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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Grimsley) recommended the following:

1 **Senate Amendment to Amendment (350294) (with title**
2 **amendment)**

3
4 Delete lines 5 - 26
5 and insert:

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

8 193.461 Agricultural lands; classification and assessment;
9 mandated eradication or quarantine program; natural disasters.—

10 (1) The property appraiser shall, on an annual basis,



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11 classify for assessment purposes all lands within the county as
12 either agricultural or nonagricultural.

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

26 (3) (a) Lands may not be classified as agricultural lands
27 unless a return is filed on or before March 1 of each year.
28 Before classifying such lands as agricultural lands, the
29 property appraiser may require the taxpayer or the taxpayer's
30 representative to furnish the property appraiser such
31 information as may reasonably be required to establish that such
32 lands were actually used for a bona fide agricultural purpose.
33 Failure to make timely application by March 1 constitutes a
34 waiver for 1 year of the privilege granted in this section for
35 agricultural assessment. However, an applicant who is qualified
36 to receive an agricultural classification who fails to file an
37 application by March 1 must file an application for the
38 classification with the property appraiser on or before the 25th
39 day after the mailing by the property appraiser of the notice



40 required under s. 194.011(1). Upon receipt of sufficient
41 evidence, as determined by the property appraiser, that
42 demonstrates that the applicant was unable to apply for the
43 classification in a timely manner or that otherwise demonstrates
44 extenuating circumstances that warrant the granting of the
45 classification, the property appraiser may grant the
46 classification. If the applicant files an application for the
47 classification and fails to provide sufficient evidence to the
48 property appraiser as required, the applicant may file, pursuant
49 to s. 194.011(3), a petition with the value adjustment board
50 requesting that the classification be granted. The petition may
51 be filed at any time during the taxable year on or before the
52 25th day following the mailing of the notice by the property
53 appraiser as provided in s. 194.011(1). Notwithstanding s.
54 194.013, the applicant must pay a nonrefundable fee of \$15 upon
55 filing the petition. Upon reviewing the petition, if the person
56 is qualified to receive the classification and demonstrates
57 particular extenuating circumstances judged by the value
58 adjustment board to warrant granting the classification, the
59 value adjustment board may grant the classification for the
60 current year. The owner of land that was classified agricultural
61 in the previous year and whose ownership or use has not changed
62 may reapply on a short form as provided by the department. The
63 lessee of property may make original application or reapply
64 using the short form if the lease, or an affidavit executed by
65 the owner, provides that the lessee is empowered to make
66 application for the agricultural classification on behalf of the
67 owner and a copy of the lease or affidavit accompanies the
68 application. A county may, at the request of the property



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69 appraiser and by a majority vote of its governing body, waive
70 the requirement that an annual application or statement be made
71 for classification of property within the county after an
72 initial application is made and the classification granted by
73 the property appraiser. Such waiver may be revoked by a majority
74 vote of the governing body of the county.

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

80 1. In determining whether the use of the land for
81 agricultural purposes is bona fide, the following factors may be
82 taken into consideration:

83 a. The length of time the land has been so used.

84 b. Whether the use has been continuous.

85 c. The purchase price paid.

86 d. Size, as it relates to specific agricultural use, but a
87 minimum acreage may not be required for agricultural assessment.

88 e. Whether an indicated effort has been made to care
89 sufficiently and adequately for the land in accordance with
90 accepted commercial agricultural practices, including, without
91 limitation, fertilizing, liming, tilling, mowing, reforesting,
92 and other accepted agricultural practices.

93 f. Whether the land is under lease and, if so, the
94 effective length, terms, and conditions of the lease.

95 g. Such other factors as may become applicable.

96 2. Offering property for sale does not constitute a primary
97 use of land and may not be the basis for denying an agricultural



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98 classification if the land continues to be used primarily for
99 bona fide agricultural purposes while it is being offered for
100 sale.

