | 32,379,423                   |
| Modeling & Scientific Support   | 3,024,623          |                                   |                                    |                              |                           | 3,024,623                    |
| Operations & Maintenance  | 10,567,041         | 2,073,535                         | 466,760                            |                              |                           | 13,107,336                   |
| Regulation  | 4,662,533          |                                   |                                    |                              |                           | 4,662,533                    |
| Restoration   | 7,018,044          | 22,974,469                        | 9,560,000                          |                              |                           | 39,552,513                   |
| Water Supply  | 441,983            | 2,272,958                         |                                    |                              |                           | 2,714,941                    |
| Internal Service Funds  |                    |                                   |                                    | 30,359,453                   |                           | 30,359,453                   |
| <b>Administrative Svcs &amp; Executive Ofcs Total</b>                 | <b>56,539,076</b>  | <b>28,028,327</b>                 | <b>11,291,160</b>                  | <b>30,359,453</b>            | <b>0</b>                  | <b>126,218,016</b>           |
| <b>Operations, Maintenance &amp; Construction Division</b>            |                    |                                   |                                    |                              |                           |                              |
| Land Stewardship  | 1,002,189          | 14,920,951                        | 1,689,416                          |                              |                           | 17,612,556                   |
| Mission support   | 496,061            |                                   | 1,107,637                          |                              |                           | 1,603,698                    |
| Modeling & Scientific Support   | 323,034            |                                   |                                    |                              |                           | 323,034                      |
| Operations & Maintenance  | 8,988,737          | 80,568,882                        | 33,943,294                         |                              |                           | 123,500,913                  |
| Regulation  | 72,244             |                                   |                                    |                              |                           | 72,244                       |
| Restoration   | 4,182,792          | 37,953,810                        | 143,875,063                        |                              |                           | 186,011,665                  |
| Water Supply  | 530,845            |                                   |                                    |                              |                           | 530,845                      |
| Internal Service Funds  |                    |                                   |                                    | 210,269                      |                           | 210,269                      |
| <b>Operations, Maintenance &amp; Construction Total</b>               | <b>15,595,902</b>  | <b>133,443,643</b>                | <b>180,615,410</b>                 | <b>210,269</b>               | <b>0</b>                  | <b>329,865,224</b>           |
| <b>Regulation Division</b>  |                    |                                   |                                    |                              |                           |                              |
| Operations & Maintenance  | 24,300             | 1,000                             |                                    |                              |                           | 25,300                       |
| Regulation  | 14,636,514         |                                   |                                    |                              |                           | 14,636,514                   |
| Restoration   | 630,258            | 1,673,963                         |                                    |                              |                           | 2,304,221                    |
| <b>Regulation Total</b>   | <b>15,291,072</b>  | <b>1,674,963</b>                  | <b>0</b>                           | <b>0</b>                     | <b>0</b>                  | <b>16,966,035</b>            |
| <b>Water Resources</b>  |                    |                                   |                                    |                              |                           |                              |
| Land Stewardship  |                    | 50,870                            |                                    |                              |                           | 50,870                       |
| Modeling & Scientific Support   | 8,534,146          | 200,000                           | 96,500                             |                              |                           | 8,830,646                    |
| Operations & Maintenance  | 36,060             | 381,307                           |                                    |                              |                           | 417,367                      |
| Restoration   | 5,046,384          | 12,867,953                        | 138,348                            |                              |                           | 18,052,685                   |
| Water supply  | 6,298,575          | 150,000                           |                                    |                              |                           | 6,448,575                    |
| Internal Service Funds  |                    |                                   | 52,300                             |                              |                           | 52,300                       |
| <b>Water Resources Total</b>  | <b>19,915,165</b>  | <b>13,650,130</b>                 | <b>287,148</b>                     | <b>0</b>                     | <b>0</b>                  | <b>33,852,443</b>            |
| <b>CERP - Central Service Indirect Costs</b>                          |                    |                                   |                                    |                              |                           |                              |
| Mission Support   | -3,332,968         |                                   |                                    |                              |                           | -3,332,968                   |
| Restoration   | 3,332,968          |                                   |                                    |                              |                           | 3,332,968                    |
| <b>CERP - Central Service Indirect Costs Total</b>                    | <b>0</b>           | <b>0</b>                          | <b>0</b>                           | <b>0</b>                     | <b>0</b>                  | <b>0</b>                     |
| <b>Reserves/Debt/Fees/Charges</b>                                     |                    |                                   |                                    |                              |                           |                              |
| Land Stewardship  |                    | 6,888,598                         |                                    |                              | 820,349                   | 7,708,947                    |
| Mission support   | 4,255,738          | 3,363,557                         |                                    |                              |                           | 7,619,295                    |
| Operations & Maintenance  | 15,742,735         | 41,885,128                        |                                    |                              |                           | 57,627,863                   |
| Restoration   |                    | 4,401,984                         | 35,185,841                         |                              |                           | 39,587,825                   |
| <b>Reserves/Debt/Fees/Charges Total</b>                               | <b>19,998,473</b>  | <b>56,539,267</b>                 | <b>35,185,841</b>                  | <b>0</b>                     | <b>820,349</b>            | <b>112,543,930</b>           |
| <b>Total Budgeted Expenditures</b>                                    | <b>127,339,688</b> | <b>233,336,330</b>                | <b>227,379,559</b>                 | <b>30,569,722</b>            | <b>820,349</b>            | <b>619,445,648</b>           |
| Encumbrances (Estimate)   | 9,367,869          | 30,847,111                        | 76,591,227                         | 12,420                       |                           | 116,818,627                  |
| <b>TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES</b>                   | <b>136,707,557</b> | <b>264,183,441</b>                | <b>303,970,786</b>                 | <b>30,582,142</b>            | <b>820,349</b>            | <b>736,264,275</b>           |

