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LEGISLATIVE ACTION

Senate

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House

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Senator Altman moved the following:

Senate Amendment (with title amendment)

Delete lines 81 - 669

and insert:

Section 1. Section 196.1962, Florida Statutes, is created
to read:

196.1962 Exemption of real property dedicated in perpetuity
for conservation purposes.-

(1) As used in this section, the term:

(a) "Allowed commercial uses" means commercial uses that
are allowed by the conservation easement or other conservation



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13 protection agreement encumbering land that is exempt from
14 taxation under this section.

15 (b) "Conservation easement" has the same meaning as in s.
16 704.06.

17 (c) "Conservation protection agreement" means a deed
18 restriction, land use agreement, or covenant running with the
19 land which dedicates the property for conservation purposes.

20 (d) "Conservation purposes" means:

21 1. Serving a conservation purpose, as defined in 26 U.S.C.
22 s. 170(h)(4)(A)(i)-(iii), for land which serves as the basis of
23 a qualified conservation contribution under 26 U.S.C. s. 170(h);
24 or

25 2.a. Retention of the substantial natural value of land,
26 including woodlands, wetlands, water courses, ponds, streams,
27 and natural open spaces;

28 b. Retention of such lands as suitable habitat for fish,
29 plants, or wildlife; or

30 c. Retention of such lands' natural value for water quality
31 enhancement or water recharge.

32 (2) Pursuant to s. 3(f), Art. VII of the State
33 Constitution, land that is dedicated in perpetuity for the
34 conservation purposes specified in this section is totally or
35 partially exempt from ad valorem taxation.

36 (a) Land qualifying for the exemption must be perpetually
37 encumbered by a valid and enforceable conservation easement or
38 other conservation protection agreement that:

39 1. Includes baseline documentation as to the natural values
40 to be protected on the land and may include a management plan
41 that details the management of the land so as to effectuate the



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42 conservation of natural resources on the land;

43 2. Is enforceable by a federal or state agency, county,
44 municipality, water management district, or nonprofit entity
45 that is qualified to enforce the provisions of the easement or
46 other conservation protection agreement;

47 3. Allows for periodic review by any enforcing entity of
48 the provisions of the easement or conservation protection
49 agreement;

50 4. Provides for the perpetual enforcement of the provisions
51 of the easement or conservation protection agreement against any
52 present or future owner of the land; and

53 5. Provides that the conservation easement or other
54 conservation protection agreement is perpetual and nonrevocable.

55 (b) Land that is dedicated in perpetuity for conservation
56 purposes and that is used exclusively for conservation purposes
57 is exempt from ad valorem taxation. Such use of the land does
58 not preclude the generation of income, if such income is
59 generated incidental to the implementation of a management plan.

60 (c) Land that is dedicated in perpetuity for conservation
61 purposes and that is used for allowed commercial uses is exempt
62 from ad valorem taxation to the extent of 50 percent of the
63 assessed value of the land.

64 (3) Land that comprises less than 40 contiguous acres does
65 not qualify for the exemption provided in this section unless,
66 in addition to meeting the other requirements of this section,
67 the use of the land for conservation purposes is determined by
68 the Acquisition and Restoration Council created in s. 259.035 to
69 fulfill a clearly delineated state conservation policy and yield
70 a public benefit. In making its determination of public benefit,



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71 the Acquisition and Restoration Council must give particular
72 consideration deference to land that:

73 (a) Contains a natural sinkhole or natural spring that
74 serves a water recharge or production function;

75 (b) Contains a unique geological feature;

76 (c) Provides habitat for endangered or threatened species;

77 (d) Provides nursery habitat for marine and estuarine
78 species;

79 (e) Provides protection or restoration of vulnerable
80 coastal resources;

81 (f) Preserves natural shoreline habitat; or

82 (g) Provides retention of natural open space in otherwise
83 densely built-up areas.

84
85 Any land approved by the Acquisition and Restoration Council
86 under this subsection must have a designated manager who will
87 maintain or restore natural water features and courses, remove
88 and prevent reestablishment of nonnative exotic species, remove
89 diseased vegetation, and use prescribed fire if appropriate for
90 the location and type of land.

91 (4) Land that qualifies for the exemption provided in this
92 section, the allowed commercial uses of which include
93 agriculture, must comply with the most recent best-management
94 practices if adopted by rule of the Department of Agriculture
95 and Consumer Services.

