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CHAMBER ACTION

Senate

House

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4/30/2008 5:35 PM

1 Senator Haridopolos moved the following **amendment**:

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3 **Senate Amendment (with directory and title amendments)**

4 Between line(s) 29 and 30

5 and insert: Section 1. Paragraph (c) of subsection (4) of
6 section 193.155, Florida Statutes, is amended to read:

7 193.155 Homestead assessments.--Homestead property shall be
8 assessed at just value as of January 1, 1994. Property receiving
9 the homestead exemption after January 1, 1994, shall be assessed
10 at just value as of January 1 of the year in which the property
11 receives the exemption unless the provisions of subsection (8)
12 apply.

13 (4)

14 (c) Changes, additions, or improvements that replace all or
15 a portion of real property that was damaged or destroyed by
16 misfortune or calamity shall be assessed upon substantial



102928

17 completion as if such damage or destruction had not occurred and
18 in accordance with paragraph (b) if the owner of such property:

19 1. Was permanently residing on such property or
20 improvements were under construction and subject to completion
21 prior to January 1 of the year when the damage or destruction
22 occurred.~~†~~

23 2. Was not entitled to receive homestead exemption on such
24 property as of January 1 of that year.~~†~~ ~~and~~

25 3. Applies for and receives homestead exemption on such
26 property the year following the completion of improvements made
27 in compliance with paragraph (b) year.

28 Section 2. Paragraph (b) of subsection (3) of section
29 193.461, Florida Statutes, is amended to read:

30 193.461 Agricultural lands; classification and assessment;
31 mandated eradication or quarantine program.--

32 (3)

33 (b) Subject to the restrictions set out in this section,
34 only lands which are used primarily for bona fide agricultural
35 purposes shall be classified agricultural. "Bona fide
36 agricultural purposes" means good faith commercial agricultural
37 use of the land. In determining whether the use of the land for
38 agricultural purposes is bona fide, the following factors may be
39 taken into consideration:

40 1. The length of time the land has been so used. ~~utilized~~†

41 2. Whether the use has been continuous.~~†~~

42 3. The purchase price paid.~~†~~

43 4. Size, as it relates to specific agricultural use, but in
44 no event shall a minimum acreage be required for agricultural
45 assessment.~~†~~



102928

46 5. Whether an indicated effort has been made to care
47 sufficiently and adequately for the land in accordance with
48 accepted commercial agricultural practices, including, without
49 limitation, fertilizing, liming, tilling, mowing, reforesting,
50 and other accepted agricultural practices.~~†~~

51 6. Whether such land is under lease and, if so, the
52 effective length, terms, and conditions of the lease.~~†~~~~and~~

53 7. Such other factors as may from time to time become
54 applicable.

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

61 And the title is amended as follows:

62 Delete line(s) 2

63 and insert:

64 .. An act relating to ad valorem taxation; amending s.
65 193.155, F.S.; revising the assessment of homestead
66 property damaged or destroyed by misfortune or calamity;
67 amending s. 193.461, F.S.; revising criteria for
68 classifying agricultural lands; amending s..