Attachment: FY2014 Tentative Budget Resolution 2013-926 Attachment (Resolution No. 2013 - 0926 : Adoption of Tentative Budget)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
RESOLUTION NO. 2013 - 926  
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2013-2014

|  | GENERAL<br>FUND    | TOTAL SPECIAL<br>REVENUE<br>FUNDS | TOTAL CAPITAL<br>PROJECTS<br>FUNDS | INTERNAL<br>SERVICE<br>FUNDS | TRUST &<br>AGENCY<br>FUND | TOTAL<br>TENTATIVE<br>BUDGET |
|--|--------------------|-----------------------------------|------------------------------------|------------------------------|---------------------------|------------------------------|
| <b>NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED</b>                  |                    |                                   |                                    |                              |                           |                              |
| Net Assets (Worker's Compensation Fund Actuarial Need)                       |                    |                                   |                                    | 10,565,080                   |                           | 10,565,080                   |
| Net Assets (Restricted for Worker's Compensation - Fund Balance Utilization) |                    |                                   |                                    | 4,950,000                    |                           | 4,950,000                    |
| <b>Nonspendable</b>  |                    |                                   |                                    |                              |                           |                              |
| Inventory Reserve  |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000)  | 201,145            |                                   |                                    |                              |                           | 201,145                      |
| Okeechobee Basin Special Revenue Fund (202000)                               |                    | 5,891,477                         |                                    |                              |                           | 5,891,477                    |
| Big Cypress Basin Special Revenue Fund (203000)                              |                    | 189,135                           |                                    |                              |                           | 189,135                      |
| Permanent Fund-Principal Portion   |                    |                                   |                                    |                              |                           |                              |
| Wetlands Mitigation Permanent Fund (701000)                                  |                    |                                   |                                    |                              | 14,037,630                | 14,037,630                   |
| <b>Restricted</b>  |                    |                                   |                                    |                              |                           |                              |
| <b>FY15-FY17 Dispersed Storage Projects</b>                                  |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Special Revenue Fund (202000)                               |                    | 16,027,996                        |                                    |                              |                           | 16,027,996                   |
| <b>FY15-FY17 External Risk Management</b>                                    |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Special Revenue Fund (202000/402000)                        |                    | 8,133,112                         | 300,189                            |                              |                           | 8,433,301                    |
| <b>FY15-FY17 Source Control Projects</b>                                     |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Special Revenue Fund (202000)                               |                    | 225,000                           |                                    |                              |                           | 225,000                      |
| STA O&M Fund (217000)  |                    | 240,686                           |                                    |                              |                           | 240,686                      |
| <b>FY15-FY17 Local Government Agreements</b>                                 |                    |                                   |                                    |                              |                           |                              |
| Big Cypress Basin Special Revenue Fund (203000)                              |                    | 4,408,887                         |                                    |                              |                           | 4,408,887                    |
| <b>To Fund Future Special Revenue Fund Projects</b>                          |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Special Revenue Fund (202000)                               |                    | 4,007,512                         |                                    |                              |                           | 4,007,512                    |
| Wetlands Mitigation Fund (211000)  |                    | 7,345,614                         |                                    |                              |                           | 7,345,614                    |
| Indian River Lagoon Tag Fund (212000)  |                    | 70,850                            |                                    |                              |                           | 70,850                       |
| Everglades Contributions Fund (213000)                                       |                    | 649,970                           |                                    |                              |                           | 649,970                      |
| Lakebelt Mitigation Projects Fund (219000)                                   |                    | 1,554,889                         |                                    |                              |                           | 1,554,889                    |
| Everglades License Tag Fund (220000)   |                    | 284,994                           |                                    |                              |                           | 284,994                      |
| Save Our Everglades Projects Fund (222000)                                   |                    | 1,304,039                         |                                    |                              |                           | 1,304,039                    |
| <b>FY15-FY17 Caloosahatchee Basin Storage/Treatment</b>                      |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Fund (202000/402000)  |                    | 3,900,000                         |                                    |                              |                           | 3,900,000                    |
| <b>FY15-FY17 BCB Capital Projects</b>  |                    |                                   |                                    |                              |                           |                              |
