

By Senator Bronson

18-1192-00

See HB

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

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

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

193.015 Additional specific factor; effect of issuance  
or denial of permit to dredge, fill, or construct in state  
waters to their landward extent.--

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

(b) The property appraiser is expressly directed to  
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 LEGISLATIVE SUMMARY

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