

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

.
.
.
.

Representative Baxley offered the following:

Amendment (with title amendment)

Between lines 125 and 126, insert:

Section 1. 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

Amendment No. (for drafter's use only)

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

107987

Amendment No. (for drafter's use only)

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

59 (e) Notwithstanding the provisions of paragraph (a), land
60 that has received an agricultural classification from the
61 ~~property appraiser, the value adjustment board,~~ or a court of
62 competent jurisdiction pursuant to this section is entitled to
63 receive such classification in any subsequent year until such
64 agricultural use of the land is abandoned or discontinued, the
65 land is diverted to a nonagricultural use, or the land is
66 reclassified as nonagricultural pursuant to subsection (4). The
67 property appraiser must, no later than January 31 ~~15~~ of each
68 year, provide notice to the owner of land that was classified
69 agricultural in the previous year informing the owner of the
70 requirements of this paragraph and requiring the owner to
71 certify that neither the ownership nor the use of the land has
72 changed. The department shall, by administrative rule, prescribe
73 the form of the notice to be used by the property appraiser
74 under this paragraph. In a county that has waived the
75 requirement that an annual application or statement be made for
76 classification of property pursuant to paragraph (a), the county
77 may, by a majority vote of the governing body of the county,
78 waive the notice and certification requirement of this paragraph
79 and shall provide the property owner with the same notification
80 provided to owners of land granted agricultural classification
81 by the property appraiser. Such waiver may be revoked by the
82 county by majority vote of the governing body of the county.
83 ~~However,~~ This paragraph does not apply to any property if the
84 agricultural classification of that property is the subject of
85 current litigation.

107987

Amendment No. (for drafter's use only)

86 Section 2. For purposes of granting the agricultural
87 classification for January 1, 2003, the term "extenuating
88 circumstances" as used in s. 193.461(3)(a), Florida Statutes,
89 includes the failure of a property owner in a county that waived
90 the annual application process to return the agricultural
91 classification form or card which return was required by
92 operation of s. 193.461(3)(e), Florida Statutes, as created by
93 chapter 2002-18, Laws of Florida. Any waiver of the annual
94 application granted under s. 193.461(3)(a) and in effect as of
95 December 31, 2002, shall remain in full force and effect unless
96 subsequently revoked as provided in s. 193.461(3)(e), Florida
97 Statutes.

98
99 ===== T I T L E A M E N D M E N T =====

100 Remove line 2, and insert:
101 An act relating to taxation; amending s. 193.461, F.S. ;
102 providing for revocation of an annual application waiver by the
103 county by vote of the county governing body; providing for
104 waiver of certain notice and certification requirements;
105 providing a definition; providing for continued force and effect
106 of certain waivers under certain circumstances; amending s.
107 199.052, F.S. ;