| Big Cypress Basin Capital Projects Fund (403000)                             |                    |                                   | 8,393,890                          |                              |                           | 8,393,890                    |
| <b>FY15-FY17 Water Quality Enhancement Projects</b>                          |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Special Revenue Fund (202000)                               |                    |                                   |                                    |                              |                           |                              |
| Okeechobee Basin Capital Projects Fund (402000)                              |                    |                                   | 133,400                            |                              |                           | 133,400                      |
| STA O&M Fund (217000)  |                    | 1,056,005                         |                                    |                              |                           | 1,056,005                    |
| Everglades Trust Fund (406000)   |                    |                                   | 84,352,750                         |                              |                           | 84,352,750                   |
| Certificates of Participation (415000)/(416000)                              |                    |                                   | 12,664,710                         |                              |                           | 12,664,710                   |
| <b>To Fund Future Capital Projects</b>                                       |                    |                                   |                                    |                              |                           |                              |
| Save Our Rivers Projects Fund (404000)                                       |                    |                                   | 742,677                            |                              |                           | 742,677                      |
| Everglades Trust Fund (406000)   |                    |                                   | 3,799,106                          |                              |                           | 3,799,106                    |
| Florida Bay Capital Projects Fund (408000)                                   |                    |                                   | 959,764                            |                              |                           | 959,764                      |
| Federal Land Acquisition Fund (411000)                                       |                    |                                   | 3,148,204                          |                              |                           | 3,148,204                    |
| <b>Committed</b>   |                    |                                   |                                    |                              |                           |                              |
| <b>FY15-FY17 Source Control Projects</b>                                     |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000)  | 645,483            |                                   |                                    |                              |                           | 645,483                      |
| <b>FY15-FY17 External Risk Management</b>                                    |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000/401000)   | 7,179,550          |                                   |                                    |                              |                           | 7,179,550                    |
| <b>To Fund Future Capital Projects</b>                                       |                    |                                   |                                    |                              |                           |                              |
| General Fund (401000)  |                    |                                   | 57,610                             |                              |                           | 57,610                       |
| <b>FY15-FY17 Facilities Lease</b>  |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000)  | 389,736            |                                   |                                    |                              |                           | 389,736                      |
| <b>FY15-FY17 Big Cypress Basin Field Station Projects</b>                    |                    |                                   |                                    |                              |                           |                              |
| General Fund (401000)  | 2,000,000          |                                   |                                    |                              |                           | 2,000,000                    |
| <b>FY15-FY17 Water Quality Enhancement Projects</b>                          |                    |                                   |                                    |                              |                           |                              |
| CERP Ad Valorem Fund (401000)  | 10,246,740         |                                   |                                    |                              |                           | 10,246,740                   |
| <b>FY15-FY17 Watershed Projects</b>  |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000)  | 175,000            |                                   |                                    |                              |                           | 175,000                      |
| <b>FY15-FY17 Caloosahatchee Basin Storage/Treatment</b>                      |                    |                                   |                                    |                              |                           |                              |
| General Fund (101000)  | 5,125,635          |                                   |                                    |                              |                           | 5,125,635                    |
| <b>FY15-FY17 C-44 Reservoir/STA Project</b>                                  |                    |                                   |                                    |                              |                           |                              |
| General Fund (401000)  | 1,752,559          |                                   |                                    |                              |                           | 1,752,559                    |
| <b>Total Net Assets, Restrictions and Commitments</b>                        | <b>27,715,848</b>  | <b>55,290,166</b>                 | <b>114,552,300</b>                 | <b>15,515,080</b>            | <b>14,037,630</b>         | <b>227,111,024</b>           |
| Unassigned   | 5,402,955          | 0                                 | 0                                  | 0                            | 0                         | 5,402,955                    |
| <b>TOTAL BUDGETED EXPENDITURES, ENCUMBRANCES,</b>                            |                    |                                   |                                    |                              |                           |                              |
| <b>NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED</b>                  | <b>169,826,360</b> | <b>319,473,607</b>                | <b>418,523,086</b>                 | <b>46,097,222</b>            | <b>14,857,979</b>         | <b>968,778,254</b>           |

