

Real Property Tax Exemption for Conservation Easements

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As you may recall, Amendment 4 to the Florida Constitution created an exemption from real property taxes for land subject to perpetual conservation easements or restrictions. If you have any properties that qualify for the exemption as of January 1, 2010, and the properties have not yet been exempted, they will need to file the DR form 418C with their County Property Appraiser by March 1st and provide the necessary backup documents with the form, in order to obtain the exemption.

Many developers dedicate or grant conservation easements to meet governmentally imposed conditions of development. Such easements frequently encumber common areas within a development that are intended to be conveyed to an HOA. The Property Appraiser is supposed to exempt HOA property from taxation anyway under Section 193.0235, FS, but sometimes this gets overlooked. If the conservation easement is on common area which is not yet deeded to an HOA, an exemption must be applied for by the owner. Also, sometimes conservation easements are created on building lots or tracts that the developer owns and intends to sell to third parties.