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1 A bill to be entitled
 2 An act relating to real property used for conservation
 3 purposes; creating s. 196.26, F.S.; providing a full or
 4 partial exemption to land dedicated in perpetuity for
 5 conservation purposes; providing definitions; providing
 6 special provisions for land consisting of less than 40
 7 acres; providing for the assessment of buildings and
 8 structures on such lands; providing that best management
 9 practices be used for agricultural lands; providing for
 10 third-party conservation easement enforcement rights to
 11 affected governments; creating the Board of Conservation
 12 consisting of 9 members to make certain determinations;
 13 amending s. 193.501, F.S.; removing a cross-reference;
 14 amending s. 704.06, F.S.; providing that owners of
 15 property encumbered by a conservation easement must comply
 16 wit the requirements of ch.712 to preserve the easement in
 17 perpetuity; amending s. 195.073, F.S.; adding a type of
 18 property to properties that must be classified; amending
 19 s. 196.011, F.S.; providing for renewal applications and
 20 penalties for an exemption; providing an effective date.

21
 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Section 196.26, Florida Statutes, is created to
 25 read:

26 196.26. Exemption for real property dedicated in
 27 perpetuity for conservation purposes.--

28 (1) As used in this section:

29 (a) "Conservation purposes" means:
 30 1. Retention of the substantial natural value of the land,
 31 including, woodlands, wetlands, water courses, ponds, streams,
 32 and natural open spaces;
 33 2. Retention of such lands as suitable habitat for fish,
 34 plants, or wildlife; or
 35 3. Retention of such lands' natural value for water quality
 36 enhancement or water recharge.
 37 (b) "Conservation easement" means the property right
 38 described in s. 704.06.
 39 (c) "Dedicated in perpetuity" means that the land is
 40 encumbered by an irrevocable, perpetual conservation easement.
 41 (d) "Allowed commercial uses" means commercial uses that
 42 are allowed by the conservation easement encumbering the land
 43 exempt from taxation under this section.
 44 (2) Land that is dedicated in perpetuity for conservation
 45 purposes and that is used exclusively for conservation purposes
 46 is exempt from ad valorem taxation.
 47 (3) Land that is dedicated in perpetuity for conservation
 48 purposes and that is used for allowed commercial uses is exempt
 49 from ad valorem taxation to the extent of 50 percent of the
 50 assessed value of the land.
 51 (4) Land that comprises less than 40 contiguous acres does
 52 not qualify for the exemption provided in this section unless,
 53 in addition to meeting the other requirements of this section,
 54 the Board of Conservation determines that the use of the land
 55 for conservation purposes meets a clearly delineated state
 56 environmental policy and yields a significant public benefit.

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57 The determination of whether a significant public benefit exists
 58 must include consideration of the fiscal impact the exemption
 59 provided in this section will have on affected governments and
 60 other taxpayers.

61 (5) Buildings, structures and other improvements situated
 62 on land receiving the exemption provided in this section and the
 63 land area immediately surrounding the improvements must be
 64 assessed separately pursuant to the provisions of chapter 193.

65 (6) Land that qualifies for the exemption provided in this
 66 section and that is used for agriculture or silviculture must be
 67 maintained pursuant to the most recent best-management practices
 68 established by rule of the Department of Agriculture and
 69 Consumer Services.

70 (7) As provided for in s. 704.06(8) and (9), county or
 71 municipal governments with jurisdiction over lands receiving the
 72 exemption provided in this section have a third-party right of
 73 enforcement to enforce the terms of the applicable conservation
 74 easement.

75 (8) (a) The Board of Conservation is established to make the
 76 determinations required by subsection (4).

77 (b) The board shall consist of nine members. The Governor
 78 shall appoint five members representing a rural county
 79 government, a medium county government, a large county
 80 government, and two nationally recognized organizations whose
 81 purposes include the preservation of conservation lands. The
 82 remaining four members shall consist of employees designated by
 83 the agency heads of the Department of Agriculture, the
 84 Department of Environmental Protection, the Department of

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85 Community Affairs and the Fish and Wildlife Conservation
 86 Commission.