96 (5) As provided in s. 704.06(8) and (9), water management
97 districts having jurisdiction over lands receiving the exemption
98 provided in this section have a third-party right of enforcement
99 to enforce the terms of the applicable conservation easement or



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100 other conservation protection agreement for any easement or
101 agreement that is not enforceable by a federal or state agency,
102 county, or municipality.

103 (6) Buildings, structures, and other improvements situated
104 on land receiving the exemption provided in this section and the
105 land area immediately surrounding the buildings, structures, and
106 improvements must be assessed separately pursuant to chapter
107 193.

108 (7) An owner of land that is exempt from ad valorem
109 taxation pursuant to this section shall abide by the
110 requirements of the Florida Marketable Record Title Act, chapter
111 712, or any other similar law or rule to preserve the effect of
112 the qualifying conservation easement or other conservation
113 protection agreement in perpetuity.

114 (8) The Acquisition and Restoration Council, created in s.
115 259.035, shall maintain a list of nonprofit entities that are
116 qualified under subparagraph (2) (a)2. to enforce the provisions
117 of an easement or other conservation protection agreement.

118 Section 2. Section 193.501, Florida Statutes, is amended to
119 read:

120 193.501 Assessment of lands used for conservation purposes
121 ~~subject to a conservation easement, environmentally endangered~~
122 ~~lands, or lands used for outdoor recreational or park purposes~~
123 ~~when land development rights have been conveyed or conservation~~
124 ~~restrictions have been covenanted.-~~

125 (1) As used in this section and pursuant to s. 4(b), Art.
126 VII of the State Constitution, the term:

127 (a) "Lands used for conservation purposes" means:

128 1. Lands designated as environmentally endangered lands by



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129 a formal resolution of the governing body of the local
130 government within whose jurisdictional boundaries the land is
131 located;
132 2. Lands designated as conservation lands in a local
133 comprehensive plan adopted by the appropriate local governing
134 body pursuant to chapter 163;
135 3. Lands used for outdoor recreational or park purposes if
136 land development rights have been conveyed;
137 4. Lands used for the conservation purpose specified in s.
138 196.1962 when a conservation easement or a conservation
139 protection agreement has been executed pursuant to s. 704.06; or
140 5. Lands for which a conservation management plan has been
141 filed with the Fish and Wildlife Conservation Commission or a
142 water management district and for which the activities and
143 actions are being carried out according the conservation
144 management plan.
145 (b) "Board" means the governing board of any municipality
146 county, or other public agency of the state, or the Board of
147 Trustees of the Internal Improvement Trust Fund.
148 (c) "Conservation easement" has the same meaning as
149 provided in s. 704.06(1).
150 (d) "Conservation protection agreement" has the same
151 meaning as provided in s. 196.1962.
152 (e) "Covenant" means a covenant running with the land.
153 (f) "Deferred tax liability" means an amount equal to the
154 difference between the total amount of taxes that would have
155 been due in March in each of the previous years in which the
156 conveyance or covenant was in effect if the property had been
157 assessed under the provisions of s. 193.011 and the total amount



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158 of taxes actually paid in those years if the property was
159 assessed as provided in this section, plus interest on that
160 difference. The interest accrues at the rate of 1 percent per
161 month beginning on the 21st day of the month following the month
162 in which the full amount of tax based on an assessment pursuant
163 to s. 193.011 would have been due.

164 (g) "Development right" means the right of the owner of the
165 fee interest in the land to change the use of the land.

166 (h) "Outdoor recreational or park purposes" includes, but
167 is not limited to, boating, golfing, camping, swimming,
168 horseback riding, and archaeological, scenic, or scientific
169 sites. The term applies only to activities on land that is open
170 to the general public.

171 (i) "Qualified as environmentally endangered" means:

172 1. Land that has unique ecological characteristics, rare or
173 limited combinations of geological formations, or features of a
174 rare or limited nature constituting habitat suitable for fish,
175 plants, or wildlife, and which, if subject to a development
176 moratorium or one or more conservation easements or development
177 restrictions appropriate to retaining such land or water areas
178 predominantly in their natural state, would be consistent with
179 the conservation, recreation, and open space and, if applicable,
180 coastal protection elements of the comprehensive plan adopted by
181 formal action of the local governing body pursuant to s.

182 163.3161, the Local Government Comprehensive Planning and Land
183 Development Regulation Act; or

184 2. Surface waters and wetlands as determined by the
185 methodology ratified by s. 373.4211.

