Conservation Assessment General Requirements

There are 2 types of assessments for conservation easements. The first has an exemption for conservation easements which are dedicated in perpetuity and the second is for land which is used for conservation purposes.

Requirements:

Conservation Easements Dedicated in Perpetuity:

- Must file an application (DR-418C) for the exemption between January 1st and March 1st.
- Must file a re-application (DR-418CR) each subsequent year.
- Must have a Conservation Easement Dedicated in Perpetuity on the parcel, and provide said document to the Property Appraiser.
- Parcel must be 40 acres or greater. If less than 40 acres it must meet the other requirements of F.S. 196.26(4) and be approved by the Acquisition and Restoration Council(ARC) as created in F.S. 259.035. The approval from the ARC must be provided at the time of application. Information on the Acquisition and Restoration Council can be found here http://www.dep.state.fl.us/lands/arc_conservation.htm, or by calling Jim Farr @ 850-245-2555.
- The Conservation Easement must include baseline documentation as to the species/natural values to be protected on the land.
- A management plan may be submitted, but is not required.
- Existing buildings, structures, or other improvements situated on the parcel must be assessed according to F.S. 193, unless they are used for the maintenance of the easement.

Land Used for Conservation Purposes:

- Must meet the requirements of F.S. 193.501 and F.S. 704.06.
- Must file an application (DR-482C) for the conservation assessment between January 1st and March 1st.
- Must file a re-application (DR-482CR) each subsequent year.
- Must have:
  - a Conservation Easement on the parcel, or
  - be designated as environmentally endangered land by formal resolution of the governing board of the municipality or county within such land is located, or
  - be designated as conservation land in the adopted local comprehensive plan, or
  - convey the development rights or covenant with the appropriate board for conservation restrictions provided in F.S. 704.06(1) for a minimum of 10 years, and
  - provide said document to the Property Appraiser.
- Must notify the Property Appraiser promptly if the land becomes ineligible for assessment under this section. If you fail to notify the Property Appraiser and it is determined the land was not eligible for anytime 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 also owned by the same owner may be subject to a lien for the unpaid taxes and penalties listed above.