Attachment: FY2014 Tentative Budget Resolution 2013-926 Attachment (Resolution No. 2013 - 0926 : Adoption of Tentative Budget)

**MEMORANDUM**

**TO:** Governing Board Members

**FROM:** Doug Bergstrom, Director, Administrative Services Division

**DATE:** September 12, 2013

**SUBJECT:** C-139 Agricultural Privilege Tax

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

### Resolution No. 2013 - 0927

**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. (Mike Smykowski, ext. 6295)**

**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"; and

**WHEREAS**, the Everglades Forever Act further requires the Board to approve and certify the C-139 Tax roll;

**NOW, THEREFORE BE IT RESOLVED** by the Governing Board of the South Florida Water Management District, as follows:

#### **SECTION 1. CLASSIFICATION 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). Under certain circumstances, Vegetable Acreage may

be entitled to deferral of C-139 Tax upon declaration of a state of emergency or disaster. 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. APPROVAL AND CERTIFICATION OF C-139 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 C-139 Tax Roll and further certifies the C-139 Tax Roll on compatible electronic medium to the Tax Collector of Hendry County.

**SECTION 3. EFFECTIVE DATE**

This Resolution shall become effective immediately upon adoption.

**PASSED** and **ADOPTED** this 12th day of September, 2013.

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

\_\_\_\_\_  
Chairman

Attest:

Legal form approved:  
By:

\_\_\_\_\_  
District Clerk/Secretary

\_\_\_\_\_  
Office of Counsel

Print name:  
\_\_\_\_\_

**Governing Board Backup**

**Resolution No. 2013 –**

**SUBJECT:** Resolution Certifying Vegetable Acreage Applications, and the C-139 Agricultural Privilege Tax Roll

**RECOMMENDATION:**

**Adopt** a resolution (attached) certifying: 1) the granting or denial of Vegetable Acreage Applications, 2) the approval of the C-139 Agricultural Privilege Tax Roll, and 3) the establishment of an effective date.

