



889794

LEGISLATIVE ACTION

Senate

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House

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The Committee on Transportation (Grimsley) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 15 and 16

insert:

Section 1. This act may be cited as the "Farmers and Ranchers Matter Act."

Section 2. Section 193.461, Florida Statutes, is amended to read:

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



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

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

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



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



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

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

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

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

85 b. Whether the use has been continuous.

86 c. The purchase price paid.

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

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

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

96 g. Such other factors as may become applicable.

97 2. Offering property for sale does not constitute a primary



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98 use of land and may not be the basis for denying an agricultural  
99 classification if the land continues to be used primarily for  
100 bona fide agricultural purposes while it is being offered for  
101 sale.

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

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

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



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

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

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

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

144 (5) For the purpose of this section, the term "agricultural  
145 purposes" includes, but is not limited to, horticulture;  
146 floriculture; viticulture; forestry; dairy; livestock; poultry;  
147 bee; pisciculture, if the land is used principally for the  
148 production of tropical fish; aquaculture, including algaculture;  
149 sod farming; and all forms of farm products as defined in s.  
150 823.14(3) and farm production.

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



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

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

172           (c)1. For purposes of the income methodology approach to  
173 assessment of property used for agricultural purposes,  
174 irrigation systems, including pumps and motors, physically  
175 attached to the land shall be considered a part of the average  
176 yields per acre and shall have no separately assessable  
177 contributory value.

178           2. Litter containment structures located on producing  
179 poultry farms and animal waste nutrient containment structures  
180 located on producing dairy farms shall be assessed by the  
181 methodology described in subparagraph 1.

182           3. Structures or improvements used in horticultural  
183 production for frost or freeze protection, which are consistent  
184 with the interim measures or best management practices adopted



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185 by the Department of Agriculture and Consumer Services pursuant  
186 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the  
187 methodology described in subparagraph 1.

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

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

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





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214 other income-producing agricultural uses permissible under such  
215 programs shall be assessed pursuant to this section. Land under  
216 a mandated eradication or quarantine program which is diverted  
217 from an agricultural to a nonagricultural use shall be assessed  
218 under s. 193.011.

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

230 (c) Lands classified for assessment purposes as  
231 agricultural lands which incur damage as a result of a natural  
232 disaster for which a state of emergency is declared pursuant to  
233 s. 252.36 and which results in the halting or reduction of  
234 agricultural production must continue to be classified as  
235 agricultural lands for 5 years following termination of the  
236 emergency declaration. However, if such lands are diverted from  
237 agricultural use to nonagricultural use during or after the 5-  
238 year recovery period, such lands must be assessed under s.  
239 193.011.

240 Section 3. Subsection (19) is added to section 212.08,  
241 Florida Statutes, to read:

242 212.08 Sales, rental, use, consumption, distribution, and



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243 storage tax; specified exemptions.—The sale at retail, the  
244 rental, the use, the consumption, the distribution, and the  
245 storage to be used or consumed in this state of the following  
246 are hereby specifically exempt from the tax imposed by this  
247 chapter.

248 (19) EXEMPTIONS; MATERIALS AND LABOR COSTS RELATING TO  
249 AGRICULTURE AND AQUACULTURE.—

250 (a) The following are exempt from the tax imposed by this  
251 chapter.

252 1. Building materials used in the construction of a  
253 nonresidential farm building as defined in s. 604.50; poles,  
254 nets, and other materials used for aquaculture leases; and  
255 building materials used in the construction farm fences on land  
256 classified as agriculture as defined in s. 193.461; and

257 2. The cost of labor associated with the construction or  
258 installation of any item specified in subparagraph 1.

259  
260 The exemptions specified in this paragraph apply retroactively  
261 to September 1, 2017.

262 (b) In order to claim a refund on taxes paid for the  
263 materials and labor costs identified in paragraph (a), the  
264 purchaser must submit a signed certificate stating that the  
265 materials and labor are to be used exclusively as required under  
266 this subsection. Such submission must also include the name and  
267 address of the person claiming the refund, the address and  
268 assessment roll parcel number of the real property where the  
269 improvement is made, and a description of the improvement.

270 Application for refunds must be submitted to the department  
271 within 6 months after the transaction or the effective date of



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272 this act, whichever occurs later.

273 (c) Possession by a seller, lessor, or other dealer of a  
274 written certification by the purchaser certifying the  
275 purchaser's entitlement to an exemption allowed under this  
276 subsection relieves the seller from the responsibility of  
277 collecting the tax on the nontaxable amounts, and the department  
278 shall look solely to the purchaser for recovery of such tax if  
279 it determines that the purchaser was not entitled to the  
280 exemption.

