

March 7, 2007

S 646. CONTINUE WATERFRONT ACCESS STUDY (=H 534). Filed 3/7/07. *TO CONTINUE THE STUDY OF WATERFRONT ACCESS ISSUES.*

Identical to H 534, filed 3/7/07.

Intro. by Albertson.

STUDY

July 23, 2007

S 646. ENACT WASC RECOMMENDATIONS/FUNDS (NEW). Filed 3/7/07. Senate committee substitute replaces the content of the 1st edition with *AN ACT TO ESTABLISH WORKING WATERFRONTS AS A SPECIAL CLASS OF PROPERTY SUBJECT TO PRESENT-USE VALUE; TO ESTABLISH THE ADVISORY COMMITTEE FOR THE COORDINATION OF WATERFRONT ACCESS; TO DIRECT THE DEPARTMENT OF TRANSPORTATION TO MAKE EXPANDED PUBLIC ACCESS TO COASTAL WATERS A PRIORITY IN ITS ROAD PROJECT PLANNING AND CONSTRUCTION PROGRAMS; TO INCREASE FEES FOR VESSEL TITLING; TO PROVIDE THAT FEES ASSOCIATED WITH AN EMERGENCY COASTAL AREA MANAGEMENT ACT PERMIT SHALL BE WAIVED; AND TO DIRECT THE DIVISION OF EMERGENCY MANAGEMENT TO STUDY CONSTRUCTION AND REPAIR IN REGULATED FLOOD ZONES, AS RECOMMENDED BY THE WATERFRONT ACCESS STUDY COMMITTEE.*

Present use value. Beginning with the 2008-09 property tax year, amends GS 105-277.3 to provide that working waterfront land that has produced an average income of at least \$1,000 for the three years preceding the year for which the tax benefit is claimed is taxed at the land's present use value. Makes conforming changes to the catch lines of GS 105-277.4, GS 105-277.5, and GS 105-277.6. Amends GS 105-277.2 to (1) include working waterfront land in the definition of *present use value* and (2) provide that the capitalization rate for agricultural and horticultural land is between 6% and 7%, as determined by the Use-Value Advisory Board. Amends GS 105-277.7 to add a representative of the Division of Marine Fisheries of the Department of Environment and Natural Resources (DENR) to the Use-Value Advisory Board. Effective July 1, 2007, appropriates \$100,000 for 2007-08 from the General Fund to the Agricultural Extension Service of North Carolina State University for the Use-Value Advisory Board. Makes technical, conforming, and clarifying changes to GS 160A-37(f1) and GS 160A-49(f1).

Advisory committee. Establishes the Advisory Committee for the Coordination of Waterfront Access within DENR to develop a plan for providing greater waterfront access in North Carolina and develop recommendations for increasing and improving water access. The committee is required to report on implementation to the Joint Legislative Commission on Seafood and Aquaculture by October 1 of each year, beginning in 2008.

Public access. Amends GS 136-18 to require the Department of Transportation (DOT) to expand public access to coastal waters in its road project planning and construction programs. Requires DOT to report on its progress to the Joint Legislative Commission on Seafood and Aquaculture by March 1 of each year, beginning in 2008.

Boating and waterway access funding. Amends GS 75A-3(c) to change the Boating Account to the Boating and Waterways Account and to provide that money for administering and enforcing the chapter remains available until it is expended. Amends GS 75A-5 to increase the fees for boat numbering, for renewal, and for a change in ownership from \$10 to \$15 for a one-year period and from \$25 to \$40 for a three-year period. Effective January 1, 2008.

CAMA. Amends GS 113A-118(f) to waive the fees for an emergency Coastal Area Management Act (CAMA) permit.

Study. Requires the Division of Emergency Management of the Department of Crime Control and Public Safety to study ways to facilitate the construction and repair of water dependent structures located in regulated flood zones and to report to the Joint Legislative Commission on Seafood and Aquaculture by March 1, 2008.

July 26, 2007

S 646. ENACT WASC RECOMMENDATIONS (NEW). Filed 3/7/07. Senate committee substitute makes the following changes to the 2nd edition.

Present use value. Deletes the provisions that would have amended the present use value statutes for farmland to include working waterfront land that has produced an average income of at least \$1,000 for the three preceding years. Also deletes conforming statutory changes, changes to the Use Value Advisory Board, and the related appropriation. Instead, beginning with the 2008-09 property tax year, enacts new GS 105-277.14 to allow use value property tax treatment for working waterfront property. Working waterfront property is (1) a pier in coastal fishing waters that charges a fee for access or (2) property adjacent to coastal fishing waters and primarily used for commercial fishing or fish processing. Unlike farmland, in order to qualify for use value treatment, working waterfront property does not have to meet income standards or be individually owned.

The difference between the property tax based on use value and the property tax based on true value is carried forward as a lien and becomes payable for the current year and the three past years, with interest, if the property no longer qualifies as working waterfront property.

Increase boating funding. Deletes all proposed amendments to GS 75A-3(c) and instead provides only that interest and other investment income earned on the Boating Account accrues to the account. Makes technical and clarifying changes to the proposed amendments to GS 75A-5.

Conforms the effective date, part headings, and the title.

July 31, 2007

S 646. ENACT WASC RECOMMENDATIONS. Filed 3/7/07. House committee substitute makes the following changes to the 3rd edition. Modifies proposed GS 105-277.14 (use value property tax treatment for working waterfront property) to (1) change the effective date from the 2008-09 tax year to the 2009-10 tax year, (2) require that the property have annual income of at least \$1,000 in order to qualify for special tax treatment, and (3) extend the special tax treatment to include adjacent land that is below improvements used for commercial fishing or fishing property and land reasonably necessary for the convenient use of the working waterfront property. Conforms the effective date.

August 1, 2007

S 646. ENACT WASC RECOMMENDATIONS. Filed 3/7/07. House amendment makes the following changes to 4th edition. Modifies proposed GS 136-18(40) to require the Department of Transportation (DOT) to work with other listed entities to address public access to coastal waters (was, to ensure that public access to coastal waters is expanded) along roads, bridges, and other transportation infrastructure owned by DOT. Requires DOT to follow applicable design standards and guidelines in implementing enhanced access. Requires DOT to report its progress to the Joint Legislative Transportation Oversight Commission as well as the Joint Legislative Commission on Seafood and Aquaculture.

September 4, 2007

SL 2007-485 (S 646). ENACT WATERFRONT ACCESS STUDY COMMITTEE RECOMMENDATIONS. *AN ACT TO PROVIDE PROPERTY TAX RELIEF FOR WORKING WATERFRONT PROPERTY, TO ESTABLISH THE ADVISORY COMMITTEE FOR THE COORDINATION OF WATERFRONT ACCESS, TO MAKE EXPANDED PUBLIC ACCESS TO COASTAL WATERS A PRIORITY IN PLANNING STATE ROAD PROJECTS, TO INCREASE FEES FOR VESSEL TITLING, TO WAIVE PERMIT FEES FOR EMERGENCY COASTAL AREA MANAGEMENT ACT PERMITS, AND TO DIRECT A STUDY OF CONSTRUCTION AND REPAIR IN REGULATED FLOOD ZONES, AS RECOMMENDED BY THE WATERFRONT ACCESS STUDY COMMITTEE.* Summarized in *Daily Bulletin* 3/7/07, 7/23/07, 7/26/07, 7/31/07, and 8/1/07. Enacted August 30, 2007. Section 1 is effective for taxes imposed for taxable years beginning on or after July 1, 2009. Sections 4.1–4.4 are effective January 1, 2008. The remainder is effective August 30, 2007.