



856092

LEGISLATIVE ACTION

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

**Senate Amendment (with title amendment)**

Delete lines 303 - 443  
and insert:

(5) A person or organization that, on January 1, has the legal title to real or personal property that is entitled by law to assessment under this section must, on or before March 1 of each year, file an application for assessment under this section with the county property appraiser. The application must identify the property for which assessment under this section is



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12 claimed. The initial application for assessment for any property  
13 must include a copy of the instrument by which the development  
14 right is conveyed or which establishes a covenant, or the  
15 conservation protection agreement or conservation management  
16 plan which establishes the conservation purposes for which the  
17 land is used. The Department of Revenue shall prescribe the  
18 forms upon which the application is made. The failure to file an  
19 application on or before March 1 of any year constitutes a  
20 waiver of assessment under this section for that year. However,  
21 an applicant who is qualified to receive an assessment under  
22 this section, but fails to file an application by March 1, may  
23 file an application for the assessment and may file, pursuant to  
24 s. 194.011(3), a petition with the value adjustment board  
25 requesting that the classification be granted. The petition must  
26 be filed at any time during the taxable year on or before the  
27 25th day following the mailing of the notice by the property  
28 appraiser pursuant to s. 194.011(1). Notwithstanding s. 194.013,  
29 the applicant must pay a nonrefundable fee of \$15 upon filing  
30 the petition. Upon reviewing the petition, if the person is  
31 qualified to receive the assessment and demonstrates particular  
32 extenuating circumstances judged by the property appraiser or  
33 the value adjustment board to warrant granting the assessment,  
34 the property appraiser or the value adjustment board may grant  
35 the assessment. The owner of land that was assessed under this  
36 section in the previous year and whose ownership or use has not  
37 changed may reapply on a short form as provided by the  
38 department. A county may, at the request of the property  
39 appraiser and by a majority vote of its governing body, waive  
40 the requirement that an annual application or statement be made



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41 for assessment of property within the county. Such waiver may be  
42 revoked by a majority vote of the governing body of the county.

43 (6) If a conservation management plan extends for a period  
44 of at least 10 years following January 1 in the year the plan is  
45 filed with the appropriate agency and the landowner has provided  
46 a current copy of the conservation management plan to the  
47 property appraiser along with a signed statement of the  
48 landowner's good-faith intention to use the land only for  
49 conservation purposes before March 1 of the same year, the  
50 property appraiser shall assess the land solely on the basis of  
51 character of use.

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

56 (b) Plans required by this subsection must be filed with  
57 the water management district within the boundaries of which the  
58 land is located if the primary conservation use is restoration  
59 or protection of natural water features.

60 (c) The commission and the Department of Environmental  
61 Protection shall produce a guidance document establishing the  
62 form and content of a conservation management plan and  
63 establishing minimum standards for such plans regarding  
64 restoration and protection of wildlife habitats, plant and  
65 animal communities, and natural water features; control of  
66 exotic species; use of prescribed fire; removal of diseased and  
67 damaged vegetation; and other activities as may be necessary to  
68 manage conservation land for the benefit of wildlife, plant and  
69 animal communities, and water resources.



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70           (d) The property appraiser may require a signed application  
71 that includes a statement of the landowner's good faith  
72 intention to use the land only for conservation purposes as  
73 described in this section, to keep such uses for a period of 10  
74 years after the date of the application, and, upon failure to  
75 carry out the conservation management plan, to pay the  
76 difference between the total amount of taxes assessed and the  
77 total amount that would have been due in March of the current  
78 year and each of the previous 10 years if the land had not been  
79 assessed solely on the basis of character or use as provided in  
80 this section.

81           (7) (4) After conveying making a conveyance of the  
82 development right or executing a covenant or conservation  
83 protection agreement pursuant to this section, or conveying a  
84 conservation easement pursuant to this section and s. 704.06,  
85 the owner of the land shall not use the land in any manner not  
86 consistent with the development right voluntarily conveyed, or  
87 with the restrictions voluntarily imposed, or with the terms of  
88 the conservation easement or conservation protection agreement,  
89 or shall not change the use of the land from outdoor  
90 recreational or park purposes during the term of such conveyance  
91 or covenant without first obtaining a written instrument from  
92 the board or charitable corporation or trust, which must  
93 reconvey to the owner instrument reconveys all or part of the  
94 development right to the owner or which must release releases  
95 the owner from the terms of the covenant. The written instrument  
96 must be recorded in the official records of the county in which  
97 the property subject to the reconveyance or release is located  
98 and which instrument must be promptly recorded in the same



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99 ~~manner as any other instrument affecting the title to real~~  
100 ~~property.~~ Upon obtaining approval for reconveyance or release  
101 from the board or the charitable organization or trust, the  
102 reconveyance or release shall be made to the owner upon payment  
103 of the deferred tax liability. Any payment of the deferred tax  
104 liability shall be payable to the county tax collector within 90  
105 days of the date of approval for reconveyance or release ~~by the~~  
106 ~~board or charitable corporation or trust of the reconveyance or~~  
107 ~~release.~~ The collector shall distribute the payment to each  
108 governmental unit in the proportion that its millage bears to  
109 the total millage levied on the parcel for the years in which  
110 such conveyance or covenant was in effect.

