

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 or
 6 delineation of lands as wetlands or
 7 conservation lands constitutes a constraint on
 8 the property appraiser's ability to determine
 9 the highest and best use of the property;
 10 providing an effective date.

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

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

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

20 (4)(a) As used in this subsection, "conservation
 21 lands" means lands designated under an adopted comprehensive
 22 plan or element or portion thereof, land development
 23 regulations, or a land development code, to conserve and
 24 protect native species' habitats or endangered or threatened
 25 species, or to conserve, protect, manage, or restore important
 26 ecosystems and forests.

27 (b) The property appraiser is expressly directed to
 28 consider that the designation or delineation of lands as
 29 wetlands or conservation lands by any government entity
 30 constitutes a constraint on the property appraiser's ability
 31 to determine the highest and best use of the property.

