



The Florida Senate

Interim Report 2010-117

October 2009

Committee on Finance and Tax

ASSESSMENT OF LANDS USED FOR CONSERVATION PURPOSES-- IMPLEMENTATION OF CONSTITUTIONAL AMENDMENT APPROVED IN NOVEMBER 2008

Issue Description

With the enactment of Ch. 2009-157, L.O.F., (HB 7157) the 2009 Legislature provided a property tax exemption for lands perpetually dedicated for conservation purposes. The bill also made some minor changes to the provisions that were already in the statutes that allow for valuation of lands used for conservation purposes to be assessed on the basis of their current use. These provisions, which have existed in some form since 1967, have not been widely used, and the issue was raised during the 2009 legislative session that the statutes should be further amended to encourage landowners to use their land for conservation purposes. This report looks at how the Legislature could make it easier for landowners to use their property for conservation purposes and have it assessed at its current use.

Background

In November 2008, Florida's voters amended the Florida Constitution to provide an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.¹ The amendment also provided that land used for conservation purposes shall be classified by general law and assessed solely on the basis of use, subject to conditions, limitations, and reasonable definitions as provided by general law.² This amendment had been proposed by the Tax and Budget Reform Commission, and was approved by 68 percent of the voters.

Florida has a long tradition of supporting conservation efforts to protect the environment. Florida Forever is the nation's largest environmental land acquisition program. More than two million acres throughout the state have been placed in public ownership under Florida Forever and its predecessor program, Preservation 2000.³ The state currently has almost 9.3 million acres in federal, state, and locally-owned conservation lands, and another half-million acres in which the federal, state or local government owns a less-than-fee interest in the land.⁴ Private conservation organizations also hold conservation lands in the state. The Florida Natural Areas Inventory indicates that as of March 2009, the distribution for acreage includes:

Owner of Conservation Lands	Fee Simple Acres	Less-than-fee Acres
Federal Agencies	4,0381,80	4,963
State Agencies*	4,818,511	538,835
Counties and Municipalities	432,586	5,885
TOTAL for Governmental Entities	9,289,277	549,683
Private Conservation Organizations	134,301	51,164

*Includes Water Management Districts

¹ Section 3(f), Art. VII, State Constitution

² Section 4(b), Art. VII, State Constitution

³ http://www.dep.state.fl.us/lands/fl_forever.htm

⁴ <http://www.fnai.org/>

Conservation Easements

While the vast majority of conservation lands in the state are owned outright (fee simple) by a governmental agency or private conservation organization, conservation values can be preserved without full ownership through creation of a conservation easement. The Nature Conservancy defines and explains conservation easements as follows:

A conservation easement is a restriction placed on a piece of property to protect its associated resources.

The easement is either voluntarily donated or sold by the landowner and constitutes a legally binding agreement that limits certain types of uses or prevents development from taking place on the land in perpetuity while the land remains in private hands.

Conservation easements protect land for future generations while allowing owners to retain many private property rights and to live on and use their land, at the same time potentially providing them with tax benefits.

In a conservation easement, a landowner voluntarily agrees to sell or donate certain rights associated with his or her property – often the right to subdivide or develop – and a private organization or public agency agrees to hold the right to enforce the landowner's promise not to exercise those rights. In essence, the rights are forfeited and no longer exist.

An easement selectively targets only those rights necessary to protect specific conservation values, such as water quality or migration routes, and is individually tailored to meet a landowner's needs. Because the land remains in private ownership, with the remainder of the rights intact, an easement property continues to provide economic benefits for the area in the form of jobs, economic activity and property taxes.

A conservation easement is legally binding, whether the property is sold or passed on to heirs. Because use is permanently restricted, land subject to a conservation easement may be worth less on the open market than comparable unrestricted and developable parcels. Sometimes conservation easements will enable the landowner to qualify for tax benefits in compliance with Internal Revenue Service rules.⁵

Conservation easements have been recognized in the Florida Statutes since 1976, when ch. 76-169, L.O.F., created s. 704.06, F.S., which provides statutory authorization for conservation easements, and provides that a conservation easement is “a right or interest in real property which is appropriate to retaining land or water areas predominantly in their natural, scenic, open, or wooded condition; retaining such areas as suitable habitat for fish, plants, or wildlife, or maintaining existing land uses.” The statute provided a list of activities which must be prohibited or limited by a conservation easement. This section has been amended to extend conservation easements to agricultural land uses and sites or properties of historical, architectural, archaeological or cultural significance, and to provide that the terms of a conservation easement survive the issuance of a tax deed.