186 (j) "Conservation management plan" means a document filed



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187 with the Fish and Wildlife Conservation Commission or a water
188 management district which specifies actions and activities to be
189 undertaken on an annual basis for a period of at least 10 years
190 to manage land for the benefit of native wildlife and habitat,
191 native plant and animal communities, and natural water features;
192 precludes development; and limits other nonrecreational uses to
193 those that are essential to the uses of the property for
194 conservation purposes.

195 (2)~~(1)~~ The owner or owners in fee of any land used for
196 conservation ~~subject to a conservation easement as described in~~
197 ~~s. 704.06(1); land qualified as environmentally endangered~~
198 ~~pursuant to paragraph (6) (i) and so designated by formal~~
199 ~~resolution of the governing board of the municipality or county~~
200 ~~within which such land is located; land designated as~~
201 ~~conservation land in a comprehensive plan adopted by the~~
202 ~~appropriate municipal or county governing body; or any land~~
203 ~~which is utilized for outdoor recreational or park purposes may,~~
204 ~~by appropriate instrument, for a term of at least ~~not less than~~~~
205 ~~10 years:~~

206 (a) Convey the development right of such land to the
207 governing board of any public agency in this state within which
208 the land is located, or to the Board of Trustees of the Internal
209 Improvement Trust Fund, or to a charitable corporation or trust
210 as described in s. 704.06(4) ~~s. 704.06(3)~~; or

211 (b) Covenant with the governing board of any public agency
212 in this state within which the land is located, or with the
213 Board of Trustees of the Internal Improvement Trust Fund, or
214 with a charitable corporation or trust as described in s.
215 704.06(4) ~~s. 704.06(3)~~, that such land be subject to one or more



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216 of the prohibitions or limitations ~~conservation restrictions~~
217 provided in s. 704.06(1) or that not be used by the owner may
218 not use the land for any purpose other than outdoor recreational
219 or park purposes if development rights are conveyed. If land is
220 covenanted and used for an outdoor recreational purpose, the
221 normal use and maintenance of the land for that purpose,
222 consistent with the covenant, shall not be restricted.

223 (3) ~~(2)~~ The governing board of any public agency in this
224 state, or the Board of Trustees of the Internal Improvement
225 Trust Fund, or a charitable corporation or trust as described in
226 s. 704.06(4) ~~s. 704.06(3)~~, is authorized and empowered in its
227 discretion to accept any and all instruments that convey
228 ~~conveying~~ the development right of any such land or establish
229 ~~establishing~~ a covenant for a term of at least 10 years.
230 ~~pursuant to subsection (1), and~~ If accepted by the board or
231 charitable corporation or trust, the instrument shall be
232 promptly recorded in the official public records of the county
233 in which the land is located ~~filed with the appropriate officer~~
234 ~~for recording in the same manner as any other instrument~~
235 ~~affecting the title to real property.~~

236 (4) ~~(3)~~ When, ~~pursuant to subsections (1) and (2),~~ the
237 development right in real property has been conveyed to the
238 governing board of any public agency of this state, to the Board
239 of Trustees of the Internal Improvement Trust Fund, or to a
240 charitable corporation or trust as described in s. 704.06(3) ~~s.~~
241 ~~704.06(2)~~, or a covenant has been executed and accepted by the
242 board or charitable corporation or trust, the lands which are
243 the subject of such conveyance or covenant shall be thereafter
244 assessed as provided herein:



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245 (a) If the covenant or conveyance extends for a period of
246 at least not less than 10 years following ~~from~~ January 1 in the
247 year such assessment is made, the property appraiser, ~~in valuing~~
248 ~~such land for tax purposes,~~ shall assess the land solely on the
249 basis of character or use ~~consider no factors other than those~~
250 ~~relative to its value for the present use, as restricted by any~~
251 ~~conveyance or covenant under this section.~~

252 (b) If the covenant or conveyance extends for a period less
253 than 10 years, the land shall be assessed under the provisions
254 of s. 193.011, recognizing the nature and length thereof of any
255 restriction placed on the use of the land under the provisions
256 of subsection (1).

257 (5) If a conservation management plan extends for a period
258 of at least 10 years following January 1 in the year the plan is
259 filed with the appropriate agency, if the plan limits other
260 nonrecreational uses to those essential to uses of the land for
261 conservation purposes, and if the landowner has provided a
262 current copy of the conservation management plan to the property
263 appraiser along with a signed statement of the landowner's good
264 faith intention to use the land only for conservation purposes
265 before March 1 of the same year, the property appraiser shall
266 assess the land solely on the basis of character or use.

