

CHAPTER 2016-110

Committee Substitute for Senate Bill No. 190

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

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

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

196.011 Annual application required for exemption.—

(6)

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

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

Approved by the Governor March 25, 2016.

Filed in Office Secretary of State March 25, 2016.