87 Section 2. Section 193.501, Florida Statutes, is amended
 88 to read:

89 193.501 Assessment of lands subject to a conservation
 90 easement, environmentally endangered lands, or lands used for
 91 outdoor recreational or park purposes when land development
 92 rights have been conveyed or conservation restrictions have been
 93 covenanted.--

94 (1) The owner or owners in fee of any land subject to a
 95 conservation easement as described in s. 704.06~~(1)~~; land
 96 qualified as environmentally endangered pursuant to paragraph
 97 (6) (i) and so designated by formal resolution of the governing
 98 board of the municipality or county within which such land is
 99 located; land designated as conservation land in a comprehensive
 100 plan adopted by the appropriate municipal or county governing
 101 body; or any land which is utilized for outdoor recreational or
 102 park purposes may, by appropriate instrument, for a term of not
 103 less than 10 years:

104 (a) Convey the development right of such land to the
 105 governing board of any public agency in this state within which
 106 the land is located, or to the Board of Trustees of the Internal
 107 Improvement Trust Fund, or to a charitable corporation or trust
 108 as described in s. 704.06(3); or

109 (b) Covenant with the governing board of any public agency
 110 in this state within which the land is located, or with the
 111 Board of Trustees of the Internal Improvement Trust Fund, or
 112 with a charitable corporation or trust as described in s.

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113 704.06(3), that such land be subject to one or more of the
 114 conservation restrictions provided in s. 704.06(1) or not be
 115 used by the owner for any purpose other than outdoor
 116 recreational or park purposes. If land is covenanted and used
 117 for an outdoor recreational purpose, the normal use and
 118 maintenance of the land for that purpose, consistent with the
 119 covenant, shall not be restricted.

120 (2) The governing board of any public agency in this
 121 state, or the Board of Trustees of the Internal Improvement
 122 Trust Fund, or a charitable corporation or trust as described in
 123 s. 704.06(3), is authorized and empowered in its discretion to
 124 accept any and all instruments conveying the development right
 125 of any such land or establishing a covenant pursuant to
 126 subsection (1), and if accepted by the board or charitable
 127 corporation or trust, the instrument shall be promptly filed
 128 with the appropriate officer for recording in the same manner as
 129 any other instrument affecting the title to real property.

130 (3) When, pursuant to subsections (1) and (2), the
 131 development right in real property has been conveyed to the
 132 governing board of any public agency of this state, to the Board
 133 of Trustees of the Internal Improvement Trust Fund, or to a
 134 charitable corporation or trust as described in s. 704.06(2), or
 135 a covenant has been executed and accepted by the board or
 136 charitable corporation or trust, the lands which are the subject
 137 of such conveyance or covenant shall be thereafter assessed as
 138 provided herein:

139 (a) If the covenant or conveyance extends for a period of
 140 not less than 10 years from January 1 in the year such

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141 assessment is made, the property appraiser, in valuing such land
 142 for tax purposes, shall consider no factors other than those
 143 relative to its value for the present use, as restricted by any
 144 conveyance or covenant under this section.

145 (b) If the covenant or conveyance extends for a period
 146 less than 10 years, the land shall be assessed under the
 147 provisions of s. 193.011, recognizing the nature and length
 148 thereof of any restriction placed on the use of the land under
 149 the provisions of subsection (1).

150 (4) After making a conveyance of the development right or
 151 executing a covenant pursuant to this section, or conveying a
 152 conservation easement pursuant to this section and s. 704.06,
 153 the owner of the land shall not use the land in any manner not
 154 consistent with the development right voluntarily conveyed, or
 155 with the restrictions voluntarily imposed, or with the terms of
 156 the conservation easement or shall not change the use of the
 157 land from outdoor recreational or park purposes during the term
 158 of such conveyance or covenant without first obtaining a written
 159 instrument from the board or charitable corporation or trust,
 160 which instrument reconveys all or part of the development right
 161 to the owner or releases the owner from the terms of the
 162 covenant and which instrument must be promptly recorded in the
 163 same manner as any other instrument affecting the title to real
 164 property. Upon obtaining approval for reconveyance or release,
 165 the reconveyance or release shall be made to the owner upon
 166 payment of the deferred tax liability. Any payment of the
 167 deferred tax liability shall be payable to the county tax
 168 collector within 90 days of the date of approval by the board or

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169 | charitable corporation or trust of the reconveyance or release.
 170 | The collector shall distribute the payment to each governmental
 171 | unit in the proportion that its millage bears to the total
 172 | millage levied on the parcel for the years in which such
 173 | conveyance or covenant was in effect.