267 (a) Plans required by this subsection must be filed with
268 the Fish and Wildlife Conservation Commission if the primary
269 conservation use is restoration or protection of native wildlife
270 habitat or native plant and animal communities.

271 (b) Plans required by this subsection must be filed with
272 the water management district within the boundaries of which the
273 land is located if the primary conservation use is restoration



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274 or protection of natural water features.

275 (c) The commission and the Department of Environmental
276 Protection shall produce a guidance document establishing the
277 form and content of a conservation management plan and
278 establishing minimum standards for such plans regarding
279 restoration and protection of wildlife habitats, plant and
280 animal communities, and natural water features; control of
281 exotic species; use of prescribed fire; removal of diseased and
282 damaged vegetation; and other activities as may be necessary to
283 manage conservation land for the benefit of wildlife, plant and
284 animal communities, and water resources.

285 (d) The property appraiser may require a signed application
286 that includes a statement of the landowner's good faith
287 intention to use the land only for conservation purposes as
288 described in this section, to keep such uses for a period of 10
289 years after the date of the application, and, upon failure to
290 carry out the conservation management plan, to pay the
291 difference between the total amount of taxes assessed and the
292 total amount that would have been due in March of the current
293 year and each of the previous 10 years if the land had not been
294 assessed solely on the basis of character or use as provided in
295 this section.

296 (6) A person or organization that, on January 1, has the
297 legal title to land that is entitled by law to assessment under
298 this section must, on or before March 1 of each year, file an
299 application for assessment under this section with the county
300 property appraiser. The application must identify the property
301 for which assessment under this section is claimed. The initial
302 application for assessment for any property must include a copy



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303 of the instrument by which the development right is conveyed or
304 which establishes a covenant or the conservation protection
305 agreement or conservation management plan that establishes the
306 conservation purposes for which the land is used. The Department
307 of Revenue shall prescribe the forms upon which the application
308 is made. The failure to file an application on or before March 1
309 of any year constitutes a waiver of assessment under this
310 section for that year. However, an applicant who is qualified to
311 receive an assessment under this section, but fails to file an
312 application by March 1, may file an application for the
313 assessment and may file, pursuant to s. 194.011(3), a petition
314 with the value adjustment board requesting that the assessment
315 be granted. The petition must be filed at any time during the
316 taxable year on or before the 25th day following the mailing of
317 the notice by the property appraiser pursuant to s. 194.011(1).
318 Notwithstanding s. 194.013, the applicant must pay a
319 nonrefundable fee of \$15 upon filing the petition. Upon
320 reviewing the petition, if the person is qualified to receive
321 the assessment and demonstrates particular extenuating
322 circumstances judged by the property appraiser or the value
323 adjustment board to warrant granting the assessment, the
324 property appraiser or the value adjustment board may grant the
325 assessment. The owner of land that was assessed under this
326 section in the previous year and whose ownership or use has not
327 changed may reapply on a short form as provided by the
328 department. A county may, at the request of the property
329 appraiser and by a majority vote of its governing body, waive
330 the requirement that an annual application or statement be made
331 for assessment of property within the county. Such waiver may be



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332 revoked by a majority vote of the governing body of the county.
333 (7)-(4) After conveying making a conveyance of the
334 development right or executing a covenant or conservation
335 protection agreement pursuant to this section, or conveying a
336 conservation easement pursuant to this section and s. 704.06,
337 the owner of the land shall not use the land in any manner not
338 consistent with the development right voluntarily conveyed, or
339 with the restrictions voluntarily imposed, or with the terms of
340 the conservation easement or conservation protection agreement,
341 or shall not change the use of the land from outdoor
342 recreational or park purposes during the term of such conveyance
343 or covenant without first obtaining a written instrument from
344 the board or charitable corporation or trust, which must
345 reconvey to the owner instrument reconveys all or part of the
346 development right to the owner or which must release releases
347 the owner from the terms of the covenant. The written instrument
348 must be recorded in the official records of the county in which
349 the property subject to the reconveyance or release is located
350 and which instrument must be promptly recorded in the same
351 manner as any other instrument affecting the title to real
352 property. Upon obtaining approval for reconveyance or release
353 from the board or the charitable organization or trust, the
354 reconveyance or release shall be made to the owner upon payment
355 of the deferred tax liability. Any payment of the deferred tax
356 liability shall be payable to the county tax collector within 90
357 days after of the date of approval for reconveyance or release
358 by the board or charitable corporation or trust of the
359 reconveyance or release. The collector shall distribute the
360 payment to each governmental unit in the proportion that its



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361 millage bears to the total millage levied on the parcel for the
362 years in which such conveyance or covenant was in effect.