Conservation easements are perpetual, undivided interests in property and may be created or stated in the form of a restriction, easement, covenant, or condition in any deed, will or other instrument executed by or on behalf of the property owner. Conservation easements may be acquired by any governmental body or agency or by a charitable corporation or trust whose purposes meet the statutory purposes of a conservation easement. Conservation easements run with the land and are binding on all subsequent owners, and must be recorded in the public records.

⁵ <http://www.nature.org/aboutus/howwework/conservationmethods/privatelands/conservationeasements/about/art14925.html>

Conservation easements provide many potential benefits for property owners, including federal income tax savings, federal gift and estate tax savings, and federal estate tax exclusions. Section 170(h) of the Internal Revenue Code provides the requirements under which a conservation easement may qualify for federal income and estate tax deductions. A “qualified contribution” must meet three requirements:

- It must be a qualified real property interest meaning the entire interest of the donor other than qualified mineral rights; or a remainder interest; or a perpetual restriction on the use of the property.
- The easement holder must be a qualified organization meaning a governmental agency or a public charity with conservation goals.
- The conservation purposes of the easement must be clearly defined meaning:
 - The preservation of land areas for outdoor recreation by, or the education of, the general public;
 - The protection of a relatively natural habitat of fish, wildlife, or plants, or similar ecosystems; or
 - The preservation of open space, including farmland and forest land, where the preservation is for the scenic enjoyment of the general public, or preservation meets a clearly delineated state or federal environmental policy and will yield a significant public benefit, or the preservation is of a historically important land area or a certified historic structure.

Property Tax Incentives for Owners of Conservation Lands

Chapter 67-528, Laws of Florida, provided a tax incentive for owners of land used for outdoor recreational or park purposes. It created s. 193.202, F.S., (later renumbered as s. 193.501, F.S.) which set forth a mechanism by which the development right to such property could be conveyed for at least 10 years to the governing board of the county where the property was located, and provided that the property would be assessed solely as outdoor recreational or park land for tax purposes. This section was amended several times—ch. 72-181, L.O.F., required that a 10-year covenant be maintained on the property and provided for repayment of deferred taxes if the property was converted to another use; ch. 78-354, L.O.F., added “environmentally endangered lands” to the property eligible for assessment under the section, and ch. 93-206, L.O.F., added land subject to a conservation easement under s. 704.06, F.S.

In order for land to qualify for assessment at its present use as restricted by any conveyance or covenant, the conveyance or covenant must extend at least 10 years from the year in which the assessment is made. If the covenant or conveyance extends for a period less than 10 years, the land must be assessed under the provisions of s. 193.011, recognizing the nature and length thereof of any restriction placed on the use of the land under the provisions of subsection (1).

Department of Revenue property tax records show that relatively few property owners have taken advantage of the tax incentive provided in s. 193.501, F.S. In 2008, 16,446 parcels statewide were assessed under this statute, and the reduction in assessed value was \$24.8 million. Until the statute was amended in 2009, there was no easy point of entry to the provisions of the law and it may have been cumbersome for property owners to avail themselves of its benefits. Ch. 2009-157, L.O.F., created an application process and required the Department of Revenue to prescribe forms upon which the application is made. It also allows for a short form reapplication for land assessed under the section in the previous year, and allows a county to waive the requirement for an annual application. These provisions apply to the January 1, 2010 tax roll.

Findings and/or Conclusions

Chapter 2009-157, L.O.F., satisfied the requirements of the 2008 constitutional amendment relating to conservation lands by providing an exemption for property dedicated in perpetuity for conservation purposes⁶ and clarifying the conditions under which land used for conservation purposes shall be classified and assessed solely on the basis of character or use. It was suggested by conservation advocacy groups and others who had supported the amendment, however, that the Legislature may want to consider further amending s. 193.501, F.S., to

⁶ Section 196.26, F.S.

encourage greater use of its provisions. Programs in other states were offered as examples of how this could be accomplished, and the Georgia's 2008 Forest Land Protection Act was cited as successful model.

