



South Florida Water Management District

PUBLIC HEARING ON FY2015-2016 TENTATIVE MILLAGE RATES & TENTATIVE BUDGET

AGENDA

This meeting is open to the public

September 10, 2015

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. Pledge of Allegiance - Dan O'Keefe, Chairman, Governing Board
3. Agenda Revisions - Marcia Kivett, Director, Office of Governing Board & Executive Services
4. Compliance with Section 200.065, Florida Statutes: Explanation of the proposed millage rate necessary to fund the FY2015-2016 budget - Doug Bergstrom, Division Director, Administrative Services Division (ext. 6214)
5. Presentation of FY2015-2016 Tentative Budget - Doug Bergstrom, Division Director, Administrative Services Division (ext. 6214)

6. **Resolution No. 2015 - 0920** 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 (0.1459 mill), the Okeechobee Basin (0.1586 mill) of the South Florida Water Management District, and the Everglades Construction Project (0.0506 mill) within the Okeechobee Basin for Fiscal Year 2015-2016; providing an effective date.
7. **Resolution No. 2015 - 0921** 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 (0.1459 mill) and the Big Cypress Basin (0.1429 mill) of the South Florida Water Management District for Fiscal Year 2015-2016; providing an effective date.
8. **Resolution No. 2015 - 0922** A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of \$749,588,483 for Fiscal Year 2015-2016; providing an effective date.
9. **Resolution No. 2015 - 0923** 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.
10. **Resolution No. 2015 - 0924** 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.
11. General Public Comment
12. Adjourn

MEMORANDUM

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: September 10, 2015

SUBJECT: Approval of Tentative Millage Rates - Okeechobee

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2015 - 0920

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 (0.1459 mill), the Okeechobee Basin (0.1586 mill) of the South Florida Water Management District, and the Everglades Construction Project (0.0506 mill) within the Okeechobee Basin for Fiscal Year 2015-2016; 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 10th, 2015, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2015-2016; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the Okeechobee Basin of the South Florida Water Management District has been certified by Broward, Charlotte, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk and St. Lucie County Property Appraisers to the South Florida Water Management District as \$734,019,065,040; and

WHEREAS, it is determined that the Fiscal Year 2015-2016 tentative tax levy of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin of the District subject to the District's tax in the gross amount of \$107,093,382 is necessary to provide funds for District budgeted expenditures within the Okeechobee Basin as set forth in the tentative budget; and

WHEREAS, it is determined that a tentative tax levy of one thousand five hundred eighty-six ten thousandths mill (0.1586 mill) (\$.1586 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of \$116,415,424 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 six ten thousandths mill (0.0506 mill) (\$.0506 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of \$37,141,365 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 (including Everglades Construction Project) is three

thousand five hundred fifty-one ten thousandths mill (0.3551 mill) (\$.3551 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of \$260,650,171 is necessary to provide funds for Okeechobee Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the District tax is the rolled-back rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 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 five hundred eighty-six ten thousandths mill (0.1586 mill) (\$.1586 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 six ten thousandths mill (0.0506 mill) (\$.0506 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 the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the District rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) in the gross amount of \$107,093,382 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 the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Okeechobee Basin rate of one thousand five hundred eighty-six ten thousandths mill (0.1586 mill) (\$.1586 per \$1,000 of assessed value) in the gross amount of \$116,415,424 on the dollar on the assessed valuation of such property.

Section 3. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Everglades Construction Project rate of five hundred six ten thousandths mill (0.0506 mill) (\$.0506 per \$1,000 of assessed value) in the gross amount of \$37,141,365 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 five hundred fifty-one ten thousandths mill (0.3551 mill) (\$.3551 per \$1,000 of assessed value) in the gross amount of \$260,650,171.

Section 5. The Fiscal Year 2015-2016 tentative millage rate hereby levied by the District within the Okeechobee Basin for the District tax is the rolled-back rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 6. The Fiscal Year 2015-2016 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 five hundred eighty-six ten thousandths mill (0.1586 mill) (\$.1586 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 7. The Fiscal Year 2015-2016 tentative millage rate hereby levied by the District for the Everglades Construction Project tax is the rolled-back rate of five hundred six ten thousandths mill (0.0506 mill) (\$.0506 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 10th day of September, 2015.