363 ~~(8)~~(5) The governing board of any public agency in this
364 state or the Board of Trustees of the Internal Improvement Trust
365 Fund or a charitable corporation or trust which holds title to a
366 development right pursuant to this section may not convey that
367 development right to anyone other than the governing board of
368 another public agency in this state or a charitable corporation
369 or trust, as described in s. 704.06(4) ~~s. 704.06(3)~~, or the
370 record owner of the fee interest in the land to which the
371 development right attaches. The conveyance from the governing
372 board of a public agency or the Board of Trustees of the
373 Internal Improvement Trust Fund to the owner of the fee shall be
374 made only after a determination by the board that such
375 conveyance would not adversely affect the interest of the
376 public. Section 125.35 does not apply to such sales, but any
377 public agency accepting any instrument conveying a development
378 right pursuant to this section shall forthwith adopt appropriate
379 regulations and procedures governing the disposition of same.
380 These regulations and procedures must provide in part that the
381 board may not convey a development right to the owner of the fee
382 without first holding a public hearing and unless notice of the
383 proposed conveyance and the time and place at which the public
384 hearing is to be held is published once a week for at least 2
385 weeks in some newspaper of general circulation in the county in
386 which the property is located before ~~involved prior to~~ the
387 hearing.

388 ~~(6) The following terms whenever used as referred to in~~
389 ~~this section have the following meanings unless a different~~



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390 ~~meaning is clearly indicated by the context:~~

391 ~~(a) "Board" is the governing board of any city, county, or~~
392 ~~other public agency of the state or the Board of Trustees of the~~
393 ~~Internal Improvement Trust Fund.~~

394 ~~(b) "Conservation restriction" means a limitation on a~~
395 ~~right to the use of land for purposes of conserving or~~
396 ~~preserving land or water areas predominantly in their natural,~~
397 ~~scenic, open, agricultural, or wooded condition. The limitation~~
398 ~~on rights to the use of land may involve or pertain to any of~~
399 ~~the activities enumerated in s. 704.06(1).~~

400 ~~(c) "Conservation easement" means that property right~~
401 ~~described in s. 704.06.~~

402 ~~(d) "Covenant" is a covenant running with the land.~~

403 ~~(e) "Deferred tax liability" means an amount equal to the~~
404 ~~difference between the total amount of taxes that would have~~
405 ~~been due in March in each of the previous years in which the~~
406 ~~conveyance or covenant was in effect if the property had been~~
407 ~~assessed under the provisions of s. 193.011 and the total amount~~
408 ~~of taxes actually paid in those years when the property was~~
409 ~~assessed under the provisions of this section, plus interest on~~
410 ~~that difference computed as provided in s. 212.12(3).~~

411 ~~(f) "Development right" is the right of the owner of the~~
412 ~~fee interest in the land to change the use of the land.~~

413 ~~(g) "Outdoor recreational or park purposes" includes, but~~
414 ~~is not necessarily limited to, boating, golfing, camping,~~
415 ~~swimming, horseback riding, and archaeological, scenic, or~~
416 ~~scientific sites and applies only to land which is open to the~~
417 ~~general public.~~

418 ~~(h) "Present use" is the manner in which the land is~~



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419 utilized on January 1 of the year in which the assessment is
420 made.

421 (i) ~~“Qualified as environmentally endangered” means land~~
422 ~~that has unique ecological characteristics, rare or limited~~
423 ~~combinations of geological formations, or features of a rare or~~
424 ~~limited nature constituting habitat suitable for fish, plants,~~
425 ~~or wildlife, and which, if subject to a development moratorium~~
426 ~~or one or more conservation easements or development~~
427 ~~restrictions appropriate to retaining such land or water areas~~
428 ~~predominantly in their natural state, would be consistent with~~
429 ~~the conservation, recreation and open space, and, if applicable,~~
430 ~~coastal protection elements of the comprehensive plan adopted by~~
431 ~~formal action of the local governing body pursuant to s.~~
432 ~~163.3161, the Local Government Comprehensive Planning and Land~~
433 ~~Development Regulation Act; or surface waters and wetlands, as~~
434 ~~determined by the methodology ratified in s. 373.4211.~~

