

THE FLORIDA SENATE
2016 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/SB 190 — Conservation Easements

by Community Affairs Committee and Senators Hutson and Margolis

A conservation easement is “a right or interest in real property which is appropriate to retaining land or water areas predominantly in their natural, scenic, open, or wooded condition; retaining such areas as suitable habitat for fish, plants, or wildlife; retaining the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance; or maintaining existing land uses...”

In November 2008, Florida’s voters amended the Florida Constitution to provide an ad valorem tax exemption for perpetual conservation easements. An ad valorem tax or property tax is an annual tax levied by counties, cities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year. To determine the ad valorem tax of a property, a property appraiser determines the just value of a property and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s taxable value.

Florida currently requires annual applications for the ad valorem exemption for property subject to a perpetual conservation easement.

The bill provides that once an original application for an ad valorem tax exemption for property subject to a perpetual conservation easement has been granted, the property owner is not required to file a renewal application until the use of the property no longer complies with the restrictions and requirements of the conservation easement.

If approved by the Governor, these provisions take effect July 1, 2016.

Vote: Senate 35-0; House 115-1