

MEMORANDUM:

TO: Property Appraisers
FROM: James McAdams, Director
Property Tax Oversight
DATE: April 22, 2010
SUBJ: Conservation Assessments and Exemptions: Draft FAQs

We have recently received a number of questions regarding the implementation of the conservation assessment and the conservation exemptions included in Amendment 4 on the 2008 ballot. This amendment is scheduled to first take effect for the 2010 tax roll. In response, we have prepared a draft set of Frequently Asked Questions intended to address the issues raised. It is available at: <http://dor.myflorida.com/dor/property/officials/conservation.html>

Also available at the above site is a draft explanation of issues involved in the application and tracking of property subject to the various constitutional provisions that could result in an assessed value below market value, including conservation assessments.

Your comments and suggestions on these documents would be appreciated. Also, please forward any additional questions you may have on the conservation lands assessment that could be included in the Frequently Asked Questions document. Responses by Friday, May 7, 2010 would be appreciated. Responses should be sent to DORPTO@dor.state.fl.us. If you have any questions or need additional information, please contact Steve Remke at 850.617.8884 or remkes@dor.state.fl.us.