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 10, 2015

SUBJECT: Approval of Tentative Millage Rates - BCB

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2015 - 0921

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 (0.1459 mill) and the Big Cypress Basin (0.1429 mill) of the South Florida Water Management District for Fiscal Year 2015-2016; 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 10th, 2015, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2015-2016; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the Big Cypress Basin of the South Florida Water Management District has been certified by the Collier and Monroe County Property Appraisers to the South Florida Water Management District as \$70,254,258,232; and

WHEREAS, it is determined that the Fiscal Year 2015-2016 tentative tax levy of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) upon all property lying within the Big Cypress Basin of the District subject to the District's tax in the gross amount of \$10,250,096 is necessary to provide funds for District budgeted expenditures as set forth in the tentative budget; and

WHEREAS, it is determined that the Fiscal Year 2015-2016 tentative tax levy of one thousand four hundred twenty-nine ten thousandths mill (0.1429 mill) (\$.1429 per \$1,000 of assessed value) upon all property lying within the Big Cypress Basin subject to the Basin's tax in the gross amount of \$10,039,334 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 two thousand eight hundred eighty-eight ten thousandths mill (0.2888 mill) (\$.2888 per \$1,000 of assessed value) upon all property lying within the Big Cypress Basin subject to the Basin's tax in the gross amount of \$20,289,430 is necessary to provide funds for Big Cypress Basin budget expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the District tax within the Big Cypress Basin is the rolled-back rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 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 four hundred twenty-nine ten

thousandths mill (0.1429 mill) (\$.1429 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 the gross taxable value for operating purposes not exempt from taxation within the Big Cypress Basin as certified for county taxing purposes at the District rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) in the gross amount of \$10,250,096 on the dollar on the assessed valuation of such property.

Section 2. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Big Cypress Basin as certified for county taxing purposes at the Big Cypress Basin rate of one thousand four hundred twenty-nine ten thousandths mill (0.1429 mill) (\$.1429 per \$1,000 of assessed value) in the gross amount of \$10,039,334 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 two thousand eight hundred eighty-eight ten thousandths mill (0.2888 mill) (\$.2888 per \$1,000 of assessed value) in the gross amount of \$20,289,430.

Section 4. The Fiscal Year 2015-2016 tentative millage rate hereby levied by the District within the Big Cypress Basin for the District tax is the rolled-back rate of one thousand four hundred fifty-nine ten thousandths mill (0.1459 mill) (\$.1459 per \$1,000 of assessed value) and no percentage change in property taxes hereby adopted by the District.

Section 5. The Fiscal Year 2015-2016 tentative millage rate hereby levied by the District for the Big Cypress Basin tax is the rolled-back rate of one thousand four hundred twenty-nine ten thousandths mill (0.1429 mill) (\$.1429 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 10th day of September, 2015.

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 10, 2015

SUBJECT: Approval of Tentative Budget

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2015 - 0922

A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of \$749,588,483 for Fiscal Year 2015-2016; 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 \$749,588,483 for the District covering its proposed operation and requirements for the fiscal year beginning October 1, 2015, and ending September 30, 2016; 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 10th, 2015, 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 \$749,588,483 for the District for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

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

PASSED and ADOPTED this 10th day of September, 2015.

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. 2015 - 0922
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2015-2016**

