

HD-05

Bill No. CS/HB 659

Amendment No. \_\_\_\_ (for drafter's use only)

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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Representative(s) Russell offered the following:

**Amendment (with title amendment)**

On page 4, between lines 6 and 7 of the bill

insert:

Section 2. Paragraph (e) is added to subsection (3) of section 193.461, Florida Statutes, to read:

193.461 Agricultural lands; classification and assessment.--

(3)

(e)1. The owner of property which is classified as agricultural pursuant to this section shall notify the property appraiser when the use of the land changes so that it is no longer entitled to the agricultural classification.

2. The owner shall be liable for the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes and 15 percent interest per annum, for each year for which the property was granted an agricultural classification to which it was not entitled. However, if the property appraiser determines that such property inadvertently received an

1 agricultural classification, the owner shall be liable for the  
 2 unpaid taxes only. For purposes of this subparagraph, unpaid  
 3 taxes shall be calculated as the difference between the total  
 4 amount of taxes that would have been due if the property had  
 5 been assessed pursuant to s. 193.011 and the total amount of  
 6 taxes actually paid for each such year.

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

10 And the title is amended as follows:

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12 remove the entire title and insert:

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A bill to be entitled

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An act relating to property; amending s.

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70.001, F.S., the "Bert J. Harris, Jr., Private

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Property Rights Protection Act"; providing that

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an action by a governmental entity that

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involuntarily decreases the density of

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development below one residence per five acres

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creates a rebuttable presumption that there is

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an "inordinate burden" that qualifies the

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property owner for relief under the act;

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providing determinations to be made by the

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circuit court when a claim is filed to seek

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compensation for such governmental action;

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amending s. 193.461, F.S.; requiring the owner

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of property classified as agricultural to

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notify the property appraiser when the use of

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the land changes so that it is no longer

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qualified as agricultural; providing the

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owner's liability for unpaid taxes, penalty,

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and interest for years for which property was  
granted an agricultural classification to which  
it was not entitled; providing an effective  
date.