The Committee on Appropriations (Grimsley) recommended the following:

Senate Amendment to Amendment (350294) (with title amendment)

Delete lines 5 - 26 and insert:

Section 1. Section 193.461, Florida Statutes, is amended to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—

(1) The property appraiser shall, on an annual basis,
classify for assessment purposes all lands within the county as
either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural
classification by the property appraiser may appeal to the value
adjustment board. The property appraiser shall notify the
landowner in writing of the denial of agricultural
classification on or before July 1 of the year for which the
application was filed. The notification shall advise the
landowner of his or her right to appeal to the value adjustment
board and of the filing deadline. The property appraiser shall
have available at his or her office a list by ownership of all
applications received showing the acreage, the full valuation
under s. 193.011, the valuation of the land under the provisions
of this section, and whether or not the classification requested
was granted.

(3)(a) Lands may not be classified as agricultural lands
unless a return is filed on or before March 1 of each year.
Before classifying such lands as agricultural lands, the
property appraiser may require the taxpayer or the taxpayer’s
representative to furnish the property appraiser such
information as may reasonably be required to establish that such
lands were actually used for a bona fide agricultural purpose.
Failure to make timely application by March 1 constitutes a
waiver for 1 year of the privilege granted in this section for
agricultural assessment. However, an applicant who is qualified
to receive an agricultural classification who fails to file an
application by March 1 must file an application for the
classification with the property appraiser on or before the 25th
day after the mailing by the property appraiser of the notice
required under s. 194.011(1). Upon receipt of sufficient
evidence, as determined by the property appraiser, that
demonstrates that the applicant was unable to apply for the
classification in a timely manner or that otherwise demonstrates
extenuating circumstances that warrant the granting of the
classification, the property appraiser may grant the
classification. If the applicant files an application for the
classification and fails to provide sufficient evidence to the
property appraiser as required, the applicant may file, pursuant
to s. 194.011(3), a petition with the value adjustment board
requesting that the classification be granted. The petition may
be filed at any time during the taxable year on or before the
25th day following the mailing of the notice by the property
appraiser as provided in s. 194.011(1). Notwithstanding s.
194.013, the applicant must pay a nonrefundable fee of $15 upon
filing the petition. Upon reviewing the petition, if the person
is qualified to receive the classification and demonstrates
particular extenuating circumstances judged by the value
adjustment board to warrant granting the classification, the
value adjustment board may grant the classification for the
current year. The owner of land that was classified agricultural
in the previous year and whose ownership or use has not changed
may reapply on a short form as provided by the department. The
lessee of property may make original application or reapply
using the short form if the lease, or an affidavit executed by
the owner, provides that the lessee is empowered to make
application for the agricultural classification on behalf of the
owner and a copy of the lease or affidavit accompanies the
application. A county may, at the request of the property
appraiser and by a majority vote of its governing body, waive
the requirement that an annual application or statement be made
for classification of property within the county after an
initial application is made and the classification granted by
the property appraiser. Such waiver may be revoked by a majority
vote of the governing body of the county.

(b) Subject to the restrictions specified in this section,
only lands that are used primarily for bona fide agricultural
purposes shall be classified agricultural. The term “bona fide
agricultural purposes” means good faith commercial agricultural
use of the land.

1. In determining whether the use of the land for
agricultural purposes is bona fide, the following factors may be
taken into consideration:
   a. The length of time the land has been so used.
   b. Whether the use has been continuous.
   c. The purchase price paid.
   d. Size, as it relates to specific agricultural use, but a
minimum acreage may not be required for agricultural assessment.
   e. Whether an indicated effort has been made to care
sufficiently and adequately for the land in accordance with
accepted commercial agricultural practices, including, without
limitation, fertilizing, liming, tilling, mowing, reforesting,
and other accepted agricultural practices.
   f. Whether the land is under lease and, if so, the
effective length, terms, and conditions of the lease.
   g. Such other factors as may become applicable.

2. Offering property for sale does not constitute a primary
use of land and may not be the basis for denying an agricultural
classification if the land continues to be used primarily for bona fide agricultural purposes while it is being offered for sale.

    (c) The maintenance of a dwelling on part of the lands used for agricultural purposes does not in itself preclude an agricultural classification.

    (d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

    (e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. If a county has waived the requirement that an annual...
application or statement be made for classification of property pursuant to paragraph (a), the county may, by a majority vote of its governing body, waive the notice and certification requirements of this paragraph and shall provide the property owner with the same notification provided to owners of land granted an agricultural classification by the property appraiser. Such waiver may be revoked by a majority vote of the county's governing body. This paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

(4) The property appraiser shall reclassify the following lands as nonagricultural:

(a) Land diverted from an agricultural to a nonagricultural use.

(b) Land no longer being utilized for agricultural purposes.

(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.
   2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.
   3. Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant
to s. 570.93 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to such program or successor programs. Lands under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to $50 per acre on a single-year assessment methodology while fallow or otherwise used for nonincome-producing purposes. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to $50 per acre, on a single-year assessment methodology, during the 5-year term of agreement. However, lands converted to other income-producing agricultural uses permissible under such
programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(b) Lands classified for assessment purposes as agricultural lands that participate in a dispersed water storage program pursuant to a contract with the Department of Environmental Protection or a water management district which requires flooding of land shall continue to be classified as agricultural lands for the duration of the inclusion of the lands in such program or successor programs and shall be assessed as nonproductive agricultural lands. Land that participates in a dispersed water storage program that is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(c) Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

And the title is amended as follows:
Delete lines 2724 - 2726

and insert:

Consumer Services; amending s. 193.461, F.S.;
specifying the methodology for the assessment of
certain structures in horticultural production;
specifying, subject to certain conditions, that land
classified as agricultural remains classified as such
for a specified period if such lands are damaged by
certain natural disasters and agricultural production
is halted or reduced; providing for retroactive
application; amending s.