



LAND USED FOR CONSERVATION

ASSESSMENT APPLICATION

Section 193.501, Florida Statutes

DR-482C
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Tax Year 20__

Return this form and the required documents to your county property appraiser by **March 1**.

COMPLETED BY PROPERTY OWNER			
Parcel ID		County	
Owner		Agent	
Mailing address		Address of conservation land	
Phone		Fax	

On January 1 of this tax year, this property met the requirements for assessment under section 193.501, F.S.

I have included a copy of the instrument that conveys the development right or establishes a covenant for the conservation purposes of the land for 10 years or more.

Check all that apply and attach supporting documents. This land:

- meets the requirements of a conservation easement in section 704.06, F.S.
- is designated as environmentally endangered by resolution of the municipality or county as described in section 193.501(6)(i), F.S.
- is designated as conservation land in the adopted local comprehensive plan.
- is used for outdoor recreational or park purposes as described in section 193.501(6)(g), F.S.

Failure to file an application by March 1 is a waiver of the conservation assessment for that tax year. You may be required to reapply for this assessment each year. Check with your county property appraiser.

If the land is no longer eligible for this assessment, you must promptly notify the property appraiser. If you don't and it is determined the land was not eligible for any time within the last 10 years, the owner is subject to taxes avoided plus 15% interest each year and a penalty of 50% of the taxes avoided. Any property of the same owner will be subject to a lien for the unpaid taxes and penalties.

I certify the facts above and on the attached documents are true and the property complies with the restrictions and requirements of section 193.501, F.S.

Signature

Print name

Date

Title



MIKE TWITTY, MAI
Pinellas County Property Appraiser
www.pcpao.org mike@pcpao.org

CONSERVATION LAND

Florida law provides two avenues of ad valorem property tax relief for conservation easements, environmentally endangered lands, and other conservation areas that retain the natural landscape and ecosystem: 1) a conservation land classification, and 2) a conservation land exemption.

CLASSIFICATION

1. The conservation land classification provides that the value of land used for conservation purposes to be assessed at its present use, much like the agricultural classification does for agricultural land. (Fla. Stat. § 193.501).

To qualify for the conservation land classification, the land must be one of the following:

- A conservation easement, which retains land or water areas in their natural condition and limits dumping, removal of trees, dredging, construction of buildings, roads, etc. on the property. Conservation easements are often created through a deed restriction or condition.
- Land qualified and designated as environmentally endangered;
- Land designated as conservation land in a comprehensive municipal plan; or
- Land utilized for outdoor recreational or park purposes, such as land used for boating, camping, swimming, horseback riding, or scenic sites.

AND the land must be conveyed to the board of a public agency for preservation of the land for **not less than 10 years.**

The property owner must make an application by March 1 of the tax year; if they fail to make an application but otherwise qualify, they may file a petition with the VAB by the VAB deadline on the annual TRIM Notice.

EXEMPTION

2. The conservation **exemption** completely exempts from property taxes land that is **dedicated in perpetuity and used exclusively for conservation purposes.** (Fla. Stat. § 196.26). To qualify for the exemption, the land must be comprised of **at least 40 contiguous acres** or, if it is less than 40 acres, then the conservation use of the property must be determined by the Department of State's Acquisition and Restoration Council (ARC).

Land that is dedicated for conservation purposes and is used for commercial use, as allowed by the conservation easement, can qualify for an exemption of up to 50% of the value.

You must file an application to receive either the exemption or classification; the application for each is posted on our website, www.pcpao.org, under Forms.

Questions? Please contact Alexander Luca at 727-453-3338 or aluca@pcpao.org

COUNTY COURTHOUSE	NORTH COUNTY	MID COUNTY	SOUTH COUNTY
315 Court Street - 2nd Floor Clearwater, FL 33756	29269 US Highway 19 N Clearwater, FL 33761	13025 Starkey Road Largo, FL 33773	1800 66th Street N St. Petersburg, FL 33710