

THE FLORIDA SENATE
2013 SUMMARY OF LEGISLATION PASSED

Committee on Community Affairs

CS/HB 1193 — Taxation of Property

by State Affairs Committee and Reps. Beshears and Raburn and others (CS/SB 1200 by Appropriations Committee and Senator Simpson).

Section 193.461, F.S., is commonly known as Florida’s “greenbelt” law. Originally enacted in 1959, the law provides for the classification of bona fide agricultural properties to be assessed by character of use rather than assessment of fair market value. The law is not a tax exemption.

After a property appraiser determines the assessed value of all property, a county convenes a value adjustment board (VAB) to hear petitions from affected taxpayers regarding assessments. Not only can a VAB review assessments, exemptions and classifications when a taxpayer petitions for review, a VAB is also permitted, on its own motion, to review agricultural land, historic property, and high-water recharge land classifications, as well as exemptions granted by the property appraiser.

In an effort to bring greater stability and predictability to the “greenbelt” law, CS/HB 1193 eliminates the authority of a VAB to review agricultural classifications on its own motion. The bill also:

- deletes the requirement that a property appraiser reclassify agricultural property as nonagricultural when the owner requests the property be rezoned as nonagricultural;
- deletes the rebuttable presumption that property is no longer used for bona fide agricultural purposes when it is sold for three or more times the agricultural assessment; and
- removes the county commission’s authority to reclassify agricultural land as nonagricultural when there is contiguous urban development and the board finds that the continued agricultural use of the land will deter the expansion of the community.

In addition, the bill removes the VAB’s authority to initiate classification reviews of historic properties and high water recharge lands on its own motion as well as reviews of property tax exemptions.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 39-0; House 114-0