**BACKGROUND:**

The Everglades Forever Act (EFA) imposes an annual tax for the privilege of conducting an agricultural trade or business on certain real property located within the C-139 Basin. The EFA further appointed the South Florida Water Management District (District) as administrator of this tax. As administrator, the Governing Board of the District is required to: 1) grant or deny Vegetable Acreage Applications, 2) approve the C-139 Agricultural Privilege Tax Roll, and 3) establish an effective date. Each of these components is described in more detail below.

**(1) VEGETABLE ACREAGE**

Growers must annually submit an application to the Executive Director of the District prior to July 1 for classification of vegetable acres. The District has received no applications for vegetable acreage classification for the 2013 year. The EFA requires the Governing Board of the District to deny or grant a parcels owner's application for vegetable classified acreage.

**(2) C-139 TAX ROLL**

The EFA further requires the Governing Board to approve and certify, by September 15 of each year, the C-139 Agricultural Privilege Tax Roll to the tax collector in each county in which a portion of the affected property is located. The District shall certify to Hendry County and shall also provide an electronic version of the tax roll.

**(3) EFFECTIVE DATE**

The resolution will become effective immediately upon adoption.

Should you have any questions regarding this resolution or any supporting documentation, please contact, Wanda Simpson, at (561) 682-6445.

**MEMORANDUM**

**TO:** Governing Board Members

**FROM:** Doug Bergstrom, Director, Administrative Services Division

**DATE:** September 12, 2013

**SUBJECT:** Everglades Agricultural Privilege Tax

## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

### Resolution No. 2013 - 0928

**A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; determining the amount and application of the Everglades Agricultural Area-wide incentive credit; providing the disposition of applications for individual farm credits; 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. (Mike Smykowski, ext. 6295)**

**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 certain incentive credits and the classification of property as "vegetable acreage"; and

**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 operations 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;

**NOW, THEREFORE BE IT RESOLVED** by the Governing Board of the South Florida Water Management District, as follows:

**SECTION 1. EAA-WIDE INCENTIVE CREDIT**

The Everglades Forever Act requires that reductions in the phosphorus load attributable to the EAA (compared to a 1979-1988 base period), during the annual period ending on April 30 of the calendar year preceding certification of an EAA Tax roll, be acknowledged by applying an incentive credit against the EAA Tax (the "EAA-Wide Incentive Credit"). The reduction in the phosphorus load attributable to the EAA for the annual period ending April 30, 2012, computed in accordance with the Everglades Forever Act, is 71 percent. This phosphorus load reduction results in EAA-Wide Incentive Credits for each percentage point in excess of 25 percent. The current percentage eligible as EAA-Wide Incentive Credits is 46 percent. The annual Everglades agricultural privilege tax is \$35.00 per acre for the tax notices to be mailed in November 2013. However, previously earned EAA-Wide incentive credits will be applied to reduce the per acre tax rate to the minimum of \$24.89 per acre. Any unused incentive credits remaining after the certification of the Everglades Agricultural Privilege Tax roll for the tax notices mailed in November 2013 shall be cancelled in accordance with F.S. 373.4592.

**SECTION 2. INDIVIDUAL FARM CREDITS**

The Everglades Forever Act authorizes Individual Farm Credits to reduce the EAA Tax to the "minimum tax". For the 2013 EAA Tax, Individual Farm Credits may be

earned either by achieving an annual flow weighted mean concentration of 50 parts per billion ("ppb") of phosphorus at each discharge structure serving the parcel, or by achieving a 40 percent or more reduction in the phosphorus load of a parcel. The Everglades Forever Act puts the burden on a parcel owner to apply for an Individual Farm Credit and to prove entitlement to the Individual Farm Credit. The Everglades Forever Act further requires the District to deny or grant a parcel owner's application for Individual Farm Credits. Any unused individual Farm Credits remaining after the certification of the Everglades Agricultural Privilege Tax roll for the tax notices mailed in November 2013 shall be cancelled in accordance with F.S. 373.4592.