	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)	\$45,990,081	\$171,709,546	\$144,340,112		\$15,214,116	\$377,253,855
Net Assets, beginning of year				13,309,454		13,309,454
Sub-Total	45,990,081	171,709,546	144,340,112	13,309,454	15,214,116	390,563,309
Encumbrances Funded By Fund Balance	10,412,661	47,437,116	86,620,356	24,713		144,494,846
Total Estimated Fund Balance and Net Assets, beginning of year	56,402,742	219,146,662	230,960,468	13,334,167	15,214,116	535,058,155
Estimated Revenues						
Ad Valorem- District	0.1459	111,476,310				111,476,310
Ad Valorem- Okeechobee Basin	0.1586		110,594,660			110,594,660
Ad Valorem- Big Cypress Basin	0.1429		9,587,563			9,587,563
Ad Valorem - Everglades Restoration	0.0506		35,284,296			35,284,296
Agricultural Privilege Taxes			10,950,000			10,950,000
Intergovernmental		1,074,684	38,341,985	150,266,612		189,683,281
Licenses, Permits & Fees		2,742,999	414,603	9,500,000		12,657,602
Investment Income		1,172,000	1,778,000	700,000		3,650,000
Miscellaneous		906,425	2,485,184			3,391,609
Health Insurance					33,881,081	33,881,081
Self Insurance					1,987,495	1,987,495
Total Estimated Revenues	117,372,418	209,436,291	160,466,612	35,868,576	0	523,143,897
Operating Transfers (Net)	-22,584,340	-72,726,875	95,348,221		-37,006	0
TOTAL ESTIMATED REVENUES, TRANSFERS AND FUTURE DESIG. BALANCES	\$151,190,820	\$355,856,078	\$486,775,301	\$49,202,743	\$15,177,110	\$1,058,202,052
BUDGETED EXPENDITURES AND ENCUMBRANCES						
Administrative Services & Executive Offices						
Water Resources Planning and Monitoring	\$3,271,954	\$222,981		\$11,230,320		\$14,725,255
Acquisition, Restoration and Public Works	2,266,109	530,170		94,587		2,890,866
Operation and Maintenance of Lands and Works	12,293,916	688,838		14,576,001		27,558,755
Regulation	3,493,479	36,286		4,251,805		7,781,570
District Management and Administration	21,796,896	5,000	850,756	7,183,566		29,836,218
Administrative Services & Executive Offices Total	43,122,354	1,483,275	850,756	37,336,279	0	82,792,664
Office of Chief of Staff						
Water Resources Planning and Monitoring	\$610,092	\$2,533,297				\$3,143,389
Acquisition, Restoration and Public Works	1,459,484	2,856,326	40,940,168			45,255,978
Operation and Maintenance of Lands and Works	336,452	2,635,727	6,992,890			9,965,069
Regulation	251,916	20,577				272,493
Outreach	2,355,990	22,900				2,378,890
District Management and Administration	1,629,332					1,629,332
Office of Chief of Staff Total	6,643,266	8,068,827	47,933,058	0	0	62,645,151
Office of Everglades Policy & Coordination						
Water Resources Planning and Monitoring	\$324,769	\$233,618				\$558,387
Acquisition, Restoration and Public Works	5,448,302	22,748,194	16,720,836			44,917,332
Operation and Maintenance of Lands and Works		1,175,106				1,175,106
Outreach	88,364					88,364
District Management and Administration	59,238					59,238
Office of Everglades Policy & Coordination Total	5,920,673	24,156,918	16,720,836	0	0	46,798,427
Field Operations & Land Management						
Water Resources Planning and Monitoring	\$445,179	\$560,179				\$1,005,358
Acquisition, Restoration and Public Works	1,023,811	1,559,963				2,583,774
Operation and Maintenance of Lands and Works	6,151,684	105,200,465	1,611,252		50,540	113,013,941
Regulation	626,957					626,957
District Management and Administration	376,611					376,611
Field Operations & Land Management Total	8,624,242	107,320,607	1,611,252	0	50,540	117,606,641
Operations, Maintenance & Construction Division						
Water Resources Planning and Monitoring	\$5,080,548	\$2,807,022				\$7,887,570
Acquisition, Restoration and Public Works	1,902,336	5,198,948	176,610,011			183,711,295
Operation and Maintenance of Lands and Works	3,386,344	26,563,067	45,521,459	233,228		75,704,098
Regulation	138,327	264,029				402,356
Operations, Maintenance & Construction Division Total	10,507,555	34,833,066	222,131,470	233,228	0	267,705,319
Regulation Division						
Water Resources Planning and Monitoring	\$125,462					\$125,462
Acquisition, Restoration and Public Works	31,381	37,230				68,611
Operation and Maintenance of Lands and Works	17,900	5,000				22,900
Regulation	15,326,880	2,210,823				17,537,703
Outreach	33,789					33,789
Regulation Division Total	15,535,412	2,253,053	0	0	0	17,788,465

