

By the Committee on Fiscal Resource and Senator Bronson

314-2152A-00

1                                   A bill to be entitled  
 2           An act relating to ad valorem tax assessment;  
 3           amending s. 193.015, F.S.; defining the term  
 4           "conservation lands"; directing the property  
 5           appraiser to consider whether certain actions  
 6           by governmental units regarding permits,  
 7           actions requiring land to be set aside for  
 8           conservation purposes, or actions delineating  
 9           land as wetlands or other surface waters  
 10          constitute a constraint on the determination of  
 11          the highest and best use to which the property  
 12          can be expected to be put in the immediate  
 13          future and on the present use of the property;  
 14          providing an effective date.

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

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 18           Section 1. Section 193.015, Florida Statutes, is  
 19 amended to read:

20           193.015 Additional specific factor; effect of issuance  
 21 or denial of an environmental resource permit or a permit to  
 22 dredge, fill, or construct in state waters; conservation land  
 23 set-asides; delineated wetlands to their landward extent.--

24           (1) If the Department of Environmental Protection, a  
 25 water management district, or a local government issues or  
 26 denies an environmental resource permit pursuant to part IV of  
 27 chapter 373, or a permit under rules adopted pursuant to ss.  
 28 403.91-403.929, Florida Statutes, 1984 Supplement, as amended,  
 29 ~~a permit to dredge, fill, or otherwise construct in or on~~  
 30 ~~waters of the state, as defined in chapter 403, to their~~  
 31 ~~landward extent as determined under s. 403.817(2),the~~

1 property appraiser may ~~is expressly directed to~~ consider the  
2 effect of that issuance or denial on the value of the property  
3 and any limitation that the issuance or denial may impose on  
4 the highest and best use to which that of the property can be  
5 expected to be put in the immediate future and on the present  
6 use of the property to its landward extent.

7 (a)(2) The Department of Environmental Protection, a  
8 water management district, or any local government that has  
9 been delegated the authority to issue or deny environmental  
10 resource permits pursuant to s. 373.441 shall provide the  
11 property appraiser of each county in which such property is  
12 situated a copy of any final agency action relating to an  
13 application for such a permit.

14 (b)(3) The provisions of this subsection~~(1)~~ do not  
15 apply if:

16 1.(a) The property owner had no reasonable basis for  
17 expecting approval of the application for permit; or

18 2.(b) The application for permit was denied because of  
19 an incomplete filing, failure to meet an applicable deadline,  
20 or failure to comply with administrative or procedural  
21 requirements.

22 (2) If a permit, development order, or other form of  
23 governmental approval authorizing the use of land requires the  
24 land owner to set aside a portion of that land or other land  
25 for conservation purposes, or subjects land to a deed  
26 restriction or similar title restriction for conservation  
27 purposes, the property appraiser may consider whether the  
28 set-aside, conservation easement, or deed restriction or  
29 similar title restriction constitutes a constraint on the  
30 highest and best use to which that property can be expected to  
31 be put in the immediate future and on the present use of the

1 property. As used in this subsection, the term "conservation  
2 purposes" means that the land set aside pursuant to a permit  
3 condition or deed restriction is intended to be preserved,  
4 restored, or enhanced to conserve or protect the habitat of  
5 species listed as endangered, threatened, or of special  
6 concern, or to enhance, protect, manage, or restore surface  
7 waters, groundwater, wetlands, coastal protected habitats, or  
8 wildlife resources, including, but not limited to, areas  
9 created, preserved, restored, or enhanced to mitigate adverse  
10 impacts of the land use.

11 (3) If the United States Army Corps of Engineers  
12 delineates land as wetlands or waters of the United States, or  
13 if any state agency, water management district, or local  
14 government delineates land as wetlands or other surface waters  
15 pursuant to the methodology ratified in s. 373.4211, the  
16 property appraiser may consider whether the wetlands or waters  
17 delineated constitute a constraint on the highest and best use  
18 to which that property can be expected to be put in the  
19 immediate future and on the present use of the property. A  
20 delineation qualifies under this subsection if it exists in  
21 some written form depicting the lands that are wetlands or  
22 surface waters. The delineation does not need to be a formal  
23 determination of the extent of wetlands and surface waters  
24 under s. 373.421 or be otherwise binding on the delineating  
25 agency.

26 Section 2. This act shall take effect July 1, 2000.  
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SB 1496

The committee substitute authorizes, rather than requires, the property appraiser to consider whether various permits, restrictions, and delineations constitute a constraint on the highest and best use to which property can be expected to be put in the immediate future and on the present use of the property.