Property Tax Incentives Provided by Other States

Many states provide property tax incentives to owners of land used for conservation purposes. These incentives range from tax exemptions to credits to limitations on the property's assessed value. According to the *State Tax Guide*⁷, Alaska (by local option), Connecticut, Iowa, Maryland, Massachusetts, Minnesota, New York, Rhode Island (by local option), and South Carolina totally or partially exempt some property used for a conservation purpose from property taxes. Maryland provides a 100 percent property tax credit against the state income tax for 15 years for a donation of a conservation easement to the Department of Natural Resources or the Maryland Environmental Trust.

The most common tax incentive provided by states is assessing conservation land at less than its fair market value. California, Connecticut, Florida, Georgia, Illinois, Indiana, Iowa, Maine, Maryland, New Hampshire, North Carolina, Oregon, Rhode Island, South Carolina, Tennessee, Texas, Virginia, and Washington assess certain conservation lands at less than fair market value, most commonly at current use. Connecticut, Illinois, North Carolina, South Carolina, and Virginia require the land to be subject to a perpetual restriction to qualify for the lower assessment.

Georgia's Forest Land Protection Act of 2008

In 2008, voters in Georgia amended the state constitution to provide for assessment of forest land at its value as a forest rather than its fair market value. This amendment added forest land to the list of lands eligible for conservation use assessment; this list had previously included agricultural land, timberland, and environmentally sensitive land. The amendment required the General Assembly to provide, by general law, for the definition and methods of assessment and taxation of forest land conservation use property, which includes only forest land tracts larger than 200 acres. The methods of assessment of this property must include a formula based on current use, annual productivity, and real property sales data.

The constitutional amendment was implemented by the Forest Land Protection Act of 2008,⁸ which provides the mechanism by which owners of forest land can have their property assessed at its value as a forest rather than at fair market value. To qualify as forest land conservation use property, a tract must:

- Consist of more than 200 acres,
- Be owned by an individual or individuals or an entity registered to do business in the state, and
- Have as its primary use the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products from or on the land, and may have one or more of the following secondary uses:
 - promotion, preservation, or management of wildlife habitat;
 - carbon sequestration in accordance with the Georgia Carbon Sequestration Registry;
 - mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or
 - the production and maintenance of ecosystem products and services such as, but not limited to, clean air and water.

To qualify for conservation use assessment the owner of the property must agree by covenant with the appropriate taxing authority to maintain the eligible property in forest land conservation use for a period of 15 years. It is not necessary for the owner to reapply during the covenant period, and the covenant may be renewed in the 14th year for an additional 15 year period. If the ownership of property changes, the conservation use assessment may be continued if an application for continuation of the conservation use assessment is timely filed. (Appendix A

⁷ *State Tax Guide*, Volume 2 (Chicago, IL: Commerce Clearing House).

⁸ O.C.G.A. §48-5-7.7

contains the forms used to apply for assessment under this program and enter into a covenant with the local government.)

If the covenant controlling the use of the land is breached the existing covenant is terminated and a penalty plus interest is imposed on the entire property subject to the covenant. If the breach occurs during the first 5 years of the covenant the penalty is 3 times the difference between the total amount of taxes paid under the covenant and the total amount that would otherwise have been due for each year under the covenant. If the breach occurs during years 6 through 10, the penalty is 2.5 times the difference between actual taxes paid and taxes that would otherwise have been due. If the breach occurs during years 11 through 15, the penalty is twice the difference between actual tax paid and taxes that would otherwise have been due. All penalties are subject to interest from the date the covenant is breached. If a breach of the covenant occurs following a transfer of ownership by either the acquiring owner or the transferor, the penalty and interest apply to the entire property that was covered by the original covenant. The penalty and interest must be paid by whomever breached the covenant, either the acquiring owner or the transferor. The statute allows for limited exceptions to the penalties for breaching the covenant, including medically demonstrable illness or disability of the owner of the property or foreclosure of a mortgage on the property.

