

1                                   **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

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3                                   **RESOLUTION NO. 2011-931B**

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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 8<sup>th</sup> day of September 2011.  
17

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

20 By: \_\_\_\_\_  
21  
22 Chair  
23

24 **ATTEST:**

25 By: \_\_\_\_\_  
26 District Clerk  
27

28 **APPROVED:**

29 By: \_\_\_\_\_  
30 Office of Counsel