By Senator Geller

31-727B-06

1	A bill to be entitled
2	An act relating to the classification of
3	property; amending s. 193.461, F.S.; revising
4	provisions governing the classification of land
5	as agricultural for the purpose of tax
6	assessment; providing that construction of a
7	dwelling on part of lands used for agricultural
8	purposes does not in itself preclude
9	agricultural classification; prohibiting
10	agricultural classification of land diverted to
11	nonagricultural use as evidenced by issuance of
12	a local building permit for a nonagricultural
13	facility on platted land; providing an
14	effective date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. Paragraph (c) of subsection (3) and
19	paragraph (a) of subsection (4) of section 193.461, Florida
20	Statutes, are amended to read:
21	193.461 Agricultural lands; classification and
22	assessment; mandated eradication or quarantine program
23	(3)
24	(c) The <u>construction or</u> maintenance of a dwelling on
25	part of the lands used for agricultural purposes shall not in
26	itself preclude an agricultural classification.
27	(4)(a) The property appraiser shall reclassify the
28	following lands shall not be entitled to the agricultural
29	classification as nonagricultural:
30	1. Land diverted from an agricultural to a
31	nonagricultural use.

1	2. Land no longer being utilized for agricultural
2	purposes.
3	3. Land diverted to nonagricultural use, as evidenced
4	by the issuance of a building permit authorizing the
5	construction of a building or facility that will not be used
6	for agricultural purposes on land that is platted that has
7	been zoned to a nonagricultural use at the request of the
8	owner subsequent to the enactment of this law.
9	Section 2. This act shall take effect July 1, 2006.
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12	SENATE SUMMARY
13	Revises provisions governing the classification of land
14	as agricultural for the purpose of tax assessment. Provides that construction of a dwelling on part of lands used for agricultural purposes does not in itself
15	preclude agricultural classification. Prohibits agricultural classification of land diverted to
16	nonagricultural use as evidenced by issuance of a local building permit for a nonagricultural facility on platted
17	land.
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