



323060

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/20/2009	.	
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The Committee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 371 - 443
and insert:

(6) A person or entity that owns property assessed pursuant to this section must notify the property appraiser promptly if the property becomes ineligible for assessment under this section. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the preceding 10 years the property was not eligible



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12 for assessment under this section, the owner of the property is
13 subject to taxes avoided as a result of such failure plus 15
14 percent interest per annum and a penalty of 50 percent of the
15 taxes avoided. The property appraiser making such determination
16 has a duty to record in the public records of the county a
17 notice of tax lien against any property owned by that person or
18 entity in the county, and such property must be identified in
19 the notice of tax lien. The property is subject to a lien in the
20 amount of the unpaid taxes and penalties. The lien when filed
21 shall attach to any property, identified in the notice of tax
22 lien, owned by the person or entity that was improperly
23 assessed. If such person or entity no longer owns property in
24 that county, but owns property in some other county or counties
25 of this state, the property appraiser has a duty to record a
26 notice of tax lien in such other county or counties, identifying
27 the property owned by such person or entity.

28 (7)(5) The governing board of any public agency in this
29 state or the Board of Trustees of the Internal Improvement Trust
30 Fund or a charitable corporation or trust which holds title to a
31 development right pursuant to this section may not convey that
32 development right to anyone other than the governing board of
33 another public agency in this state or a charitable corporation
34 or trust, as described in s. 704.06(4) ~~s. 704.06(3)~~, or the
35 record owner of the fee interest in the land to which the
36 development right attaches. The conveyance from the governing
37 board of a public agency or the Board of Trustees of the
38 Internal Improvement Trust Fund to the owner of the fee shall be
39 made only after a determination by the board that such
40 conveyance would not adversely affect the interest of the



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41 public. Section 125.35 does not apply to such sales, but any
42 public agency accepting any instrument conveying a development
43 right pursuant to this section shall forthwith adopt appropriate
44 regulations and procedures governing the disposition of same.
45 These regulations and procedures must provide in part that the
46 board may not convey a development right to the owner of the fee
47 without first holding a public hearing and unless notice of the
48 proposed conveyance and the time and place at which the public
49 hearing is to be held is published once a week for at least 2
50 weeks in some newspaper of general circulation in the county in
51 which the property is located before ~~involved prior to~~ the
52 hearing.

53 ~~(6) The following terms whenever used as referred to in~~
54 ~~this section have the following meanings unless a different~~
55 ~~meaning is clearly indicated by the context:~~

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

59 ~~(b) "Conservation restriction" means a limitation on a~~
60 ~~right to the use of land for purposes of conserving or~~
61 ~~preserving land or water areas predominantly in their natural,~~
62 ~~scenic, open, agricultural, or wooded condition. The limitation~~
63 ~~on rights to the use of land may involve or pertain to any of~~
64 ~~the activities enumerated in s. 704.06(1).~~

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

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

68 ~~(e) "Deferred tax liability" means an amount equal to the~~
69 ~~difference between the total amount of taxes that would have~~



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70 ~~been due in March in each of the previous years in which the~~
71 ~~conveyance or covenant was in effect if the property had been~~
72 ~~assessed under the provisions of s. 193.011 and the total amount~~
73 ~~of taxes actually paid in those years when the property was~~
74 ~~assessed under the provisions of this section, plus interest on~~
75 ~~that difference computed as provided in s. 212.12(3).~~

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

78 ~~(g) "Outdoor recreational or park purposes" includes, but~~
79 ~~is not necessarily limited to, boating, golfing, camping,~~
80 ~~swimming, horseback riding, and archaeological, scenic, or~~
81 ~~scientific sites and applies only to land which is open to the~~
82 ~~general public.~~

83 ~~(h) "Present use" is the manner in which the land is~~
84 ~~utilized on January 1 of the year in which the assessment is~~
85 ~~made.~~

86 ~~(i) "Qualified as environmentally endangered" means land~~
87 ~~that has unique ecological characteristics, rare or limited~~
88 ~~combinations of geological formations, or features of a rare or~~
89 ~~limited nature constituting habitat suitable for fish, plants,~~
90 ~~or wildlife, and which, if subject to a development moratorium~~
91 ~~or one or more conservation easements or development~~
92 ~~restrictions appropriate to retaining such land or water areas~~
93 ~~predominantly in their natural state, would be consistent with~~
94 ~~the conservation, recreation and open space, and, if applicable,~~
95 ~~coastal protection elements of the comprehensive plan adopted by~~
96 ~~formal action of the local governing body pursuant to s.~~
97 ~~163.3161, the Local Government Comprehensive Planning and Land~~
98 ~~Development Regulation Act; or surface waters and wetlands, as~~



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99 ~~determined by the methodology ratified in s. 373.4211.~~

100 (8)~~(7)~~(a) The property appraiser shall report to the

101
102 ===== T I T L E A M E N D M E N T =====

103 And the title is amended as follows:

104 Delete line 45

105 and insert:

106
107 includes certain statements by a landowner; requiring
108 a property owner to notify the property appraiser if
109 land assessed as land used for conservation purposes
110 becomes ineligible for the assessment benefit;
111 imposing penalties for failing to notify the property
112 appraiser of the loss of eligibility for the
113 assessment benefit; requiring the property appraiser
114 to record tax liens for the amount of the unpaid taxes
115 and penalties; requiring