174 | (5) The governing board of any public agency or the Board
 175 | of Trustees of the Internal Improvement Trust Fund or a
 176 | charitable corporation or trust which holds title to a
 177 | development right pursuant to this section may not convey that
 178 | development right to anyone other than the governing board of
 179 | another public agency or a charitable corporation or trust, as
 180 | described in s. 704.06(3), or the record owner of the fee
 181 | interest in the land to which the development right attaches.
 182 | The conveyance from the governing board of a public agency or
 183 | the Board of Trustees of the Internal Improvement Trust Fund to
 184 | the owner of the fee shall be made only after a determination by
 185 | the board that such conveyance would not adversely affect the
 186 | interest of the public. Section 125.35 does not apply to such
 187 | sales, but any public agency accepting any instrument conveying
 188 | a development right pursuant to this section shall forthwith
 189 | adopt appropriate regulations and procedures governing the
 190 | disposition of same. These regulations and procedures must
 191 | provide in part that the board may not convey a development
 192 | right to the owner of the fee without first holding a public
 193 | hearing and unless notice of the proposed conveyance and the
 194 | time and place at which the public hearing is to be held is
 195 | published once a week for at least 2 weeks in some newspaper of
 196 | general circulation in the county involved prior to the hearing.

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197 (6) The following terms whenever used as referred to in
 198 this section have the following meanings unless a different
 199 meaning is clearly indicated by the context:

200 (a) "Board" is the governing board of any city, county, or
 201 other public agency of the state or the Board of Trustees of the
 202 Internal Improvement Trust Fund.

203 (b) "Conservation restriction" means a limitation on a
 204 right to the use of land for purposes of conserving or
 205 preserving land or water areas predominantly in their natural,
 206 scenic, open, agricultural, or wooded condition. The limitation
 207 on rights to the use of land may involve or pertain to any of
 208 the activities enumerated in s. 704.06(1).

209 (c) "Conservation easement" means that property right
 210 described in s. 704.06.

211 (d) "Covenant" is a covenant running with the land.

212 (e) "Deferred tax liability" means an amount equal to the
 213 difference between the total amount of taxes that would have
 214 been due in March in each of the previous years in which the
 215 conveyance or covenant was in effect if the property had been
 216 assessed under the provisions of s. 193.011 and the total amount
 217 of taxes actually paid in those years when the property was
 218 assessed under the provisions of this section, plus interest on
 219 that difference computed as provided in s. 212.12(3).

220 (f) "Development right" is the right of the owner of the
 221 fee interest in the land to change the use of the land.

222 (g) "Outdoor recreational or park purposes" includes, but
 223 is not necessarily limited to, boating, golfing, camping,
 224 swimming, horseback riding, and archaeological, scenic, or

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225 scientific sites and applies only to land which is open to the
 226 general public.

227 (h) "Present use" is the manner in which the land is
 228 utilized on January 1 of the year in which the assessment is
 229 made.

230 (i) "Qualified as environmentally endangered" means land
 231 that has unique ecological characteristics, rare or limited
 232 combinations of geological formations, or features of a rare or
 233 limited nature constituting habitat suitable for fish, plants,
 234 or wildlife, and which, if subject to a development moratorium
 235 or one or more conservation easements or development
 236 restrictions appropriate to retaining such land or water areas
 237 predominantly in their natural state, would be consistent with
 238 the conservation, recreation and open space, and, if applicable,
 239 coastal protection elements of the comprehensive plan adopted by
 240 formal action of the local governing body pursuant to s.
 241 163.3161, the Local Government Comprehensive Planning and Land
 242 Development Regulation Act; or surface waters and wetlands, as
 243 determined by the methodology ratified in s. 373.4211.

244 (7) (a) The property appraiser shall report to the
 245 department showing the just value and the classified use value
 246 of property that is subject to a conservation easement under s.
 247 704.06, property assessed as environmentally endangered land
 248 pursuant to this section, and property assessed as outdoor
 249 recreational or park land.

250 (b) The tax collector shall annually report to the
 251 department the amount of deferred tax liability collected
 252 pursuant to this section.

