

CONSERVATION EASEMENTS PROPERTY TAX EXEMPTIONS

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Some Florida Conservation Perpetual Easement Holders

- US Fish and Wildlife
- Counties and State of Florida, DEP/DOT
- Water Management Districts
- Nature Conservancy's
- Conservation Trust for Florida
- Tall Timbers Foundation

Constitutional Amendment 4 F.S 196.26 (2)(3)

Constitutional Amendment 4, F.S. 196.26(2)(3) created two classes of property tax exemptions.

- Full 100% : Dedicated in perpetuity, encumbered by an irrevocable conservation easement, 100% of INCOME is returned to easement Conservation Management. (no profit for owner)
- 50% : Dedicated in perpetuity, encumbered by an irrevocable conservation easement, NO INCOME requirements. (owner may take profit)

Perpetual Conservation Easement Property Tax Exemptions

New for 2010 Tax Roll F.S.196.26(2)(3)

- Exemption for Conservation Dedicated in Perpetuity Application Forms DR-418C application DR-418CR renewal Exemption for dedicated in perpetuity. Note: Agriculture is an allowed commercial use on conservation easements. The Application is made at the County Property Appraiser Office and subject to approval by the same.
- Parcels less than 40 contiguous acres are to be sent to the Florida Acquisition and Restoration Council (ARC) for approval
- By law this exemption can not included home sites.

Acquisition and Restoration Council (ARC)

- Florida Acquisition and Restoration Council (ARC) a committee, appointed by the Governor, that selects and ranks conservation acquisition projects, reviews land management issues and provides input to the Governor and the Board of Trustees of the Internal Improvement Trust Fund.
- This committee will approve or deny all Perpetual Conservation Easements Property Tax exemptions of less than 40 contiguous acres.

Florida Acquisition and Restoration Council (ARC) (less than 40 acres conservation easements)

- Contact Information:

The Office of Environmental Services (ARC)
Florida Dept. of Environmental Protection
Division of State Lands
3900 Commonwealth Blvd., Mail Station 140
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Special Thanks

- Tall Timber Research Station and Land Conservancy
Tallahassee Florida
- Conservation Trust for Florida
Micanopy Florida