

1 A bill to be entitled
 2 An act relating to the classification of property;
 3 amending s. 193.461, F.S.; revising provisions governing
 4 the classification of land as agricultural for the purpose
 5 of tax assessment; providing that construction of a
 6 dwelling on part of lands used for agricultural purposes
 7 does not in itself preclude agricultural classification;
 8 revising criteria for presumption of bona fide
 9 agricultural use of land; providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (c) of subsection (3) and paragraphs
 14 (a) and (c) of subsection (4) of section 193.461, Florida
 15 Statutes, are amended to read:

16 193.461 Agricultural lands; classification and assessment;
 17 mandated eradication or quarantine program.--

18 (3)

19 (c) The construction or maintenance of a dwelling on part
 20 of the lands used for agricultural purposes shall not in itself
 21 preclude an agricultural classification.

22 (4) (a) The ~~property appraiser shall reclassify the~~
 23 following lands shall not be entitled to the agricultural
 24 classification as nonagricultural:

25 1. Land diverted from an agricultural to a nonagricultural
 26 use and-

27 2. ~~Land~~ no longer being utilized for agricultural
 28 purposes; or-

HB 1367

2007

29 2.3- Land upon which, regardless of zoning or permitting,
30 the physical property has been altered by actual construction of
31 roads, water and sewer lines, or other structures not related to
32 the continued bona fide agricultural use ~~that has been zoned to~~
33 ~~a nonagricultural use at the request of the owner subsequent to~~
34 ~~the enactment of this law.~~

35 (c) Compliance with best management practices is non-
36 determinative of bona fide agricultural use ~~Sale of land for a~~
37 ~~purchase price which is three or more times the agricultural~~
38 ~~assessment placed on the land shall create a presumption that~~
39 ~~such land is not used primarily for bona fide agricultural~~
40 ~~purposes. Upon a showing of special circumstances by the~~
41 ~~landowner demonstrating that the land is to be continued in bona~~
42 ~~fide agriculture, this presumption may be rebutted.~~

43 Section 2. This act shall take effect July 1, 2007.