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253 Section 3. Section 704.06, Florida Statutes, is amended to
 254 read:

255 704.06 Conservation easements; creation; acquisition;
 256 enforcement.--

257 (1) As used in this section, "conservation easement" means
 258 a right or interest in real property which is appropriate to
 259 retaining land or water areas predominantly in their natural,
 260 scenic, open, agricultural, or wooded condition; retaining such
 261 areas as suitable habitat for fish, plants, or wildlife;
 262 retaining the structural integrity or physical appearance of
 263 sites or properties of historical, architectural,
 264 archaeological, or cultural significance; or maintaining
 265 existing land uses and which prohibits or limits any or all of
 266 the following:

267 (a) Construction or placing of buildings, roads, signs,
 268 billboards or other advertising, utilities, or other structures
 269 on or above the ground.

270 (b) Dumping or placing of soil or other substance or
 271 material as landfill or dumping or placing of trash, waste, or
 272 unsightly or offensive materials.

273 (c) Removal or destruction of trees, shrubs, or other
 274 vegetation.

275 (d) Excavation, dredging, or removal of loam, peat,
 276 gravel, soil, rock, or other material substance in such manner
 277 as to affect the surface.

278 (e) Surface use except for purposes that permit the land
 279 or water area to remain predominantly in its natural condition.

280 (f) Activities detrimental to drainage, flood control,

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281 water conservation, erosion control, soil conservation, or fish
 282 and wildlife habitat preservation.

283 (g) Acts or uses detrimental to such retention of land or
 284 water areas.

285 (h) Acts or uses detrimental to the preservation of the
 286 structural integrity or physical appearance of sites or
 287 properties of historical, architectural, archaeological, or
 288 cultural significance.

289 (2) Conservation easements are perpetual, undivided
 290 interests in property and may be created or stated in the form
 291 of a restriction, easement, covenant, or condition in any deed,
 292 will, or other instrument executed by or on behalf of the owner
 293 of the property, or in any order of taking. Such easements may
 294 be acquired in the same manner as other interests in property
 295 are acquired, except by condemnation or by other exercise of the
 296 power of eminent domain, and shall not be unassignable to other
 297 governmental bodies or agencies, charitable organizations, or
 298 trusts authorized to acquire such easements, for lack of benefit
 299 to a dominant estate.

300 (3) Conservation easements may be acquired by any
 301 governmental body or agency or by a charitable corporation or
 302 trust whose purposes include protecting natural, scenic, or open
 303 space values of real property, assuring its availability for
 304 agricultural, forest, recreational, or open space use,
 305 protecting natural resources, maintaining or enhancing air or
 306 water quality, or preserving sites or properties of historical,
 307 architectural, archaeological, or cultural significance.

308 (4) Conservation easements shall run with the land and be

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309 binding on all subsequent owners of the servient estate.
 310 Notwithstanding the provisions of s. 197.552, all provisions of
 311 a conservation easement shall survive and are enforceable after
 312 the issuance of a tax deed. No conservation easement shall be
 313 unenforceable on account of lack of privity of contract or lack
 314 of benefit to particular land or on account of the benefit being
 315 assignable. Conservation easements may be enforced by injunction
 316 or proceeding in equity or at law, and shall entitle the holder
 317 to enter the land in a reasonable manner and at reasonable times
 318 to assure compliance. A conservation easement may be released by
 319 the holder of the easement to the holder of the fee even though
 320 the holder of the fee may not be a governmental body or a
 321 charitable corporation or trust.

322 (5) All conservation easements shall be recorded and
 323 indexed in the same manner as any other instrument affecting the
 324 title to real property.

325 (6) The provisions of this section shall not be construed
 326 to imply that any restriction, easement, covenant, or condition
 327 which does not have the benefit of this section shall, on
 328 account of any provision hereof, be unenforceable.

329 (7) Recording of the conservation easement shall be notice
 330 to the property appraiser and tax collector of the county of the
 331 conveyance of the conservation easement.

332 (8) Conservation easements may provide for a third-party
 333 right of enforcement. As used in this section, third-party right
 334 of enforcement means a right provided in a conservation easement
 335 to enforce any of its terms granted to a governmental body, or
 336 charitable corporation or trust as described in subsection (3),