For the 2013 year, the EAA Tax is reduced to the minimum of \$24.89 per acre by application of the EAA-wide incentive credit. Consequently, Individual Farm Credits for achieving the 50 ppb standard are not required to be used. The District has received a Master Letter of Application from the Everglades Agricultural Area Environmental Protection District on behalf of all eligible parcels within its jurisdiction, as well as six (6) independent applications, for Individual Farm Credits for phosphorus load reduction for the May 1, 2011 to April 30, 2012 period. Those applications are identified in Appendix A. After duly considering all of the information supplied by the parcel owners who have applied for Individual Farm Credits for the 2013 EAA Tax, the District hereby grants Individual Farm Credits for phosphorus load reduction to those parcels which are subject to the EAA Tax and which fall within basin identification numbers set forth in Appendix B to the extent such credits, if any, are identified in Appendix B.

### **SECTION 3. CLASSIFICATION 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 4. APPLICATION OF THE 1997 AND 2001 DEFERRALS OF EAA TAX FOR VEGETABLE CLASSIFIED ACREAGE**

Property classified as vegetable acreage pursuant to 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 that all subsequent annual payments shall be deferred for the same period.

For the 1996 vegetable classified acreage, the 2013 tax roll shall reflect the deferred amounts that would have been due in 2012. The 2013 tax amounts will be deferred to 2014 as set forth in Appendix C.

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 that all subsequent annual payments shall be deferred for the same period.

For the 2000 vegetable classified acreage, the 2013 tax roll shall reflect the deferred amounts that would have been due in 2012. The 2013 tax amounts will be deferred to 2014 as set forth in Appendix D.

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, pursuant to Section 373.4592(6)(d)3., Florida Statutes.

#### **SECTION 5. 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 Palm Beach and Hendry counties.

#### **SECTION 6. EFFECTIVE DATE**

This Resolution shall become effective immediately upon adoption.

**PASSED** and **ADOPTED** this 12th day of September, 2013.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By:

\_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
District Clerk/Secretary

Legal form approved:

By:

\_\_\_\_\_  
Office of Counsel

Print name:

\_\_\_\_\_

## Governing Board Backup

### Resolution No. 2013 –

**SUBJECT:** Resolution Certifying Everglades Agricultural Area-Wide (EAA-Wide) Incentive Credits, Individual Farm Credits, Vegetable Acreage Applications, Disaster Deferrals, and the Everglades Agricultural Privilege Tax Roll

**RECOMMENDATION:**

**Adopt** a resolution (attached) certifying: 1) the documentation of EAA-Wide Incentive Credits, 2) the granting or denial of Individual Farm Credits, 3) the granting or denial of Vegetable Acreage Applications, 4) the disposition of Disaster Deferrals, 5) the approval of the Everglades Agricultural Privilege Tax Roll, and 6) the establishment of an effective date.

**BACKGROUND:**

The Everglades Forever Act (EFA) imposes an annual tax for the privilege of conducting an agricultural trade or business on certain real property located within the Everglades Agricultural Area (EAA). The EFA further appointed the South Florida Water Management District (District) as administrator of this tax. As administrator, the Governing Board of the District is required to: 1) document EAA-Wide Incentive Credits, 2) grant or deny Individual Farm Credits, 3) grant or deny Vegetable Acreage Applications, 4) provide the disposition of Disaster Deferrals, 5) approve the Everglades Agricultural Privilege Tax Roll, and 6) establish an effective date. Each of these components is described in more detail below.

**(1) EAA-WIDE INCENTIVE CREDITS**

The EFA requires that reductions in the phosphorus load attributable to the EAA (as compared to a 1979-1988 base period) be acknowledged by applying an area-wide incentive credit toward the Everglades Agricultural Privilege Tax. Of the three types of incentive credits annually available to reduce the agricultural privilege tax, this is the first to be applied.

