

2016190er

1  
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 been  
18 granted under s. 196.26, the property owner is not required to  
19 file a renewal application until ~~in each succeeding year on or~~  
20 ~~before February 1, the property appraiser shall mail a renewal~~  
21 ~~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~~  
27 ~~to the property appraiser.~~

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