

Bill No. CS for CS for SB 1660

Amendment No. ____ Barcode 122470

CHAMBER ACTION

Senate

House

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Senator Fasano moved the following amendment:

Senate Amendment (with title amendment)

On page 4, between lines 5 and 6,

insert:

Section 2. Paragraphs (a) and (e) of subsection (3) of section 193.461, Florida Statutes, are 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. However, an applicant who is qualified to receive an agricultural classification who fails

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1 to file an application by March 1 may file an application for
2 the classification and may file, pursuant to s. 194.011(3), a
3 petition with the value adjustment board requesting that the
4 classification be granted. The petition may be filed at any
5 time during the taxable year on or before the 25th day
6 following the mailing of the notice by the property appraiser
7 as provided in s. 194.011(1). Notwithstanding the provisions
8 of s. 194.013, the applicant must pay a nonrefundable fee of
9 \$15 upon filing the petition. Upon reviewing the petition, if
10 the person is qualified to receive the classification and
11 demonstrates particular extenuating circumstances judged by
12 the property appraiser or the value adjustment board to
13 warrant granting the classification, the property appraiser or
14 the value adjustment board may grant the classification. The
15 owner of land that was classified agricultural in the previous
16 year and whose ownership or use has not changed may reapply on
17 a short form as provided by the department. The lessee of
18 property may make original application or reapply using the
19 short form if the lease, or an affidavit executed by the
20 owner, provides that the lessee is empowered to make
21 application for the agricultural classification on behalf of
22 the owner and a copy of the lease or affidavit accompanies the
23 application. A county may, at the request of the property
24 appraiser and by a majority vote of its governing body, waive
25 the requirement that an annual application or statement be
26 made for classification of property within the county after an
27 initial application is made and the classification granted by
28 the property appraiser. Such waiver may be revoked by a
29 majority vote of the governing body of the county.

30 (e) Notwithstanding the provisions of paragraph (a),
31 land that has received an agricultural classification from ~~the~~

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1 ~~property appraiser~~, the value adjustment board, or a court of
2 competent jurisdiction pursuant to this section is entitled to
3 receive such classification in any subsequent year until such
4 agricultural use of the land is abandoned or discontinued, the
5 land is diverted to a nonagricultural use, or the land is
6 reclassified as nonagricultural pursuant to subsection (4).
7 The property appraiser must, no later than January ~~31~~ 15 of
8 each year, provide notice to the owner of land that was
9 classified agricultural in the previous year informing the
10 owner of the requirements of this paragraph and requiring the
11 owner to certify that neither the ownership nor the use of the
12 land has changed. The department shall, by administrative
13 rule, prescribe the form of the notice to be used by the
14 property appraiser under this paragraph. If a county has
15 waived the requirement that an annual application or statement
16 be made for classification of property pursuant to paragraph
17 (a), the county may, by a majority vote of its governing body,
18 waive the notice and certification requirements of this
19 paragraph and shall provide the property owner with the same
20 notification provided to owners of land granted an
21 agricultural classification by the property appraiser. Such
22 waiver may be revoked by a majority vote of the county's
23 governing body. ~~However~~, This paragraph does not apply to any
24 property if the agricultural classification of that property
25 is the subject of current litigation.

26 Section 3. (1) For purposes of granting an
27 agricultural classification for January 1, 2003, the term
28 "extenuating circumstances," as used in section 193.461(3)(a),
29 Florida Statutes, includes the failure of a property owner in
30 a county that waived the annual application process to return
31 the agricultural classification form or card, which return was

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1 required by operation of section 193.461(3)(e), Florida
2 Statutes, as created by chapter 2002-18, Laws of Florida.

3 (2) Any waiver of the annual application granted under
4 section 193.461(3)(a), Florida Statutes, which is in effect on
5 December 31, 2002, shall remain in full force and effect until
6 subsequently revoked as provided by section 193.461(3)(a),
7 Florida Statutes.

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9 (Redesignate subsequent sections.)

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

13 And the title is amended as follows:

14 On page 1, line 20, after the semicolon,

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16 insert:

17 amending s. 193.461, F.S.; authorizing the
18 governing body of a county to revoke the waiver
19 of annual property classification; revising the
20 date by which the property appraiser must
21 provide notice to property owners; providing
22 for waiver and revocation of the waiver of the
23 notice and certification requirement for land
24 classification; defining the term "extenuating
25 circumstances" to include failure to return the
26 agricultural classification form under certain
27 circumstances; providing for effect of waiver
28 of annual application requirements;

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