Attachment: FY2016TentBudgetAttachmentwith3 (Resolution No. 2015 - 0922 : Approval of Tentative Budget)

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2015 - 0922
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2015-2016**

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
Water Resources						
Water Resources Planning and Monitoring	\$18,270,906	\$4,314,697	\$114,300			\$22,699,903
Acquisition, Restoration and Public Works	4,090,388	13,226,568	10,000			17,326,956
Operation and Maintenance of Lands and Works		1,499,705	95,600			1,595,305
Regulation	239,224	453,782				693,006
Water Resources Total	22,600,518	19,494,752	219,900	0	0	42,315,170
CERP - Central Service Indirect Costs						
Acquisition, Restoration and Public Works	\$3,332,968					-\$3,332,968
District Management and Administration	-3,332,968					3,332,968
CERP - Central Service Indirect Costs Total	0					0
Reserves/Debt/Fees/Charges						
Water Resources Planning and Monitoring		1,434,621				1,434,621
Acquisition, Restoration and Public Works			35,165,372			35,165,372
Operation and Maintenance of Lands and Works	15,742,735	51,852,749				67,595,484
District Management and Administration	4,377,612	3,363,557				7,741,169
Res/Debt/Fees/Charges Total	20,120,347	56,650,927	35,165,372	0	0	111,936,646
Total Budgeted Expenditures	133,074,367	254,261,425	324,632,644	37,569,507	50,540	749,588,483
Encumbrances (Estimate)	10,412,661	47,437,116	86,620,356	24,713		144,494,846
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	\$143,487,028	\$301,698,541	\$411,253,000	\$37,594,220	\$50,540	\$894,083,329
NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED						
Net Assets (Self Insurance Fund Actuarial Need)				\$5,452,783		\$5,452,783
Net Assets (Health Self Insurance Fund - Fund Balance Utilization)				6,155,740		6,155,740
Nonspendable						
Inventory Reserve						
General Fund						
Okeechobee Basin Special Revenue		4,983,325				4,983,325
Big Cypress Basin Special Revenue		308,915				308,915
Permanent Fund-Principal Portion						
Wetlands Mitigation Permanent Fund					14,980,633	14,980,633
Restricted						
FY17-FY20 Big Cypress Basin Fund Balance		5,480,798	3,276,379			8,757,177
FY17-FY20 Budget Stabilization		12,788,721				12,788,721
FY17-FY20 COPS Interest			236,950			236,950
FY17-FY20 Everglades Restoration (Alligator Alley Tolls, Everglades License Tag)		487,470	439,153			926,623
FY17-FY20 Indian River Lagoon License Tag Program & Prior Year Approp		17,433				17,433
FY17-FY20 Land Management (Lease Revenue)		2,927,756	3,932,715			6,860,471
FY17-FY20 Mitigation - Lakebelt/Wetland		24,108,130	5,279,266		145,937	29,533,333
FY17-FY20 Restoration Strategies		2,969,989	62,357,838			65,327,827
FY17-FY20 Source Control		85,000				85,000
Committed						
FY17-FY20 Budget Stabilization	2,801,184					2,801,184
FY17-FY20 Land Management/Forest Management	20,000					20,000
FY17-FY20 Restoration Strategies	4,657,608					4,657,608
FY17-FY20 Source Control	225,000					225,000
Total Net Assets, Restrictions and Commitments	7,703,792	54,157,537	75,522,301	11,608,523	15,126,570	164,118,723
Unassigned	0	0	0	0	0	0
TOTAL BUDGETED EXPENDITURES, ENCUMBRANCES, NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED	\$151,190,820	\$355,856,078	\$486,775,301	\$49,202,743	\$15,177,110	\$1,058,202,052

Attachment: FY2016TentBudgetAttachmentwith3 (Resolution No. 2015 - 0922 : Approval of Tentative Budget)

MEMORANDUM

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: September 10, 2015

SUBJECT: Approval of Everglades Ag Privilege Tax Roll

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2015 - 0923

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, 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;