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

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

111 (e) Notwithstanding the provisions of paragraph (a), land
112 that has received an agricultural classification from the value
113 adjustment board or a court of competent jurisdiction pursuant
114 to this section is entitled to receive such classification in
115 any subsequent year until such agricultural use of the land is
116 abandoned or discontinued, the land is diverted to a
117 nonagricultural use, or the land is reclassified as
118 nonagricultural pursuant to subsection (4). The property
119 appraiser must, no later than January 31 of each year, provide
120 notice to the owner of land that was classified agricultural in
121 the previous year informing the owner of the requirements of
122 this paragraph and requiring the owner to certify that neither
123 the ownership nor the use of the land has changed. The
124 department shall, by administrative rule, prescribe the form of
125 the notice to be used by the property appraiser under this
126 paragraph. If a county has waived the requirement that an annual



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127 application or statement be made for classification of property
128 pursuant to paragraph (a), the county may, by a majority vote of
129 its governing body, waive the notice and certification
130 requirements of this paragraph and shall provide the property
131 owner with the same notification provided to owners of land
132 granted an agricultural classification by the property
133 appraiser. Such waiver may be revoked by a majority vote of the
134 county's governing body. This paragraph does not apply to any
135 property if the agricultural classification of that property is
136 the subject of current litigation.

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

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

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

143 (5) For the purpose of this section, the term "agricultural
144 purposes" includes, but is not limited to, horticulture;
145 floriculture; viticulture; forestry; dairy; livestock; poultry;
146 bee; pisciculture, if the land is used principally for the
147 production of tropical fish; aquaculture, including algaculture;
148 sod farming; and all forms of farm products as defined in s.
149 823.14(3) and farm production.

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

155 1. The quantity and size of the property;



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- 156 2. The condition of the property;
- 157 3. The present market value of the property as agricultural
158 land;
- 159 4. The income produced by the property;
- 160 5. The productivity of land in its present use;
- 161 6. The economic merchantability of the agricultural
162 product; and
- 163 7. Such other agricultural factors as may from time to time
164 become applicable, which are reflective of the standard present
165 practices of agricultural use and production.
- 166 (b) Notwithstanding any provision relating to annual
167 assessment found in s. 192.042, the property appraiser shall
168 rely on 5-year moving average data when utilizing the income
169 methodology approach in an assessment of property used for
170 agricultural purposes.
- 171 (c)1. For purposes of the income methodology approach to
172 assessment of property used for agricultural purposes,
173 irrigation systems, including pumps and motors, physically
174 attached to the land shall be considered a part of the average
175 yields per acre and shall have no separately assessable
176 contributory value.
- 177 2. Litter containment structures located on producing
178 poultry farms and animal waste nutrient containment structures
179 located on producing dairy farms shall be assessed by the
180 methodology described in subparagraph 1.
- 181 3. Structures or improvements used in horticultural
182 production for frost or freeze protection, which are consistent
183 with the interim measures or best management practices adopted
184 by the Department of Agriculture and Consumer Services pursuant



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185 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
186 methodology described in subparagraph 1.

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

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

194 (7)(a) Lands classified for assessment purposes as
195 agricultural lands which are taken out of production by a state
196 or federal eradication or quarantine program, including the
197 Citrus Health Response Program, shall continue to be classified
198 as agricultural lands for 5 years after the date of execution of
199 a compliance agreement between the landowner and the Department
200 of Agriculture and Consumer Services or a federal agency, as
201 applicable, pursuant to such program or successor programs.
202 Lands under these programs which are converted to fallow or
203 otherwise nonincome-producing uses shall continue to be
204 classified as agricultural lands and shall be assessed at a de
205 minimis value of up to \$50 per acre on a single-year assessment
206 methodology while fallow or otherwise used for nonincome-
207 producing purposes. Lands under these programs which are
208 replanted in citrus pursuant to the requirements of the
209 compliance agreement shall continue to be classified as
210 agricultural lands and shall be assessed at a de minimis value
211 of up to \$50 per acre, on a single-year assessment methodology,
212 during the 5-year term of agreement. However, lands converted to
213 other income-producing agricultural uses permissible under such



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214 programs shall be assessed pursuant to this section. Land under
215 a mandated eradication or quarantine program which is diverted
216 from an agricultural to a nonagricultural use shall be assessed
217 under s. 193.011.

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

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

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241 ===== T I T L E A M E N D M E N T =====

242 And the title is amended as follows:



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243 Delete lines 2724 - 2726
244 and insert:
245 Consumer Services; amending s. 193.461, F.S.;
246 specifying the methodology for the assessment of
247 certain structures in horticultural production;
248 specifying, subject to certain conditions, that land
249 classified as agricultural remains classified as such
250 for a specified period if such lands are damaged by
251 certain natural disasters and agricultural production
252 is halted or reduced; providing for retroactive
253 application; amending s.