The statute requires the state revenue commissioner to provide application and covenant forms to be used in applying for conservation use assessment under the Forest Land Protection Act. Covenants are public records and must be indexed and maintained in such a manner that will allow members of the public to locate the covenant affecting any particular property subject to conservation use assessment under the act. The state revenue commissioner is required to maintain a central registry of conservation use property, indexed by qualified owners, and must submit annually a report that shows the fiscal impact of the act by county. The act became effective on January 1, 2009, and this information is not yet available.

The impact on local government revenue of the Forest Land Protection Act cannot exceed a loss of 1.5 percent of the local tax roll. If its tax roll falls by 3 percent or less, the State of Georgia must reimburse a county, municipality or school district 50 percent of the amount of the reduction. If the tax roll decreases by more than 3 percent the state must reimburse 50 percent of the first 3 percent of the reduction and 100 percent of any reduction greater than 3 percent.

Would Georgia's Program Work in Florida?

The Georgia Forest land Protection Act has many conceptual similarities to s. 193.501, F.S. —both provide for current use assessment of property for which development rights have been temporarily given up by the owner—but the Georgia program provides a much more detailed framework for accessing its potential benefits. Some of the features of the Georgia law could be borrowed as part of an expansion of s. 193.501, F.S., to improve its usefulness as a tool to promote using land for conservation purposes. In particular, creating a form for the covenant by which a property owner agrees to use his or her land for conservation purposes would make it easier for a property owner to have the property assessed under s. 193.501, F.S. (Chapter 2009-157, L.O.F., created an application process and required the Department of Revenue to prescribe an application form, but there is no standard instrument for a property owner to enter into an agreement with a local government or charitable corporation or trust.)

An important distinction between Florida's and Georgia's assessment limitations for conservations lands, however, is that the Florida constitutional language refers to the broad category of "land used for conservation purposes" limited only by "conditions, limitations, and reasonable definitions" provided by general law, while Georgia's amendment limited the assessment and taxation of "forest land conservation use property," which has as its primary use the "good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products from or on the land." Georgia law directs the commissioner of revenue to provide a table of values for the current use value conservation property, including forest property.⁹ These values are based upon sales data for comparable property and a five-year weighted average of per-acre net income from hardwood and softwood

⁹ O.C.G.A. §48-5-269

harvested in Georgia and the state is divided into nine districts for the purpose of determining the value of conservation land. Since Florida's assessment limitation applies to more diverse types of land uses it is unlikely that the Department of Revenue would be able to establish current-use values for these lands.

In order to provide more certainty for landowners and local governments, s. 193.501 could also be amended to answer the following questions:

- What is the definition of "conservation purposes"?
- What is the minimum size, if any, of a parcel that can qualify for assessment under the section, and should there be specific exceptions to that minimum size?

Additionally, one property appraiser asked for guidance from the Legislature on how to assess property encumbered or restricted for a finite number of years.¹⁰

Options and/or Recommendations

The Legislature has several options regarding assessment of land used for conservation purposes. The first decision is whether it should change the existing statutory provisions. Section 193.501, F.S., was amended in 2009, and now includes a process by which a property owner can apply to have his or her land assessed on the basis of its present use.

If the Legislature wants to provide more guidance for property owners and property appraisers with respect to land used for conservation purposes but not dedicated in perpetuity for such purposes it should consider:

- Providing a definition of "conservation purposes" in 193.501, F.S., including a list of land uses that qualify for assessment at current use;
- Establishing a minimum size for a parcel to qualify for assessment under s. 193.501, F.S., and providing for exceptions to the minimum size under extraordinary circumstances;
- Requiring the executive director of the Department of Revenue, working with local governments and conservation organizations, to develop a form for a covenant by which a property owner can enter into an agreement with a local government or other organization. The form should identify the land covered by the covenant and the conservation purposes for which the land will be used, specify the covenant's duration (s. 193.501, F.S., requires development restrictions to extend for at least 10 years), specify what happens if the property is transferred to new a new owner, and provide for enforcement.
- Requiring conservation covenants to be public records that are indexed and maintained in such a manner that will allow members of the public to locate the covenant affecting any particular property subject to conservation use assessment under the act.

¹⁰ Letter from Chris Jones, Escambia County Property Appraiser, July 27, 2009.