111 (8) ~~(5)~~ The governing board of any public agency in this  
112 state or the Board of Trustees of the Internal Improvement Trust  
113 Fund or a charitable corporation or trust which holds title to a  
114 development right pursuant to this section may not convey that  
115 development right to anyone other than the governing board of  
116 another public agency in this state or a charitable corporation  
117 or trust, as described in s. 704.06(4) ~~s. 704.06(3)~~, or the  
118 record owner of the fee interest in the land to which the  
119 development right attaches. The conveyance from the governing  
120 board of a public agency or the Board of Trustees of the  
121 Internal Improvement Trust Fund to the owner of the fee shall be  
122 made only after a determination by the board that such  
123 conveyance would not adversely affect the interest of the  
124 public. Section 125.35 does not apply to such sales, but any  
125 public agency accepting any instrument conveying a development  
126 right pursuant to this section shall forthwith adopt appropriate  
127 regulations and procedures governing the disposition of same.



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128 These regulations and procedures must provide in part that the  
129 board may not convey a development right to the owner of the fee  
130 without first holding a public hearing and unless notice of the  
131 proposed conveyance and the time and place at which the public  
132 hearing is to be held is published once a week for at least 2  
133 weeks in some newspaper of general circulation in the county in  
134 which the property is located before ~~involved prior to the~~  
135 hearing.

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

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

142 ~~(b) "Conservation restriction" means a limitation on a~~  
143 ~~right to the use of land for purposes of conserving or~~  
144 ~~preserving land or water areas predominantly in their natural,~~  
145 ~~scenic, open, agricultural, or wooded condition. The limitation~~  
146 ~~on rights to the use of land may involve or pertain to any of~~  
147 ~~the activities enumerated in s. 704.06(1).~~

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

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

151 ~~(e) "Deferred tax liability" means an amount equal to the~~  
152 ~~difference between the total amount of taxes that would have~~  
153 ~~been due in March in each of the previous years in which the~~  
154 ~~conveyance or covenant was in effect if the property had been~~  
155 ~~assessed under the provisions of s. 193.011 and the total amount~~  
156 ~~of taxes actually paid in those years when the property was~~



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157 ~~assessed under the provisions of this section, plus interest on~~  
158 ~~that difference computed as provided in s. 212.12(3).~~

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

161 ~~(g) "Outdoor recreational or park purposes" includes, but~~  
162 ~~is not necessarily limited to, boating, golfing, camping,~~  
163 ~~swimming, horseback riding, and archaeological, scenic, or~~  
164 ~~scientific sites and applies only to land which is open to the~~  
165 ~~general public.~~

166 ~~(h) "Present use" is the manner in which the land is~~  
167 ~~utilized on January 1 of the year in which the assessment is~~  
168 ~~made.~~

169 ~~(i) "Qualified as environmentally endangered" means land~~  
170 ~~that has unique ecological characteristics, rare or limited~~  
171 ~~combinations of geological formations, or features of a rare or~~  
172 ~~limited nature constituting habitat suitable for fish, plants,~~  
173 ~~or wildlife, and which, if subject to a development moratorium~~  
174 ~~or one or more conservation easements or development~~  
175 ~~restrictions appropriate to retaining such land or water areas~~  
176 ~~predominantly in their natural state, would be consistent with~~  
177 ~~the conservation, recreation and open space, and, if applicable,~~  
178 ~~coastal protection elements of the comprehensive plan adopted by~~  
179 ~~formal action of the local governing body pursuant to s.~~  
180 ~~163.3161, the Local Government Comprehensive Planning and Land~~  
181 ~~Development Regulation Act; or surface waters and wetlands, as~~  
182 ~~determined by the methodology ratified in s. 373.4211.~~

183 ~~(9)(7)(a) The property appraiser shall report to the~~

184  
185 ===== T I T L E A M E N D M E N T =====



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186 And the title is amended as follows:  
187       Delete line 32  
188 and insert:  
189       such land based on character or use; requiring the  
190       owner of the land to annually apply to the property  
191       appraiser by a certain date for the assessment based  
192       on character or use; authorizing the value adjustment  
193       board to grant late applications for such assessments  
194       if extenuating circumstances are shown; providing for  
195       the