

**By** the Committees on Appropriations; and Community Affairs; and Senators Simpson, Dean, Abruzzo, Garcia, Stargel, Sachs, and Brandes

576-04571-14

2014312c2

1                                   A bill to be entitled  
2       An act relating to agriculture; amending s. 193.461,  
3       F.S.; authorizing a property appraiser to grant an  
4       agricultural classification after the application  
5       deadline upon a showing of extenuating circumstances;  
6       providing that participation in certain dispersed  
7       water storage programs does not change a land's  
8       agricultural classification for assessment purposes;  
9       amending s. 212.08, F.S.; expanding the exemption for  
10      certain farm equipment from the sales and use tax  
11      imposed under ch. 212, F.S., to include irrigation  
12      equipment, replacement parts and accessories for  
13      irrigation equipment, and repairs of irrigation  
14      equipment; amending s. 373.4591, F.S.; authorizing  
15      agricultural landowners to establish baseline wetland  
16      and surface water conditions before implementing  
17      certain best management practice implementation  
18      agreements; requiring establishment of a process for  
19      review of proposed baseline condition determinations;  
20      providing an effective date.

21  
22   Be It Enacted by the Legislature of the State of Florida:

23  
24           Section 1. Paragraph (a) of subsection (3) and subsection  
25       (7) of section 193.461, Florida Statutes, are amended to read:  
26           193.461 Agricultural lands; classification and assessment;  
27       mandated eradication or quarantine program.—

28           (3) (a) ~~No~~ Lands may not shall be classified as agricultural  
29       lands unless a return is filed on or before March 1 of each

576-04571-14

2014312c2

30 year. The property appraiser, before so classifying such lands,  
31 may require the taxpayer or the taxpayer's representative to  
32 furnish the property appraiser such information as may  
33 reasonably be required to establish that such lands were  
34 actually used for a bona fide agricultural purpose. Failure to  
35 make timely application by March 1 shall constitute a waiver for  
36 1 year of the privilege herein granted for agricultural  
37 assessment. However, an applicant who is qualified to receive an  
38 agricultural classification who fails to file an application by  
39 March 1 must ~~may~~ file an application for the classification with  
40 the property appraiser within 25 days after the property  
41 appraiser mails the notices required under s. 194.011(1). Upon  
42 receipt of sufficient evidence, as determined by the property  
43 appraiser, demonstrating that the applicant was unable to apply  
44 for the classification in a timely manner or otherwise  
45 demonstrating extenuating circumstances judged by the property  
46 appraiser to warrant granting the classification, the property  
47 appraiser may grant the classification. If the applicant fails  
48 to produce sufficient evidence demonstrating that the applicant  
49 was unable to apply for the classification in a timely manner or  
50 otherwise demonstrating extenuating circumstances as judged by  
51 the property appraiser, the applicant ~~and~~ may file, pursuant to  
52 s. 194.011(3), a petition with the value adjustment board  
53 requesting that the classification be granted. The petition may  
54 be filed at any time during the taxable year on or before the  
55 25th day following the mailing of the notice by the property  
56 appraiser as provided in s. 194.011(1). Notwithstanding ~~the~~  
57 ~~provisions of~~ s. 194.013, the applicant must pay a nonrefundable  
58 fee of \$15 upon filing the petition. Upon reviewing the

576-04571-14

2014312c2

59 petition, if the person is qualified to receive the  
60 classification and demonstrates particular extenuating  
61 circumstances judged by the ~~property appraiser or the~~ value  
62 adjustment board to warrant granting the classification, ~~the~~  
63 ~~property appraiser or the~~ value adjustment board may grant the  
64 classification for the current year. The owner of land that was  
65 classified agricultural in the previous year and whose ownership  
66 or use has not changed may reapply on a short form as provided  
67 by the department. The lessee of property may make original  
68 application or reapply using the short form if the lease, or an  
69 affidavit executed by the owner, provides that the lessee is  
70 empowered to make application for the agricultural  
71 classification on behalf of the owner and a copy of the lease or  
72 affidavit accompanies the application. A county may, at the  
73 request of the property appraiser and by a majority vote of its  
74 governing body, waive the requirement that an annual application  
75 or statement be made for classification of property within the  
76 county after an initial application is made and the  
77 classification granted by the property appraiser. Such waiver  
78 may be revoked by a majority vote of the governing body of the  
79 county.