435 (9) A person or entity that owns land assessed pursuant to
436 this section must notify the property appraiser promptly if the
437 land becomes ineligible for assessment under this section. If
438 any property owner fails to so notify the property appraiser and
439 the property appraiser determines that for any year within the
440 preceding 10 years the land was not eligible for assessment
441 under this section, the owner of the land is subject to taxes
442 avoided as a result of such failure plus 15 percent interest per
443 annum and a penalty of 50 percent of the taxes avoided. The
444 property appraiser making such determination has a duty to
445 record in the public records of the county a notice of tax lien
446 against any property owned by that person or entity in the
447 county, and such property must be identified in the notice of



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448 tax lien. The property is subject to a lien in the amount of the
449 unpaid taxes and penalties. The lien when filed shall attach to
450 any property identified in the notice of tax lien which is owned
451 by the person or entity and which was improperly assessed. If
452 such person or entity no longer owns property in that county,
453 but owns property in some other county or counties of this
454 state, the property appraiser has a duty to record a notice of
455 tax lien in such other county or counties, identifying the
456 property owned by such person or entity.

457 (10)-(7)(a) The property appraiser shall report to the
458 department showing the just value and the classified use value
459 of lands used for property that is subject to a conservation
460 purposes pursuant to this section easement under s. 704.06,
461 property assessed as environmentally endangered land pursuant to
462 this section, and property assessed as outdoor recreational or
463 park land.

464 (b) The tax collector shall annually report to the
465 department the amount of deferred tax liability collected
466 pursuant to this section.

467 Section 3. Subsection (1) of section 195.073, Florida
468 Statutes, is amended to read:

469 195.073 Classification of property.—All items required by
470 law to be on the assessment rolls must receive a classification
471 based upon the use of the property. The department shall
472 promulgate uniform definitions for all classifications. The
473 department may designate other subclassifications of property.
474 No assessment roll may be approved by the department which does
475 not show proper classifications.

476 (1) Real property must be classified according to the



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477 assessment basis of the land into the following classes:

478 (a) Residential, subclassified into categories, one
479 category for homestead property and one for nonhomestead
480 property:

481 1. Single family.

482 2. Mobile homes.

483 3. Multifamily.

484 4. Condominiums.

485 5. Cooperatives.

486 6. Retirement homes.

487 (b) Commercial and industrial.

488 (c) Agricultural.

489 (d) Nonagricultural acreage.

490 (e) High-water recharge.

491 (f) Historic property used for commercial or certain
492 nonprofit purposes.

493 (g) Exempt, wholly or partially.

494 (h) Centrally assessed.

495 (i) Leasehold interests.

496 (j) Time-share property.

497 (k) Land used for conservation purposes under s. 193.501.

498 (l) ~~(k)~~ Other.

499 Section 4. Paragraph (b) of subsection (1) and subsections
500 (6) and (9) of section 196.011, Florida Statutes, are amended to
501 read:

502 196.011 Annual application required for exemption.—

503 (1)

504 (b) The form to apply for an exemption under s. 196.031, s.
505 196.081, s. 196.091, s. 196.101, 196.1962, or s. 196.202 ~~s.~~



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506 ~~196.031, s. 196.081, s. 196.091, s. 196.101, or s. 196.202~~ must
507 include a space for the applicant to list the social security
508 number of the applicant and of the applicant's spouse, if any.
509 If an applicant files a timely and otherwise complete
510 application, and omits the required social security numbers, the
511 application is incomplete. In that event, the property appraiser
512 shall contact the applicant, who may refile a complete
513 application by April 1. Failure to file a complete application
514 by that date constitutes a waiver of the exemption privilege for
515 that year, except as provided in subsection (7) or subsection
516 (8).

517 (6) (a) Once an original application for tax exemption has
518 been granted, in each succeeding year on or before February 1,
519 the property appraiser shall mail a renewal application to the
520 applicant, and the property appraiser shall accept from each
521 such applicant a renewal application on a form ~~to be~~ prescribed
522 by the Department of Revenue. Such renewal application shall be
523 accepted as evidence of exemption by the property appraiser
524 unless he or she denies the application. Upon denial, the
525 property appraiser shall serve, on or before July 1 of each
526 year, a notice setting forth the grounds for denial on the
527 applicant by first-class mail. Any applicant objecting to such
528 denial may file a petition as provided for in s. 194.011(3).

