

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Baxley offered the following:

**Amendment (with directory and title amendments)**

Between line(s) 75 and 76, and insert:

Section 2. Subsection (3) of section 193.461, Florida Statutes, is amended to read:

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

(3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, 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 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment.

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28 However, an applicant who is qualified to receive an  
29 agricultural classification who fails to file an application by  
30 March 1 may file an application for the classification and may  
31 file, pursuant to s. 194.011(3), a petition with the value  
32 adjustment board requesting that the classification be granted.  
33 The petition may be filed at any time during the taxable year on  
34 or before the 25th day following the mailing of the notice by  
35 the property appraiser as provided in s. 194.011(1).  
36 Notwithstanding the provisions of s. 194.013, the applicant must  
37 pay a nonrefundable fee of \$15 upon filing the petition. Upon  
38 reviewing the petition, if the person is qualified to receive  
39 the classification and demonstrates particular extenuating  
40 circumstances judged by the property appraiser or the value  
41 adjustment board to warrant granting the classification, the  
42 property appraiser or the value adjustment board may grant the  
43 classification. The owner of land that was classified  
44 agricultural in the previous year and whose ownership or use has  
45 not changed may reapply on a short form as provided by the  
46 department. The lessee of property may make original application  
47 or reapply using the short form if the lease, or an affidavit  
48 executed by the owner, provides that the lessee is empowered to  
49 make application for the agricultural classification on behalf  
50 of the owner and a copy of the lease or affidavit accompanies  
51 the application. A county may, at the request of the property  
52 appraiser and by a majority vote of its governing body, waive  
53 the requirement that an annual application or statement be made  
54 for classification of property within the county after an  
55 initial application is made and the classification granted by

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56 the property appraiser. Such waiver may be revoked by the county  
57 by majority vote of its governing body.

58 (b) Subject to the restrictions set out in this section,  
59 only lands which are used primarily for bona fide agricultural  
60 purposes shall be classified agricultural. "Bona fide  
61 agricultural purposes" means good faith commercial agricultural  
62 use of the land. In determining whether the use of the land for  
63 agricultural purposes is bona fide, the following factors may be  
64 taken into consideration:

- 65 1. The length of time the land has been so utilized;
- 66 2. Whether the use has been continuous;
- 67 3. The purchase price paid;
- 68 4. Size, as it relates to specific agricultural use;
- 69 5. Whether an indicated effort has been made to care  
70 sufficiently and adequately for the land in accordance with  
71 accepted commercial agricultural practices, including, without  
72 limitation, fertilizing, liming, tilling, mowing, reforesting,  
73 and other accepted agricultural practices;
- 74 6. Whether such land is under lease and, if so, the  
75 effective length, terms, and conditions of the lease; and
- 76 7. Such other factors as may from time to time become  
77 applicable.

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

81 (d) When property receiving an agricultural classification  
82 contains a residence under the same ownership, the portion of  
83 the property consisting of the residence and curtilage must be  
84 assessed separately, pursuant to s. 193.011, to qualify for the

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85 assessment limitation set forth in s. 193.155. The remaining  
86 property may be classified under the provisions of paragraphs  
87 (a) and (b).

88 (e) Notwithstanding the provisions of paragraph (a), land  
89 that has received an agricultural classification from ~~the~~  
90 ~~property appraiser~~, the value adjustment board, or a court of  
91 competent jurisdiction pursuant to this section is entitled to  
92 receive such classification in any subsequent year until such  
93 agricultural use of the land is abandoned or discontinued, the  
94 land is diverted to a nonagricultural use, or the land is  
95 reclassified as nonagricultural pursuant to subsection (4). The  
96 property appraiser must, no later than January 31 ~~15~~ of each  
97 year, provide notice to the owner of land that was classified  
98 agricultural in the previous year informing the owner of the  
99 requirements of this paragraph and requiring the owner to  
100 certify that neither the ownership nor the use of the land has  
101 changed. The department shall, by administrative rule, prescribe  
102 the form of the notice to be used by the property appraiser  
103 under this paragraph. In a county that has waived the  
104 requirement that an annual application or statement be made for  
105 classification of property pursuant to paragraph (a), the county  
106 may, by a majority vote of its governing board, waive the notice  
107 and certification requirement of this paragraph and shall  
108 provide the property owner with the same notification provided  
109 to owners of land granted agricultural classification by the  
110 property appraiser. Such waiver may be revoked by the county by  
111 majority vote of its governing body. ~~However~~, This paragraph  
112 does not apply to any property if the agricultural

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113 classification of that property is the subject of current  
114 litigation.

115 Section 3. For purposes of granting the agricultural  
116 classification for January 1, 2003, the term "extenuating  
117 circumstances" as used in s. 193.461(3)(a), Florida Statutes,  
118 includes the failure of a property owner in a county that waived  
119 the annual application process to return the agricultural  
120 classification form or card which return was required by  
121 operation of s. 193.461(3)(e), Florida Statutes, as created by  
122 chapter 2002-18, Laws of Florida. Any waiver of the annual  
123 application granted under s. 193.461(3)(e), Florida Statutes,  
124 and in effect as of December 31, 2002, shall remain in full  
125 force and effect unless subsequently revoked as provided in this  
126 act.

127  
128 ===== T I T L E A M E N D M E N T =====

129 Remove line(s) 25, and insert:  
130 county; amending s. 193.461, F.S.; revising provisions for  
131 classification of land as agricultural use; defining the  
132 term "extenuating circumstances" for purposes of such  
133 classification; providing for continuance of certain  
134 waivers; providing an effective date.