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 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 Agriculture 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 2015 tax roll shall reflect the deferred amounts that would have been due in 2014. The 2015 tax amounts will be deferred to 2016 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 2015 tax roll shall reflect the deferred amounts that would have been due in 2014. The 2015 tax amounts will be deferred to 2016 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 collector 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 10th day of September, 2015.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By:

Chairman

Attest:

District Clerk/Secretary

Legal form approved:

By:

Office of Counsel

Print name:

APPENDIX A

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

Line #	Name	Parcel Id	Legal Line	Veg Acres	Deferred
1	HUNDLEY FARMS INC	00374424000001010	24-44-37, E 3/4 OF E 1/2 OF NE 1/4	56.64	\$1,416.00
2	CHAPLIN YVONNE T &	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 & W 1/2 OF SE 1/4 OF SE 1/4	96	\$2,400.00
3	HAND HOMER J &	00374425000001010	25-44-37, ALL /LESS NW 1/4 & N 1/2 OF NW 1/4 OF SW 1/4 & CNL R/W & TR IN OR910P365/	447.75	\$11,193.00
4	UNITED STATES SUGAR CORP	00374425000007010	25-44-37, NW 1/4, N 1/2 OF NW 1/4 OF SW 1/4 & TRGLR TR IN NE 1/4 IN OR910P365	186.2	\$4,655.00
5	UNITED STATES SUGAR CORP	00374435000009000	35-44-37, ALL	182.6	\$4,565.00
6	HAND HOMER J &	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,675.00
7	TIITF	00374501000009000	1-45-37, ALL	640	\$16,000.00
8	UNITED STATES SUGAR CORP	00374502000009000	2-45-37, ALL	320	\$8,000.00
9	TIITF LESSOR	00374512000009000	12-45-37, ALL	640	\$16,000.00
10	TIITF	00374513000009000	13-45-37, ALL	640	\$16,000.00
11	KING RANCH INC	00374514000009000	14-45-37, ALL	142.1	\$3,552.50
12	KING RANCH INC	00374515000009000	15-45-37, ALL	91.9	\$2,297.50
13	KING RANCH INC	00374524000009000	24-45-37, ALL	218.1	\$5,452.50
14	KING RANCH INC	00384414000009000	14-44-38, ALL	280	\$7,000.00

Attachment: Appendix A - Disaster Deferred Parcel Legal Lines 1996 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX A

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

Line #	Name	Parcel Id	Legal Line	Veg Acres	Deferred	Ag Privilege Tax
15	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S & WOF HILLSBORO CNL & W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S & W OF HILLSBORO CNL	85	\$2,125.00	
16	PELAEZ & SONS INC	00384419000001030	19-44-38, NE 1/4 (LESS E 1/2 OF W 1/2 OF NE 1/4, E 1/2 OF W 1/2 OF SW 1/4 & S 130 FT BOLLES CNL R/W)	40	\$1,000.00	
17	SULLIVAN A J	00384425000009000	25-44-38, ALL	174.1	\$4,352.50	
18	HUNDLEY FARMS INC	00384432000009000	32-44-38, ALL	218.4	\$5,460.00	
19	HUNDLEY FARMS INC	00384433000007000	33-44-38, ALL S & W OF HILLSBOROUGH CNL (LESS CNL R/W)	328.3	\$8,207.50	
20	GESTION PRO VEG INC	00384434000001000	34-44-38, ALL N & E OF HILLSBOROUGH CNL	120	\$3,000.00	
21	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384435000009000	35-44-38, ALL	320	\$8,000.00	
22	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384436000009000	36-44-38, ALL	90	\$2,250.00	
23	TIITF FISH & WILDLIFE	00384506000009000	6-45-38, ALL	640	\$16,000	
24	TIITF	00384508000009000	8-45-38, ALL	640	\$16,000	
25	TIITF SCHOOL LANDS	00384516000009000	16-45-38, ALL	320	\$8,000.00	
26	TIITF PRIVATE CO INDIVIDUAL	00384517000009000	17-45-38, ALL	320	\$8,000.00	
27	TIITF STATE OF FLORIDA	00384518000009000	18-45-38, ALL	640	\$16,000	
28	KING RANCH INC	00384533000001000	45-38, E 1/2 OF SEC 33 & ALL SECS 34 TO 36 INC CONT 2240.30 AC	360.3	\$9,007.50	
29	UNITED STATES SUGAR CORP	00384601000009000	1-46-38, ALL OF SEC	80	\$2,000.00	
30	UNITED STATES SUGAR CORP	00384602000009000	46-38, ALL SEC 2 & E 2670.02 FT OF SEC 3	640	\$16,000	