529 (b) Once an original application for the tax exemption has
530 been granted under s. 196.1962, in each succeeding year on or
531 before February 1, the property appraiser shall mail a renewal
532 application to the applicant on a form prescribed by the
533 Department of Revenue. The applicant must certify on the form
534 that the use of the property complies with the restrictions and



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535 requirements of the conservation easement. The form shall
536 include a statement that the exemption granted under s. 196.1962
537 will not be renewed unless application is returned to the
538 property appraiser.

539 (9) (a) A county may, at the request of the property
540 appraiser and by a majority vote of its governing body, waive
541 the requirement that an annual application or statement be made
542 for exemption of property within the county after an initial
543 application is made and the exemption granted. The waiver under
544 this subsection of the annual application or statement
545 requirement applies to all exemptions under this chapter except
546 the exemption under s. 196.1995. Notwithstanding such waiver,
547 refiling of an application or statement shall be required when
548 any property granted an exemption is sold or otherwise disposed
549 of, when the ownership changes in any manner, when the applicant
550 for homestead exemption ceases to use the property as his or her
551 homestead, or when the status of the owner changes so as to
552 change the exempt status of the property. In its deliberations
553 on whether to waive the annual application or statement
554 requirement, the governing body shall consider the possibility
555 of fraudulent exemption claims which may occur due to the waiver
556 of the annual application requirement. ~~It is~~ The ~~duty of the~~
557 owner of any property granted an exemption who is not required
558 to file an annual application or statement has a duty to notify
559 the property appraiser promptly whenever the use of the property
560 or the status or condition of the owner changes so as to change
561 the exempt status of the property. If any property owner fails
562 to so notify the property appraiser and the property appraiser
563 determines that for any year within the prior 10 years the owner



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564 was not entitled to receive such exemption, the owner of the
565 property is subject to the taxes exempted as a result of such
566 failure plus 15 percent interest per annum and a penalty of 50
567 percent of the taxes exempted. Except for homestead exemptions
568 controlled by s. 196.161, ~~it is the duty of~~ the property
569 appraiser making such determination has a duty to record in the
570 public records of the county a notice of tax lien against any
571 property owned by that person or entity in the county, and such
572 property must be identified in the notice of tax lien. Such
573 property is subject to the payment of all taxes and penalties.
574 Such lien when filed shall attach to any property, identified in
575 the notice of tax lien, owned by the person who illegally or
576 improperly received the exemption. Should such person no longer
577 own property in that county, but own property in some other
578 county or counties in the state, ~~it shall be the duty of~~ the
579 property appraiser has a duty to record a notice of tax lien in
580 such other county or counties, identifying the property owned by
581 such person or entity in such county or counties, and it shall
582 become a lien against such property in such county or counties.

583 (b) The owner of any land granted an exemption under s.
584 196.1962 has a duty to notify the property appraiser promptly
585 whenever the use of the land no longer complies with the
586 restrictions and requirements of the conservation easement. If
587 the property owner fails to so notify the property appraiser and
588 the property appraiser determines that for any year within the
589 preceding 10 years the owner was not entitled to receive the
590 exemption, the owner of the land is subject to taxes exempted as
591 a result of the failure plus 18 percent interest per annum and a
592 penalty of 100 percent of the taxes exempted. The provisions for



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593 tax liens in paragraph (a) apply to land granted an exemption
594 under s. 196.1962.

595 (c)~~(b)~~ A county may, at the request of the property
596 appraiser and by a majority vote of its governing body, waive
597 the requirement that an annual application be made for the
598 veteran's disability discount granted pursuant to s. 6(g), Art.
599 VII of the State Constitution after an initial application is
600 made and the discount granted. ~~It is the duty of~~ The disabled
601 veteran receiving a discount for which annual application has
602 been waived has a duty to notify the property appraiser promptly
603 whenever the use of the property or the percentage of disability
604 to which the veteran is entitled changes. If a disabled veteran
605 fails to notify the property appraiser and the property
606 appraiser determines that for any year within the prior 10 years
607 the veteran was not entitled to receive all or a portion of such
608 discount, the penalties and processes in paragraph (a) relating
609 to the failure to notify the property appraiser of ineligibility
610 for an exemption shall apply.

611 (d)~~(e)~~ For any exemption under s. 196.101(2), the statement
612 concerning gross income must be filed with the property
613 appraiser not later than March 1 of every year.

614 (e)~~(d)~~ If an exemption for which the annual application is
615 waived pursuant to this subsection will be denied by the
616 property appraiser in the absence of the refiling of the
617 application, notification of an intent to deny the exemption
618 shall be mailed to the owner of the property prior to February
619 1. If the property appraiser fails to timely mail such notice,
620 the application deadline for such property owner pursuant to
621 subsection (1) shall be extended to 28 days after the date on



622 which the property appraiser mails such notice.