80 (7) (a) Lands classified for assessment purposes as  
81 agricultural lands which are taken out of production by a ~~any~~  
82 state or federal eradication or quarantine program shall  
83 continue to be classified as agricultural lands for the duration  
84 of such program or successor programs. Lands under these  
85 programs which are converted to fallow~~r~~ or otherwise nonincome-  
86 producing uses shall continue to be classified as agricultural  
87 lands and shall be assessed at a de minimis value of up to ~~no~~

576-04571-14

2014312c2

88 ~~more than~~ \$50 per acre, on a single year assessment methodology;  
89 however, lands converted to other income-producing agricultural  
90 uses permissible under such programs shall be assessed pursuant  
91 to this section. Land under a mandated eradication or quarantine  
92 program which is diverted from an agricultural to a  
93 nonagricultural use shall be assessed under s. 193.011.

94 (b) Lands classified for assessment purposes as  
95 agricultural lands which participate in a dispersed water  
96 storage program pursuant to a contract with the Department of  
97 Environmental Protection or a water management district which  
98 requires flooding of land shall continue to be classified as  
99 agricultural lands for the duration of the inclusion of the  
100 lands in such program or successor programs and shall be  
101 assessed as nonproductive agricultural lands. Land under a  
102 dispersed water storage program which is diverted to a  
103 nonagricultural use shall be assessed under s. 193.011.

104 Section 2. Subsection (3) of section 212.08, Florida  
105 Statutes, is amended to read:

106 212.08 Sales, rental, use, consumption, distribution, and  
107 storage tax; specified exemptions.—The sale at retail, the  
108 rental, the use, the consumption, the distribution, and the  
109 storage to be used or consumed in this state of the following  
110 are hereby specifically exempt from the tax imposed by this  
111 chapter.

112 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—~~A There shall be no~~  
113 tax may not be imposed on the sale, rental, lease, use,  
114 consumption, or storage for use in this state of power farm  
115 equipment or irrigation equipment used exclusively on a farm or  
116 in a forest in the agricultural production of crops or products

576-04571-14

2014312c2

117 as produced by those agricultural industries included in s.  
118 570.02(1), or for fire prevention and suppression work with  
119 respect to such crops or products. This exemption also applies  
120 to replacement parts and accessories for irrigation equipment  
121 and repairs to irrigation equipment. Harvesting may not be  
122 construed to include processing activities. This exemption is  
123 not forfeited by moving farm equipment between farms or forests.  
124 However, this exemption shall not be allowed unless the  
125 purchaser, renter, or lessee signs a certificate stating that  
126 the farm equipment is to be used exclusively on a farm or in a  
127 forest for agricultural production or for fire prevention and  
128 suppression, as required by this subsection. Possession by a  
129 seller, lessor, or other dealer of a written certification by  
130 the purchaser, renter, or lessee certifying the purchaser's,  
131 renter's, or lessee's entitlement to an exemption permitted by  
132 this subsection relieves the seller from the responsibility of  
133 collecting the tax on the nontaxable amounts, and the department  
134 shall look solely to the purchaser for recovery of such tax if  
135 it determines that the purchaser was not entitled to the  
136 exemption.

137 Section 3. Section 373.4591, Florida Statutes, is amended  
138 to read:

139 373.4591 Improvements on private agricultural lands.—The  
140 Legislature encourages public-private partnerships to accomplish  
141 water storage and water quality improvements on private  
142 agricultural lands. When an agreement is entered into between a  
143 water management district or the department and a private  
144 landowner to establish such a partnership, a baseline condition  
145 determining the extent of wetlands and other surface waters on

576-04571-14

2014312c2

146 the property shall be established and documented in the  
147 agreement before improvements are constructed. When an agreement  
148 is entered into between the Department of Agriculture and  
149 Consumer Services and a private landowner to implement best  
150 management practices pursuant to s. 403.067(7)(c), a baseline  
151 condition determining the extent of wetlands and other surface  
152 waters on the property may be established at the option and  
153 expense of the private landowner and documented in the agreement  
154 before improvements are constructed. The Department of  
155 Agriculture and Consumer Services shall submit the landowner's  
156 proposed baseline condition documentation to the lead agency for  
157 review and approval, and the agency shall make every effort to  
158 complete the review within 45 days. The Department of  
159 Agriculture and Consumer Services, the department, and the water  
160 management districts shall coordinate on a process for reviewing  
161 such requests. The determination for the baseline condition  
162 shall be conducted using the methods set forth in the rules  
163 adopted pursuant to s. 373.421. The baseline condition  
164 documented in the agreement shall be considered the extent of  
165 wetlands and other surface waters on the property for the  
166 purpose of regulation under this chapter for the duration of the  
167 agreement and after its expiration.

168 Section 4. This act shall take effect July 1, 2014.