The reduction in the phosphorus load attributable to the EAA for the annual period ending April 30, 2012 (computed in accordance with the Everglades Forever Act) is 71 percent. This phosphorus load reduction results in EAA-Wide Incentive Credits for each percentage point in excess of 25 percent. The current percentage eligible as EAA-Wide Incentive Credits is 46 percent. The annual Everglades Agricultural Privilege Tax is \$35.00 per acre for the tax notices to be mailed in November 2013. However, previously earned EAA-Wide incentive credits will be applied to reduce the tax rate to the minimum of \$24.89 per acre. Any unused incentive credits remaining after the certification of the Everglades Agricultural Privilege Tax roll for

**Resolution No. 2013 –  
September 12, 2013  
Page 2 of 3**

the tax notices mailed in November 2013 shall be cancelled in accordance with F.S. 373.4592.

**(2) INDIVIDUAL FARM CREDITS**

The EFA authorizes the use of individual farm credits to reduce the EAA tax to the minimum of \$24.89 per acre. For 2013, individual farm credits may be earned by: (1) achieving an annual flow weighted mean concentration of 50 parts per billion (ppb) of phosphorus at each discharge structure serving the parcel, or (2) by achieving a 40 percent or more reduction in the phosphorus load attributable to a parcel.

The EFA puts the burden on a parcel owner to apply for individual farm credit by July 1 of each year and to prove entitlement to the credit. The District has received a "Master Letter of Application" from the Everglades Agricultural Area Environmental Protection District (EAA EPD), a special taxing district, on behalf of all eligible parcels within its jurisdiction. This letter indicates the EAA-EPD's acceptance of the individual farm credits as determined by the District. In addition to the Master Letter of Application, the District has received applications from six (6) special districts.

For 2013, the EAA tax is already reduced to the minimum of \$24.89 per acre by applying the area-wide incentive credit and; therefore, individual farm credits for achieving the 50 ppb standard are not required to be used. Any unused individual farm credits remaining after the certification of the Everglades Agricultural Privilege Tax roll for the tax notices mailed in November 2013 shall be cancelled in accordance with F.S. 373.4592.

The EFA requires the Governing Board of the District to deny or grant a parcel owner's application for individual farm credit.

**(3) VEGETABLE ACREAGE**

Since vegetable farming in the EAA is subject to volatile market conditions and is particularly subject to crop loss or damage due to severe weather conditions, the EFA provides that vegetable classified acreage be taxed at the minimum of \$24.89 per acre, but not be entitled to any type of incentive credit. Growers must annually submit an application to the Executive Director of the District prior to July 1 for classification of vegetable acres. The District has received no (0) application for vegetable acreage classification; therefore, no action is required on this issue.

**(4) DISASTER DEFERRALS**

In conjunction with vegetable classified acreage, the EFA provides for the deferral of agricultural privilege taxes in the event the Governor, the President of the United States or the U.S. Department of Agriculture declares a disaster, as defined in the EFA. There was no disaster declaration affecting vegetable growers in the EAA

**Resolution No. 2013 –  
September 12, 2013  
Page 3 of 3**

during this past tax year; therefore, there are no tax deferrals to be approved. The deferrals approved in September 1997 and 2001 will continue in effect for those agricultural acres that received the deferral at that time.

**(5) EAA TAX ROLL**

The EFA further requires the Governing Board to approve and certify, by September 15 of each year, an Everglades Agricultural Privilege Tax Roll to the tax collector in each county in which a portion of the affected property is located. The District shall certify to Palm Beach and Hendry counties and shall provide each with an electronic version of the tax roll.

**(6) EFFECTIVE DATE**

The resolution will become effective immediately upon adoption.

Should you have any questions regarding this resolution or any supporting documentation, please contact, Wanda Simpson, at (561) 682-6445.