Bart L. Graham
Commissioner

State of Georgia

Vicki K. Lambert
Director

Department of Revenue

Local Government Services Division

Suite A

4245 International Parkway
Mableton, Georgia 30354-3918
Telephone (404) 968-0707
Fax (404) 968-0778

M E M O R A N D U M

TO: Chairman, Board of Tax Assessors, Chief Appraisers

FROM: Vicki Lambert, Director

SUBJECT: Forest Land Protection Act of 2008 (FORMS)

DATE: June 8, 2009

The GEORGIA FOREST LAND PROTECTION ACT OF 2008 (O.C.G.A. § 48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any improvements located on the property.

For specific and definite qualifications and features of this Act, reference the O.C.G.A. § 48-5 7.7 and Department Rules and Regulations in Chapter 560-11-11. The highlights for this Act follow.

- Primary use of property is Forest land.
- 15-year covenant agreement.
- More than 200 acres when owned by an individual(s) or any entity registered to do business in Georgia.
- Property that qualifies for this Act and is already receiving preferential or current use assessment can be changed one time to a forest land conservation use covenant without penalty.
- For years beginning January 1, 2009, all applications shall be filed on or before June 1, 2009.
- For years beginning on or after January 1, 2010, all applications shall be filed on or before the last day for filing ad valorem tax returns.
- An application for Forest land conservation use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment.
- The Application must be recorded in real property index.
- The Covenant must also be recorded in real property index.

On Wednesday, April 29, 2009 a hearing was held by the Department for the purpose of considering public comments regarding the promulgation of Forest Land Conservation Use Assessment regulations. Subsequently, the Department has amended certain portions of the proposed

regulations, including the Forest Land Conservation Use Application and Covenant Document forms.

The Department on May 22, 2009, issued Emergency Regulations incorporating the previously referred to amendments. The Emergency Regulations will remain in effect for 120 days or upon the adoption of the proposed rules, whichever is the earlier.

On Friday, June 26, 2009 a hearing will be held to consider public comment on the proposed and amended regulations. If you have any questions, please do not hesitate to call our office at 404-968-0708.

Pursuant to Department of Revenue Regulation 560-11-11-0.40-02, an application for Qualified Forest Land Protection may be withdrawn or amended 30 days from the Regulation effective date by providing written notification to withdraw or amend. The proposed Regulation 560-1111-.02 provides for additional provisions after the 30 days.

**APPLICATION AND QUESTIONNAIRE FOR
FOREST LAND CONSERVATION USE PROPERTY**

To the Board of Tax Assessors of _____ County: In accordance with the provisions of O.C.G.A. § 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION		
Name of owner:		
Owner's mailing address		City, State, Zip

PROPERTY IDENTIFICATION					
Property physical location Total number of acres included in this application:					
County Parcel ID #	District	Land Lot	Deed Book/Page	Plat Book/Page	Acres

AUTHORIZED SIGNATURE	
<p>I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.7. I further swear that I am authorized to sign this application on behalf of the owner(s) making application. I am aware that certain penalty provisions are applicable if this covenant is breached pursuant to O.C.G.A. § 16-10-20.</p>	
_____ Signature of Owner or Owner's Authorized Representative	_____ Date Application Filed
_____ Signature of Owner or Owner's Authorized Representative	*Additional owners may sign on back of form
Sworn to and subscribed before me this _____ day of _____, _____ <div style="text-align: right;">_____ Notary Public</div>	

FOR TAX ASSESSORS USE ONLY	
Covenant: Begins: Jan. 1 _____ Ends: Dec. 31 _____ (Year) (County Code) (Covenant #)	
Based on the information submitted and provided on the questionnaire, the _____ County Board of Tax Assessors has considered such information and has made the following final determination of this application: Approved: _____ Date: _____ Board of Tax Assessors _____ Date Denied: _____ Date: _____ If denied, O.C.G.A. § 48-5-7.7 provides that the County Board of Tax Assessors shall issue a notice to the owner(s) in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306 which can be appealed pursuant to O.C.G.A. § 48-5-311. <input type="checkbox"/> <input type="checkbox"/>	

PT-48-5-7.7 (May 09)

FOREST LAND CONSERVATION ASSESSMENT QUESTIONNAIRE – PT-48-5-7.7

Check Appropriate Ownership Type:

- One or more individuals (includes executors, administrators and trustees)
- Entity registered to do business in the State of Georgia (county tax official may request verification of registration: such verification may include sales tax number, FEI number, etc.)

Additional Owner Signatures (if needed)		
Print Name		Signature/Date

OTHER COUNTIES AND ACREAGE included in this application for FOREST LAND PROTECTION COVENANT	
County Name/Application #	Property Description/Other County Parcel #/Acreage

In addition to the primary use of the property as specified in the application, specific secondary uses are permitted. Please indicate if any of the following are applicable to the property covered by this application and the total amount of acreage used:

Promotion, preservation, or management of wildlife habitat. _____

Carbon sequestration. Is the property listed on the Georgia Carbon Sequestration Registry () Yes () No #: _____

Mitigation or conservation use banking to restore or conserve wetlands and other natural resources. _____

Production or maintenance of ecosystem products and services such as, but not limited to, clean air and water. _____

Yes No Is this property or any portion thereof currently being leased? If yes, briefly explain how the property is being used by the lessee, as well as the amount of acreage of the property leased.

Yes No Is the property or any portion thereof currently being used for fishing purposes where admission is charged? If yes, please indicate amount of acreage so used.

Yes No Is the property or any portion thereof being used for production of pine straw? If yes, indicate amount of acreage so used.

Yes No Is there a residence on the property? If yes, provide the street address.

Yes No Are there other real property improvements located on this property? If yes, briefly list and describe these real property improvements on a separate sheet and attach to this application.

Yes No Is there any type of business operated on this property? If yes, indicate business name, type of business, and amount of acreage so used.

COVENANT FOR FOREST LAND PROTECTION ACT OF 2008

In consideration of my receiving the preferential assessment of forest land provided in O.C.G.A. § 48-5-7.7, I (We), the undersigned do hereby solemnly swear, and covenant that:

- 1 I (we) have personal knowledge of the property described herein, and the primary use is good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.
2 I (we) will maintain this property as forest land conservation use property, as defined by O.C.G.A. § 48-5-7.7, for a period of 15 years to begin on January 1st of the first year for which conservation use assessment is approved, and to continue through the last day of December of the final year of the Covenant period.
3 I (we) will notify the Board of Tax Assessors, in writing, in the event there is a change in the "qualifying use" of said property.
4 I (we) understand that if this Covenant is breached, penalties and interest will be assessed as provided for by law and such penalties and interest levied against myself and against the property will constitute a lien against the property subject of this Covenant.
5 I (we) understand that a breach occurring in one or more counties shall be considered a breach of the entire tract subject to this Covenant, regardless of the nature or the location of the breach.
6 I (we) understand that if the tract is located in more than one county, each county where the tract is located must enter into a Covenant. If a county denies the application, then the land in that county shall not receive Forest Land Protection Act of 2008 designation and the other remaining tract or tracts must meet all the requirements and qualifications set forth in O.C.G.A. § 48-5-7.7, and all applicable regulations.
7 All information set forth on this document is true, correct, and complete.

The following information is for the portion of the tract located in THIS COUNTY with Covenant Number

Table with 3 columns: Parcel Identification Number, County, Physical Address

Detailed description of the use of the property in this County:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties, if applicable.

Date _____

Signature for the County Board of Assessors

I hereby certify, adopt, and affirm the Covenant for the tract or tracts of real property described herein.

Date

Signature of Owner

Printed Name of Owner

Sworn to and subscribed before me

This _____ day of _____, _____.

Notary Public

COVENANT FOR FOREST LAND PROTECTION ACT OF 2008

I hereby certify, adopt and affirm the Covenant for the tract or tracts of real property described herein.

Date Signature of Owner Printed Name of Owner

Sworn to and subscribed before me

This _____ day of _____, _____.

Notary Public

I hereby adopt certify and affirm the Covenant for the tract or tracts of real property described herein.

Date Signature of Owner Printed Name of Owner

Sworn to and subscribed before me

This _____ day of _____, _____.

Notary Public

The following information pertains to **ANY OTHER COUNTY** where the tract is located and for which an application and this Covenant may be filed.

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date _____ Signature for the County Board of Assessors

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date _____ Signature for the County Board of Assessors