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337 | which although eligible to be a holder, is not a holder.
 338 | (9) An action affecting a conservation easement may be
 339 | brought by:
 340 | (a) An owner of an interest in the real property burdened
 341 | by the easement;
 342 | (b) A holder of the easement;
 343 | (c) A person having a third-party right of enforcement; or
 344 | (d) A person authorized by another law.
 345 | (10) The ownership or attempted enforcement of rights held
 346 | by the holder of an easement does not subject the holder to any
 347 | liability for any damage or injury that may be suffered by any
 348 | person on the property or as a result of the condition of the
 349 | property encumbered by a conservation easement.
 350 | (11) Nothing in this section or other provisions of law
 351 | shall be construed to prohibit or limit the owner of land, or
 352 | the owner of a conservation easement over land, to voluntarily
 353 | negotiate the sale or utilization of such lands or easement for
 354 | the construction and operation of linear facilities, including
 355 | electric transmission and distribution facilities,
 356 | telecommunications transmission and distribution facilities,
 357 | pipeline transmission and distribution facilities, public
 358 | transportation corridors, and related appurtenances, nor shall
 359 | this section prohibit the use of eminent domain for said
 360 | purposes as established by law. In any legal proceeding to
 361 | condemn land for the purpose of construction and operation of a
 362 | linear facility as described above, the court shall consider the
 363 | public benefit provided by the conservation easement and linear
 364 | facilities in determining which lands may be taken and the

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365 compensation paid.

366 (12) An owner of property encumbered by a conservation
 367 easement must abide by the requirements of ch.712 or any other
 368 similar law or rule to preserve the conservation easement in
 369 perpetuity.

370 Section 4. Subsection (1) of section 195.073, Florida
 371 Statutes, is amended to read:

372 195.073 Classification of property.--All items required by
 373 law to be on the assessment rolls must receive a classification
 374 based upon the use of the property. The department shall
 375 promulgate uniform definitions for all classifications. The
 376 department may designate other subclassifications of property.
 377 No assessment roll may be approved by the department which does
 378 not show proper classifications.

379 (1) Real property must be classified according to the
 380 assessment basis of the land into the following classes:

381 (a) Residential, subclassified into categories, one
 382 category for homestead property and one for nonhomestead
 383 property:

- 384 1. Single family.
- 385 2. Mobile homes.
- 386 3. Multifamily.
- 387 4. Condominiums.
- 388 5. Cooperatives.
- 389 6. Retirement homes.

390 (b) Commercial and industrial.

391 (c) Agricultural.

392 (d) Nonagricultural acreage.

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393 (e) High-water recharge.
 394 (f) Historic property used for commercial or certain
 395 nonprofit purposes.
 396 (g) Exempt, wholly or partially.
 397 (h) Centrally assessed.
 398 (i) Leasehold interests.
 399 (j) Time-share property.
 400 (k) Land assessed under s. 193.501.
 401 (l) ~~(k)~~ Other.
 402 Section 5. Subsections (6) and (9) of section 196.011,
 403 Florida Statutes, are amended to read:
 404 196.011 Annual application required for exemption.--
 405 (6) (a) Once an original application for tax exemption has
 406 been granted, in each succeeding year on or before February 1,
 407 the property appraiser shall mail a renewal application to the
 408 applicant, and the property appraiser shall accept from each
 409 such applicant a renewal application on a form ~~to be~~ prescribed
 410 by the Department of Revenue. Such renewal application shall be
 411 accepted as evidence of exemption by the property appraiser
 412 unless he or she denies the application. Upon denial, the
 413 property appraiser shall serve, on or before July 1 of each
 414 year, a notice setting forth the grounds for denial on the
 415 applicant by first-class mail. Any applicant objecting to such
 416 denial may file a petition as provided for in s. 194.011(3).
 417 (b) Once an original application for the tax exemption has
 418 been granted under s. 196.26, in each succeeding year on or
 419 before February 1, the property appraiser shall mail a renewal
 420 application to the applicant on a form prescribed by the

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421 Department of Revenue. The applicant must to certify on the form
 422 that the use of the property has not changed. The form shall
 423 include a statement that the exemption granted under s. 196.26
 424 will not be renewed unless application is returned to the
 425 property appraiser.

