

1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2
3 **RESOLUTION NO. 2008-**

4
5 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH FLORIDA**
6 **WATER MANAGEMENT DISTRICT RELATING TO THE C-139**
7 **AGRICULTURAL PRIVILEGE TAX; PROVIDING THE DISPOSITION OF**
8 **APPLICATIONS FOR CLASSIFICATION AS VEGETABLE ACREAGE;**
9 **APPROVING AND CERTIFYING THE C-139 AGRICULTURAL PRIVILEGE**
10 **TAX ROLL; AND PROVIDING AN EFFECTIVE DATE.**

11
12 **WHEREAS**, the Legislature has enacted Section 373.4592, Florida Statutes (the
13 "Everglades Forever Act"); and

14 **WHEREAS**, the Everglades Forever Act imposes an annual C-139 agricultural
15 privilege tax (the "C-139 Tax") for the privilege of conducting an agricultural trade or
16 business on certain real property located within the C-139 Basin. The C-139 Basin is
17 defined by the Everglades Forever Act as set forth in Sections 373.4592(2)(c) and
18 373.4592(16), Florida Statutes.

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

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

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

1 **SECTION 1. CLASSIFICATION AS VEGETABLE ACREAGE**

2 Upon application of the owner, lessee or other appropriate interest holder, property
3 subject to the C-139 Tax may be classified as "Vegetable Acreage" (as defined in the
4 Everglades Forever Act). Under certain circumstances, Vegetable Acreage may be entitled
5 to deferral of C-139 Tax upon declaration of a state of emergency or disaster. The
6 Executive Director of the District has received no (0) applications for classification as
7 Vegetable Acreage; therefore, no action is required on this issue.

8 **SECTION 2. APPROVAL AND CERTIFICATION OF C-139 TAX ROLL**

9 A printed copy of the tax roll, which is available for inspection by the public, is
10 currently on file with the District's Budget Division and is incorporated herein by reference.

11 The Board hereby approves the C-139 Tax Roll and further certifies the C-139 Tax
12 Roll on compatible electronic medium to the Tax Collector of Hendry County.

13 **SECTION 3. EFFECTIVE DATE**

14 This Resolution shall become effective immediately upon adoption.
15

16 **PASSED AND ADOPTED** this 10th day of September 2008.
17

18 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT,**
19 **BY ITS GOVERNING BOARD**

20
21 By: _____
22 Chair
23

24 **ATTEST:**

25 By: _____
26 District Clerk
27

28 **APPROVED:**

29 By: _____
30 Office of Counsel