623 Section 5. Section 218.125, Florida Statutes, is created to
624 read:

625 218.125 Offset for tax loss associated with certain
626 constitutional amendments affecting fiscally constrained
627 counties.—

628 (1) Beginning in the 2010-2011 fiscal year, the Legislature
629 shall appropriate moneys to offset the reductions in ad valorem
630 tax revenue experienced by fiscally constrained counties, as
631 defined in s. 218.67(1), which occur as a direct result of the
632 implementation of revisions of ss. 3(f) and 4(b) of Art. VII of
633 the State Constitution which were approved in the general
634 election held in November 2008. The moneys appropriated for this
635 purpose shall be distributed in January of each fiscal year
636 among the fiscally constrained counties based on each county's
637 proportion of the total reduction in ad valorem tax revenue
638 resulting from the implementation of the revisions.

639
640 ===== T I T L E A M E N D M E N T =====

641 And the title is amended as follows:

642 Delete lines 3 - 66

643 and insert:

644 purposes; creating s. 196.1962, F.S.; defining terms;
645 providing a total or partial ad valorem tax exemption
646 for land used for conservation purposes; requiring
647 that such land be perpetually encumbered by a
648 conservation easement or conservation protection
649 agreement; providing a partial ad valorem tax
650 exemption for conservation land that is used for



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651 commercial purposes; permitting land smaller than a
652 certain size to qualify for the exemption upon
653 approval by the Acquisition and Restoration Council;
654 requiring the Acquisition and Restoration Council to
655 consider whether the property will yield a significant
656 public benefit; requiring land that qualifies for the
657 exemption from ad valorem taxation and used for
658 agricultural purposes be managed pursuant to certain
659 best-management practices; providing that water
660 management districts have a third-party right of
661 enforcement to enforce certain conservation easements
662 or conservation protection agreements; providing for
663 the assessment of certain buildings, structures,
664 improvements, and land; requiring an owner of land
665 that is exempt from ad valorem taxation to take
666 actions to preserve the perpetual effect of the
667 conservation easement or other instrument; requiring
668 the Acquisition and Restoration Council to maintain a
669 list of nonprofit entities that are qualified to
670 enforce the provisions of a conservation easement or
671 conservation protection agreement; amending s.
672 193.501, F.S.; defining terms; providing for the
673 assessment of lands used for conservation purposes;
674 requiring that such lands be used for conservation
675 purposes for at least 10 years; requiring a covenant
676 or conservation protection agreement to be recorded in
677 the official records; providing for the assessment of
678 such land based on character or use; requiring the
679 owner of the land to annually apply to the property



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680 appraiser by a certain date for the assessment based
681 on character or use; authorizing the value adjustment
682 board to grant late applications for such assessments
683 if extenuating circumstances are shown; providing for
684 the assessment of land if a conservation management
685 plan extends for a specified period and the landowner
686 has provided certain documentation to the property
687 appraiser; requiring the filing of such plans with the
688 Fish and Wildlife Conservation Commission or a water
689 management district under certain circumstances;
690 requiring that the commission and the Department of
691 Environmental Protection produce a guidance document
692 establishing the form and content of a conservation
693 management plan and establishing certain minimum
694 standards for such plans; authorizing a property
695 appraiser to require a signed application that
696 includes certain statements by a landowner; requiring
697 a landowner to notify the property appraiser if the
698 land becomes ineligible for the assessment benefit;
699 imposing penalties for nonpayment of ad valorem taxes
700 after a loss of eligibility for the assessment
701 benefit; directing the property appraiser to record a
702 notice of tax lien; requiring property appraisers to
703 issue a report relating to the just value and
704 classified use value of land used for conservation
705 purposes; amending s. 195.073, F.S.; providing for the
706 classification of lands used for conservation purposes
707 for the purposes of ad valorem taxation; amending s.
708 196.011, F.S.; conforming a cross-reference; requiring



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709 an annual application for the exemption for land used
710 for conservation purposes; requiring that a property
711 owner notify the property appraiser when the use of
712 the property no longer complies with the requirements
713 for a conservation easement; providing penalties for
714 failure to notify; creating s. 218.125, F.S.;

715 requiring the Legislature to appropriate moneys to
716 replace the reductions in ad valorem tax revenue
717 experienced by fiscally constrained counties;