426 (9) (a) A county may, at the request of the property
 427 appraiser and by a majority vote of its governing body, waive
 428 the requirement that an annual application or statement be made
 429 for exemption of property within the county after an initial
 430 application is made and the exemption granted. The waiver under
 431 this subsection of the annual application or statement
 432 requirement applies to all exemptions under this chapter except
 433 the exemption under s. 196.1995. Notwithstanding such waiver,
 434 refiling of an application or statement shall be required when
 435 any property granted an exemption is sold or otherwise disposed
 436 of, when the ownership changes in any manner, when the applicant
 437 for homestead exemption ceases to use the property as his or her
 438 homestead, or when the status of the owner changes so as to
 439 change the exempt status of the property. In its deliberations
 440 on whether to waive the annual application or statement
 441 requirement, the governing body shall consider the possibility
 442 of fraudulent exemption claims which may occur due to the waiver
 443 of the annual application requirement. ~~It is~~ The ~~duty of the~~
 444 owner of any property granted an exemption who is not required
 445 to file an annual application or statement has a duty to notify
 446 the property appraiser promptly whenever the use of the property
 447 or the status or condition of the owner changes so as to change
 448 the exempt status of the property. If any property owner fails

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449 | to so notify the property appraiser and the property appraiser
 450 | determines that for any year within the prior 10 years the owner
 451 | was not entitled to receive such exemption, the owner of the
 452 | property is subject to the taxes exempted as a result of such
 453 | failure plus 15 percent interest per annum and a penalty of 50
 454 | percent of the taxes exempted. Except for homestead exemptions
 455 | controlled by s. 196.161, ~~it is the duty of the property~~
 456 | appraiser making such determination has a duty to record in the
 457 | public records of the county a notice of tax lien against any
 458 | property owned by that person or entity in the county, and such
 459 | property must be identified in the notice of tax lien. Such
 460 | property is subject to the payment of all taxes and penalties.
 461 | Such lien when filed shall attach to any property, identified in
 462 | the notice of tax lien, owned by the person who illegally or
 463 | improperly received the exemption. Should such person no longer
 464 | own property in that county, but own property in some other
 465 | county or counties in the state, ~~it shall be the duty of the~~
 466 | property appraiser has a duty to record a notice of tax lien in
 467 | such other county or counties, identifying the property owned by
 468 | such person or entity in such county or counties, and it shall
 469 | become a lien against such property in such county or counties.

470 | (b) The owner of any property granted an exemption under
 471 | s. 196.26 has a duty to notify the property appraiser promptly
 472 | whenever the use of the property changes. If the property owner
 473 | fails to so notify the property appraiser and the property
 474 | appraiser determines that for any year within the preceding 10
 475 | years the owner was not entitled to receive the exemption, the
 476 | owner of the property is subject to taxes exempted as a result

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477 of the failure plus 18 percent interest per annum and a penalty
 478 of 100 percent of the taxes exempted. The provisions for tax
 479 liens in paragraph (a) apply to property granted an exemption
 480 under s. 196.26.

481 (c)~~(b)~~ A county may, at the request of the property
 482 appraiser and by a majority vote of its governing body, waive
 483 the requirement that an annual application be made for the
 484 veteran's disability discount granted pursuant to s. 6(g), Art.
 485 VII of the State Constitution after an initial application is
 486 made and the discount granted. ~~It is the duty of~~ The disabled
 487 veteran receiving a discount for which annual application has
 488 been waived has a duty to notify the property appraiser promptly
 489 whenever the use of the property or the percentage of disability
 490 to which the veteran is entitled changes. If a disabled veteran
 491 fails to notify the property appraiser and the property
 492 appraiser determines that for any year within the prior 10 years
 493 the veteran was not entitled to receive all or a portion of such
 494 discount, the penalties and processes in paragraph (a) relating
 495 to the failure to notify the property appraiser of ineligibility
 496 for an exemption shall apply.

497 (d)~~(e)~~ For any exemption under s. 196.101(2), the
 498 statement concerning gross income must be filed with the
 499 property appraiser not later than March 1 of every year.

500 (e)~~(d)~~ If an exemption for which the annual application is
 501 waived pursuant to this subsection will be denied by the
 502 property appraiser in the absence of the refiling of the
 503 application, notification of an intent to deny the exemption
 504 shall be mailed to the owner of the property prior to February

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505 1. If the property appraiser fails to timely mail such notice,
 506 the application deadline for such property owner pursuant to
 507 subsection (1) shall be extended to 28 days after the date on
 508 which the property appraiser mails such notice.

509 Section 6. The Department of Revenue may adopt emergency
 510 rules to administer Section 196.26, Florida Statutes. The
 511 emergency rules shall remain in effect for 6 months after
 512 adoption and may be renewed during the pendency of procedures to
 513 adopt rules addressing the subject of the emergency rules.

514 Section 7. This act shall take effect upon becoming law,
 515 and applies to property tax assessments made on or after January
 516 1, 2010.