

By Senator Geller

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A bill to be entitled

An act relating to the classification of property; amending s. 193.461, F.S.; revising provisions governing the classification of land as agricultural for the purpose of tax assessment; providing that construction of a dwelling on part of lands used for agricultural purposes does not in itself preclude agricultural classification; providing an effective date.

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

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

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

(3)

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

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

1. Land diverted from an agricultural to a nonagricultural use;~~-~~

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

