

1 **WHEREAS**, the Everglades Forever Act requires the Governing Board (the
2 "Board") of the South Florida Water Management District (the "District") to determine
3 certain incentive credits and the classification of property as "vegetable acreage"; and

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

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

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

9 The Everglades Forever Act requires that reductions in the phosphorus load
10 attributable to the EAA (compared to a 1979-1988 base period), during the annual
11 period ending on April 30 of the calendar year preceding certification of an EAA Tax roll,
12 be acknowledged by applying an incentive credit against the EAA Tax (the "EAA-Wide
13 Incentive Credit"). The reduction in the phosphorus load attributable to the EAA for the
14 annual period ending April 30, 2007, computed in accordance with the Everglades
15 Forever Act, is 18 percent. Because the phosphorous load reduction was less than the
16 minimum required 25% reduction, this phosphorus load reduction does not result in
17 earning additional EAA-Wide Incentive Credits. The annual Everglades agricultural
18 privilege tax is \$35.00 per acre for the tax notices to be mailed in November 2008.
19 However, previously earned EAA-wide incentive credits will be applied to reduce the per
20 acre tax rate to the minimum of \$24.89 per acre. Any unused incentive credits shall be
21 carried forward, on a phosphorus load percentage basis, to be applied as incentive
22 credits in subsequent years.

23 **SECTION 2. INDIVIDUAL FARM CREDITS**

24 The Everglades Forever Act authorizes Individual Farm Credits to reduce the
25 EAA Tax to the "minimum tax". For the 2008 EAA Tax, Individual Farm Credits may be

1 earned either by achieving an annual flow weighted mean concentration of 50 parts per
2 billion ("ppb") of phosphorus at each discharge structure serving the parcel, or by
3 achieving a 40 percent or more reduction in the phosphorus load of a parcel. The
4 Everglades Forever Act puts the burden on a parcel owner to apply for an Individual
5 Farm Credit and to prove entitlement to the Individual Farm Credit. The Everglades
6 Forever Act further requires the District to deny or grant a parcel owner's application for
7 Individual Farm Credits. Individual Farm Credits may be carried forward on a
8 phosphorus load reduction basis and used in the future to reduce the EAA Tax to the
9 Minimum Tax. For the 2008 year, the EAA Tax is reduced to the minimum of \$24.89 per
10 acre by application of the EAA-wide incentive credit. Consequently, Individual Farm
11 Credits for achieving the 50 ppb standard are not required to be used. The District has
12 received a Master Letter of Application from the Everglades Agricultural Area
13 Environmental Protection District on behalf of all eligible parcels within its jurisdiction, as
14 well as six (6) independent applications, for Individual Farm Credits for phosphorus load
15 reduction for the May 1, 2006 to April 30, 2007 period. Those applications are identified
16 in Appendix A. After duly considering all of the information supplied by the parcel
17 owners who have applied for Individual Farm Credits for the 2008 EAA Tax, the District
18 hereby grants Individual Farm Credits for phosphorus load reduction to those parcels
19 which are subject to the EAA Tax and which fall within basin identification numbers set
20 forth in Appendix B to the extent such credits, if any, are identified in Appendix B.

21 **SECTION 3. CLASSIFICATION AS VEGETABLE ACREAGE**

22 Upon application of the owner, lessee, or other appropriate interest holder,
23 property subject to the EAA Tax may be classified as "Vegetable Acreage" (as defined
24 in the Everglades Forever Act). The EAA Tax for Vegetable Acreage is the "minimum
25 tax" established in the Everglades Forever Act.

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

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

5 Property classified as vegetable acreage pursuant to Section 373.4592(6)(d)4.,
6 Florida Statutes, is entitled to deferral of the EAA Tax in the event the Governor,
7 President of the United States, or the United States Department of Agricultural declares
8 the existence of a state of emergency or disaster resulting from extreme natural
9 conditions impairing the ability of vegetable acreage to produce crops.

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

15 For the 1996 vegetable classified acreage, the 2008 tax roll shall reflect the
16 deferred amounts that would have been due in 2007. The 2008 tax amounts will be
17 deferred to 2009 as set forth in Appendix C.

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

23 For the 2000 vegetable classified acreage, the 2008 tax roll shall reflect the
24 deferred amounts that would have been due in 2007. The 2008 tax amounts will be
25 deferred to 2009 as set forth in Appendix D.

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

4 **SECTION 5. APPROVAL AND CERTIFICATION OF EAA TAX ROLL**

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

8 The Board hereby approves the EAA Tax Roll and further certifies the EAA Tax
9 Roll on compatible electronic medium to the Tax Collectors of Palm Beach and Hendry
10 counties.

11 **SECTION 6. EFFECTIVE DATE**

12 This Resolution shall become effective immediately upon adoption.

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

14 **SOUTH FLORIDA WATER MANAGEMENT**
15 **DISTRICT, BY ITS GOVERNING BOARD**

16
17 By: _____
18 Chair

19
20 **ATTEST:**

21 By: _____
22 District Clerk

23
24 **APPROVED:**

25
26 By: _____
27 Office of Counsel