281 Section 4. Section 252.3569, Florida Statutes, is created  
282 to read:

283 252.3569 Monitoring of agriculture and livestock safety  
284 during disaster.—The Florida Comprehensive Emergency Management  
285 Plan must allow the Department of Agriculture and Consumer  
286 Services, working from the department's offices or in the  
287 Emergency Operations Center, ESF-17, to create the State  
288 Agricultural Response Team. If created, the duties and  
289 responsibilities of the team must include, but are not limited  
290 to, the development, training, and support of county  
291 agricultural response teams; asset acquisition; and, as  
292 necessary, colocation of a team member at activated local  
293 emergency operations centers.

294 Section 5. Section 316.565, Florida Statutes, is amended to  
295 read:

296 316.565 Emergency transportation, ~~crops and livestock~~  
297 ~~perishable food~~; establishment of weight loads, etc.—

298 (1) The Governor may declare an emergency to exist when  
299 there is a breakdown in the normal public transportation  
300 facilities necessary in moving ~~perishable food~~ crops grown and



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301 livestock raised in the state. The Department of Transportation  
302 is authorized during such emergency to waive any ~~establish such~~  
303 weight load restrictions and permit verifications ~~loads~~ for  
304 hauling over the highways from the fields or packinghouses to  
305 the nearest available public transportation facility as  
306 circumstances demand. Such waivers may be extended beyond the  
307 end of a declared emergency to provide for protracted harvesting  
308 and disaster recovery efforts. The department is authorized to  
309 issue or accept electronic verification of permits during such  
310 emergency and protracted periods. The Department of  
311 Transportation shall designate special highway routes, ~~excluding~~  
312 ~~the interstate highway system,~~ to facilitate the trucking and  
313 render any other assistance needed to expedite moving  
314 agricultural products ~~the perishables.~~

315 (2) It is the intent of the Legislature in this chapter to  
316 supersede any existing laws when necessary to protect and save  
317 ~~any perishable food~~ crops grown and livestock raised in the  
318 state and give authority for agencies to provide necessary  
319 temporary assistance requested during any such emergency. The  
320 department shall consult with the Department of Agriculture and  
321 Consumer Services and stakeholders in the agricultural industry  
322 in implementing this section.

323 Section 6. The Division of Law Revision and Information is  
324 directed to replace the phrase "the effective date of this act"  
325 wherever it occurs in this act with the date this act becomes a  
326 law.

327  
328 ===== T I T L E A M E N D M E N T =====

329 And the title is amended as follows:



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330 Delete line 2

331 and insert:

332 An act relating to agricultural recovery; providing a  
333 short title; amending s. 193.461, F.S.; specifying the  
334 methodology for the assessment of certain structures  
335 in horticultural production; specifying, subject to  
336 certain conditions, that land classified as  
337 agricultural remains classified as such for a  
338 specified period if such lands are damaged by certain  
339 natural disasters and agricultural production is  
340 halted or reduced; amending s. 212.08, F.S.; creating  
341 a new exemption from sales, rental, use, consumption,  
342 distribution, and storage tax for specified materials  
343 and labor costs; providing for retroactive  
344 application; specifying the requirements for obtaining  
345 a refund on taxes paid; specifying a deadline for  
346 submissions for such refunds; specifying that  
347 possession of a written certification of a purchaser's  
348 entitlement to the exemption by a seller, lessor, or  
349 other dealer relieves him or her from the obligation  
350 of collecting the tax on nontaxable amounts; requiring  
351 the department to look solely to the purchaser for the  
352 recovery of certain taxes; creating s. 252.3569, F.S.;  
353 requiring the Florida Comprehensive Emergency  
354 Management Plan to allow the Department of Agriculture  
355 and Consumer Services to create the State Agricultural  
356 Response Team; specifying requirements,  
357 responsibilities, and duties of the team; amending s.  
358 316.565, F.S.; authorizing the Department of



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359           Transportation to waive certain weight load  
360           restrictions and permit verifications for the  
361           transport of agricultural products from fields or  
362           packinghouses to public transportation facilities  
363           after certain natural disasters; authorizing the  
364           extension of such waivers for certain purposes;  
365           authorizing the department to issue or accept  
366           electronic verification of permits during specified  
367           periods; requiring the department to designate certain  
368           routes and render assistance in moving agricultural  
369           products under such circumstances; requiring the  
370           Department of Highway Safety and Motor Vehicles to  
371           consult with certain entities in implementing  
372           specified emergency provisions; providing a directive  
373           to the Division of Law Revision and Information;  
374           creating s.