

1 A bill to be entitled
 2 An act relating to conservation easements; amending s.
 3 196.011, F.S.; deleting a requirement that an
 4 exemption for a conservation easement must be renewed
 5 annually; providing that a property owner is not
 6 required to file a renewal application until the use
 7 of the property no longer complies with conservation
 8 easement requirements or restrictions; providing an
 9 effective date.

10

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

12

13 Section 1. Paragraph (b) of subsection (6) of section
 14 196.011, Florida Statutes, is amended to read:

15 196.011 Annual application required for exemption.—

16 (6)

17 (b) Once an original application for tax exemption has
 18 been granted under s. 196.26, the property owner is not required
 19 to file a renewal application until ~~in each succeeding year on~~
 20 ~~or before February 1, the property appraiser shall mail a~~
 21 ~~renewal application to the applicant on a form prescribed by the~~
 22 ~~Department of Revenue. The applicant must certify on the form~~
 23 ~~that~~ the use of the property no longer complies with the
 24 restrictions and requirements of the conservation easement. ~~The~~
 25 ~~form shall include a statement that the exemption granted under~~
 26 ~~s. 196.26 will not be renewed unless the application is returned~~

HB 501

2016

27 | ~~to the property appraiser.~~

28 | Section 2. This act shall take effect July 1, 2016.