

**TRANSMITTAL MEMORANDUM
DEPARTMENT OF REVENUE RULES**

PURPOSE: This transmittal memorandum contains instructions for filing updated material for Department of Revenue Rules.

CONTENTS: New Property Tax Emergency Rules to implement provisions in Chapter 2009-157 (House Bill 7157), Laws of Florida.

RULE NUMBER:

RULE TITLE:

12DER10-01

Form for Use in the Exemption for Real Property Dedicated in Perpetuity for Conservation.

INSTRUCTIONS: Chapter 2009-157, Laws of Florida, authorized the Department of Revenue to adopt emergency rules that could remain in effect for 6 months and that could be renewed. The purpose of this emergency rule is to adopt and incorporate by reference, Form DR-418C, Real Property Dedicated in Perpetuity for Conservation, Exemption Application, to be used as an exemption application for those who qualify under Section 196.26, Florida Statutes. This rule renews and replaces rule 12DER09-16 as certified on December 29, 2009.

FORMS AFFECTED:

DR-418C

Real Property Dedicated in Perpetuity for Conservation, Exemption Application (N. 12/09)

EFFECTIVE APRIL 8, 2010

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
EMERGENCY RULE 12DER10-01

12DER10-01 Form for Use in the Exemption for Real Property Dedicated in Perpetuity for Conservation.

(1) This rule applies to the exemption related to real property dedicated in perpetuity for conservation purposes under Section 196.26 Florida Statutes, Chapter 2009-157 (House Bill 7157), Laws of Florida.

(2) In order to qualify for the exemption under Section 196.26 Florida Statutes, property owners must submit an original application for this tax exemption to the property appraiser by March 1 as outlined in Section 196.011, F.S.

(3) This rule subsection adopts and incorporates by reference the following exemption form: DR-418C, Real Property Dedicated in Perpetuity for Conservation, Exemption Application (N. 12/09), which the Department of Revenue hereby adopts and incorporates in this rule by reference, is the form to be used by property owners who qualify for the exemption under Section 196.26, FS.

(4) Copies of this form are available, without cost, by downloading the selected form from the Department's Internet site at <http://dor.myflorida.com/dor/property/forms/>. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

(5) This rule renews and replaces rule 12DER09-16. This rule will be superseded by any rule adopted addressing the same subject matter and will otherwise remain in effect for 6 months and may be renewed during the pendency of procedures to adopt rules addressing the subject matter of this emergency rule.

Rulemaking Authority Section 8 of Ch. 2009-157, L.O.F., Law Implemented Section 1 of Ch. 2009-157, L.O.F. History-New 04-08-10.