Attachment: Appendix A - Disaster Deferred Parcel Legal Lines 1996 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX A

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred</u>	<u>Ag Privilege Tax</u>
31	LEON MOSS RANCH INC	00394233000009000	33-42-39, ALL /LESS R/W OF SECONDARY CHANNELS/	623.3	\$15,582	
32	LEON MOSS RANCH INC	00394234000009000	34-42-39, ALL /LESS R/W OF SECONDARY CHANNELS/	638.2	\$15,955	
33	HUNDLEY FARMS INC	00394332000009000	32-43-39, ALL OF SEC	68.4	\$1,710.00	
34	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 & TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	158.3	\$3,957.50	
35	HUNDLEY FARMS INC	00394333010700000	SUB IN PB8P82 TR 70 (LESS L-13 K/A OCEAN CNL R/W)	6.33	\$158.25	
36	HUNDLEY JOHN LLOYD TRUST	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	19.4	\$485.00	
37	HUNDLEY JOHN LLOYD TRUST	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 & RD R/W/	18.45	\$461.25	
38	HUNDLEY JOHN LLOYD TRUST	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.75	
39	HUNDLEY JOHN LLOYD TRUST	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$493.00	
40	UNITED STATES SUGAR CORPORATION	00394405000009000	5-44-39, ALL /LESS S 45 FT & RD R/W/	189.1	\$4,727.50	
41	UNITED STATES SUGAR CORPORATION	00394418010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 /LESS S 28 FT/ & TRS 9 TO 16 INC	143.5	\$3,587.50	
42	UNITED STATES SUGAR CORPORATION	00394419010010010	REPLAT OF GLADEVIEW FARMS, TRS 1 THRU 7 (LESS S 27 FT) & TR 8 (LESS N 155 FT OF W 390 FT & SLY 2482.86 SF OF WLY 93 FT & TRGLR PAR) & TRS 9 THRU 15 (LESS NLY 57 FT AS IN OR6709P1113 & S 403 FT OF W 390 FT)	429.4	\$10,735	

Attachment: Appendix A - Disaster Deferred Parcel Legal Lines 1996 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX A

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred</u>
43	HUNDLEY FARMS INC	00394530000007000	30-45-39, ALL LYG S & W OF HILLSBORO CNL (LESS S DD CNL)	73.5	\$1,837.5
44	KING RANCH INC	00394531000007000	31-45-39, ALL LYG S & W OF HILLSBORO CNL	183	\$4,575.0
45	UNITED STATES SUGAR CORP	00394540000000041	45/46-39, SLY 5274 FT OF LTS 5& 6 & TH PT OF LT 4 LYG S & W OF HILLSBORO CNL CONT 1457.43 AC	360	\$9,000.0

Total Veg Acres: 12,521.82

Total Tax Deferred Resulting from 1996 Disaster Deferral: \$313,045.50

Attachment: Appendix A - Disaster Deferred Parcel Legal Lines 1996 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX B

