

1 A bill to be entitled
2 An act relating to the taxation of property; amending
3 s. 193.461, F.S.; deleting authorization for a value
4 adjustment board upon its own motion to review lands
5 classified by a property appraiser as agricultural or
6 nonagricultural; deleting a requirement that the
7 property appraiser must reclassify as nonagricultural
8 certain lands that have been zoned to a
9 nonagricultural use; deleting authorization for a
10 board of county commissioners to reclassify as
11 nonagricultural certain lands that are contiguous to
12 urban or metropolitan development under specified
13 circumstances; deleting an evidentiary presumption
14 that land is not being used primarily for bone fide
15 agricultural purposes if it is purchased for a certain
16 amount above its agricultural assessment; amending s.
17 193.503, F.S.; deleting authorization for a value
18 adjustment board upon its own motion to review
19 property granted or denied classification by a
20 property appraiser as historic property that is being
21 used for commercial or certain nonprofit purposes;
22 amending s. 193.625, F.S.; deleting authorization for
23 a value adjustment board upon its own motion to review
24 land granted or denied a high-water recharge
25 classification by a property appraiser; amending s.
26 196.194, F.S.; deleting authorization for a value
27 adjustment board to review property tax exemptions
28 upon its own motion or motion of the property

29 | appraiser and deleting certain notice requirements
 30 | relating to the review of such exemptions; providing
 31 | for retroactive application; providing an effective
 32 | date.

34 | Be It Enacted by the Legislature of the State of Florida:

36 | Section 1. Subsections (2) and (4) of section 193.461,
 37 | Florida Statutes, are amended to read:

38 | 193.461 Agricultural lands; classification and assessment;
 39 | mandated eradication or quarantine program.—

40 | (2) Any landowner whose land is denied agricultural
 41 | classification by the property appraiser may appeal to the value
 42 | adjustment board. The property appraiser shall notify the
 43 | landowner in writing of the denial of agricultural
 44 | classification on or before July 1 of the year for which the
 45 | application was filed. The notification shall advise the
 46 | landowner of his or her right to appeal to the value adjustment
 47 | board and of the filing deadline. ~~The board may also review all~~
 48 | ~~lands classified by the property appraiser upon its own motion.~~
 49 | The property appraiser shall have available at his or her office
 50 | a list by ownership of all applications received showing the
 51 | acreage, the full valuation under s. 193.011, the valuation of
 52 | the land under the provisions of this section, and whether or
 53 | not the classification requested was granted.

54 | (4) ~~(a)~~ The property appraiser shall reclassify the
 55 | following lands as nonagricultural:

56 | (a) ~~1.~~ Land diverted from an agricultural to a

57 | nonagricultural use.

58 | (b)2. Land no longer being utilized for agricultural
59 | purposes.

60 | ~~3. Land that has been zoned to a nonagricultural use at~~
61 | ~~the request of the owner subsequent to the enactment of this~~
62 | ~~law.~~

63 | ~~(b) The board of county commissioners may also reclassify~~
64 | ~~lands classified as agricultural to nonagricultural when there~~
65 | ~~is contiguous urban or metropolitan development and the board of~~
66 | ~~county commissioners finds that the continued use of such lands~~
67 | ~~for agricultural purposes will act as a deterrent to the timely~~
68 | ~~and orderly expansion of the community.~~

69 | ~~(c) Sale of land for a purchase price which is three or~~
70 | ~~more times the agricultural assessment placed on the land shall~~
71 | ~~create a presumption that such land is not used primarily for~~
72 | ~~bona fide agricultural purposes. Upon a showing of special~~
73 | ~~circumstances by the landowner demonstrating that the land is to~~
74 | ~~be continued in bona fide agriculture, this presumption may be~~
75 | ~~rebutted.~~

76 | Section 2. Subsection (7) of section 193.503, Florida
77 | Statutes, is amended to read:

78 | 193.503 Classification and assessment of historic property
79 | used for commercial or certain nonprofit purposes.—

80 | (7) Any property owner who is denied classification under
81 | this section may appeal to the value adjustment board. The
82 | property appraiser shall notify the property owner in writing of
83 | the denial of such classification on or before July 1 of the
84 | year for which the application was filed. The notification shall

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85 advise the property owner of his or her right to appeal to the
86 value adjustment board and of the filing deadline. ~~The board may~~
87 ~~also review all property classified by the property appraiser~~
88 ~~upon its own motion.~~ The property appraiser shall have available
89 at his or her office a list by ownership of all applications
90 received showing the full valuation under s. 193.011, the
91 valuation of the property under the provisions of this section,
92 and whether or not the classification requested was granted.

93 Section 3. Subsection (2) of section 193.625, Florida
94 Statutes, is amended to read:

95 193.625 High-water recharge lands; classification and
96 assessment.—

97 (2) Any landowner whose land is within a county that has a
98 high-water recharge protection tax assessment program and whose
99 land is denied high-water recharge classification by the
100 property appraiser may appeal to the value adjustment board. The
101 property appraiser shall notify the landowner in writing of the
102 denial of high-water recharge classification on or before July 1
103 of the year for which the application was filed. The
104 notification must advise the landowner of a right to appeal to
105 the value adjustment board and of the filing deadline. ~~The board~~
106 ~~may also review all lands classified by the property appraiser~~
107 ~~upon its own motion.~~ The property appraiser shall have available
108 at her or his office a list by ownership of all applications
109 received showing the acreage, the full valuation under s.
110 193.011, the valuation of the land under the provisions of this
111 section, and whether or not the classification requested was
112 granted.

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113 Section 4. Subsection (1) of section 196.194, Florida
114 Statutes, is amended to read:

115 196.194 Value adjustment board; notice; hearings;
116 appearance before the board.—

117 (1) The value adjustment board shall hear disputed or
118 appealed applications for exemption and shall grant such
119 exemptions in whole or in part in accordance with criteria set
120 forth in this chapter. ~~It may review exemptions on its own
121 motion or upon motion of the property appraiser. Review of an
122 exemption application upon motion of the board shall not be held
123 until the applicant has had at least 5 calendar days' notice of
124 the intent of the board to review the application.~~

125 Section 5. This act shall take effect upon becoming a law
126 and applies retroactively to January 1, 2012.