

By Representative Ball

1                                   A bill to be entitled  
2           An act relating to ad valorem tax assessment;  
3           amending s. 193.015, F.S.; defining  
4           "conservation lands"; directing the property  
5           appraiser to consider that the designation of  
6           lands as wetlands or conservation lands  
7           constitutes a constraint on the determination  
8           of the highest and best use of the property;  
9           providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13           Section 1. Subsection (4) is added to section 193.015,  
14 Florida Statutes, to read:

15           193.015 Additional specific factors ~~factor~~; effect of  
16 issuance or denial of permit to dredge, fill, or construct in  
17 state waters to their landward extent; effect of designation  
18 as wetlands or conservation lands.--

19           (4)(a) As used in this subsection, "conservation  
20 lands" means lands designated under an adopted comprehensive  
21 plan or element or portion thereof, land development  
22 regulations, or a land development code, to conserve and  
23 protect native species' habitats or endangered or threatened  
24 species, or to conserve, protect, manage, or restore important  
25 ecosystems and forests, if the protection and conservation of  
26 such lands is necessary to enhance or protect significant  
27 surface water, groundwater, wetlands, coastal protected  
28 habitats, or wildlife resources which cannot otherwise be  
29 accomplished through state or local regulatory programs.

30           (b) The property appraiser is expressly directed to  
31 consider that the designation of lands as wetlands or

1 conservation lands constitutes a constraint on the  
2 determination of the highest and best use of the property.

3 Section 2. This act shall take effect upon becoming a  
4 law.

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7 HOUSE SUMMARY

8 Defines "conservation lands" and directs the property  
9 appraiser to consider that the designation of lands as  
10 wetlands or conservation lands constitutes a constraint  
11 on the determination of the highest and best use of the  
12 property.

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