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

Line #	Name	Parcel Id	Legal Line	Veg Acres	Deferred
1	TRUST BUSTERS PARTNERSHIP	00374412000005010	12-44-37, ALL S OF HILLSBOROUGH CNL (LESS SFC CNL & LESS L-14 R/W)	83.7	\$2,092.5
2	CHAPLIN YVONNE T &	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 & W 1/2 OF SE 1/4 OF SE 1/4	163.9	\$4,097.5
3	HAND HOMER J &	00374425000001010	25-44-37, ALL /LESS NW 1/4 & N 1/2 OF NW 1/4 OF SW 1/4 & CNL R/W & TR IN OR910P365/	150	\$3,750.0
4	UNITED STATES SUGAR CORP	00374426000009000	26-44-37, ALL	150	\$3,750.0
5	UNITED STATES SUGAR CORP	00374435000009000	35-44-37, ALL	110	\$2,750.0
6	HAND HOMER J &	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,675
7	TIITF	00374501000009000	1-45-37, ALL	640	\$16,000
8	TIITF LESSOR	00374512000009000	12-45-37, ALL	320	\$8,000.0
9	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S & WOF HILLSBORO CNL & W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S & W OF HILLSBORO CNL	90	\$2,250.0
10	UNITED STATES SUGAR CORPORATION	00384419000005000	19-44-38, S 1/2 OF SEC (LESS N 130 FT BOLLES CNL R/W)	170.5	\$4,262.5
11	UNITED STATES SUGAR CORPORATION	00384421000001010	21-44-38, ALL (LESS NLY 27.56 FT OF E 1/2 & NLY 64 FT OF W 1/2)	204.1	\$5,102.5
12	TIITF FISH & WILDLIFE	00384506000009000	6-45-38, ALL	640	\$16,000
13	TIITF	00384507000009000	7-45-38, ALL	320	\$8,000.0

Attachment: Appendix B - Disaster Deferred Parcel Legal Lines 2000 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX B

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

Line #	Name	Parcel Id	Legal Line	Veg Acres	Deferred
14	TIITF	00384508000009000	8-45-38, ALL	640	\$16,000
15	TIITF PRIVATE CO INDIVIDUAL	00384517000009000	17-45-38, ALL	320	\$8,000.00
16	TIITF STATE OF FLORIDA	00384518000009000	18-45-38, ALL	640	\$16,000
17	DAN GRIFFIN SOD COMPANY INC	00384524000007010	24-45-38, S 1/8 LYG S & W OF HILLSBORO CNL	60	\$1,500.00
18	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 & TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	279.8	\$6,995.00
19	HUNDLEY JOHN LLOYD TRUST	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	25.63	\$640.75
20	HUNDLEY JOHN LLOYD TRUST	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 & RD R/W/	18.45	\$461.25
21	HUNDLEY JOHN LLOYD TRUST	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.75
22	HUNDLEY JOHN LLOYD TRUST	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$493.00
23	SOUTH FLA WATER MGMT DIST LESSOR	00394416000001010	16-44-39, ALL OF SEC (LESS E 120 FT OF NE 1/4 & E 180 FT OF SE 1/4) K/A PT OF GLADEVIEW NORTH IN OR26752P1242	204.2	\$5,105.00
24	UNITED STATES SUGAR CORPORATION	00394420010110010	REPLAT OF GLADEVIEW FARMS TRS 11 TO 14 (LESS S 27 FT) & TRS 15 TO 18 & TH PT OF SEC 20 (LESS TH PT IN OR3502P1071)	193.3	\$4,832.50
25	UNITED STATES SUGAR CORPORATION	00394430010010010	REPL OF GLADEVIEW FARMS TRS 1 TO 16 (LESS E 600 FT OF TR 9 & TH PT IN OR3502P1071 & TH PT OF SEC 30 ADJ THERETO	204.5	\$5,112.50

Attachment: Appendix B - Disaster Deferred Parcel Legal Lines 2000 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

APPENDIX B

2015 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred</u>
26	TKM BENGARD FARMS LLC	00394431010011000	REPL OF GLADEVIEW FARMS TRS 9 TO 16 & TH PT OF SEC 31 ADJ THERETO (LESS TH PT IN OR3451P811)	109	\$2,725.00

Total Veg Acres: 6,390.63

Total Tax Deferred Resulting from 2000 Disaster Deferral: \$159,765.75

Attachment: Appendix B - Disaster Deferred Parcel Legal Lines 2000 (Resolution No. 2015 - 0923 : Approval of Everglades Ag Privilege Tax

MEMORANDUM

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: September 10, 2015

SUBJECT: Approval of C-139 Ag Privilege Tax Roll

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2015 - 0924

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

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 10th day of September 2015.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By:

Chairman

Attest:

Legal form approved:

By:

District Clerk/Secretary

Office of Counsel

Print name:
