

ARTICLE XII SECTION 28 | PROPERTY TAX EXEMPTION AND CLASSIFICATION AND ASSESSMENT OF LAND USED FOR CONSERVATION PURPOSES

The amendment to Section 3 of Article VII requiring the creation of an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, and the amendment to Section 4 of Article VII requiring land used for conservation purposes to be classified by general law and assessed solely on the basis of character or use for purposes of ad valorem taxation, shall take effect upon approval by the electors and shall be implemented by January 1, 2010. This section shall take effect upon approval of the electors.

History. – Proposed by Taxation and Budget Reform Commission, Revision No. 4, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.

