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576-04170-13

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the taxation of property; amending s. 193.461, F.S.; deleting authorization for a value adjustment board upon its own motion to review lands classified by a property appraiser as agricultural or nonagricultural; deleting a requirement that the property appraiser must reclassify as nonagricultural certain lands that have been zoned to a nonagricultural use; deleting authorization for a board of county commissioners to reclassify as nonagricultural certain lands that are contiguous to urban or metropolitan development under specified circumstances; amending s. 193.503, F.S.; deleting authorization for a value adjustment board upon its own motion to review property granted or denied classification by a property appraiser as historic property that is being used for commercial or certain nonprofit purposes; amending s. 193.625, F.S.; deleting authorization for a value adjustment board upon its own motion to review land granted or denied a high-water recharge classification by a property appraiser; amending s. 196.194, F.S.; deleting authorization for a value adjustment board to review property tax exemptions upon its own motion or motion of the property appraiser and deleting certain notice requirements relating to the review of such exemptions; providing for retroactive application;



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28 providing an effective date.

29
30 Be It Enacted by the Legislature of the State of Florida:

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32 Section 1. Subsections (2) and (4) of section 193.461,
33 Florida Statutes, are amended to read:

34 193.461 Agricultural lands; classification and assessment;
35 mandated eradication or quarantine program.—

36 (2) Any landowner whose land is denied agricultural
37 classification by the property appraiser may appeal to the value
38 adjustment board. The property appraiser shall notify the
39 landowner in writing of the denial of agricultural
40 classification on or before July 1 of the year for which the
41 application was filed. The notification shall advise the
42 landowner of his or her right to appeal to the value adjustment
43 board and of the filing deadline. ~~The board may also review all~~
44 ~~lands classified by the property appraiser upon its own motion.~~
45 The property appraiser shall have available at his or her office
46 a list by ownership of all applications received showing the
47 acreage, the full valuation under s. 193.011, the valuation of
48 the land under the provisions of this section, and whether or
49 not the classification requested was granted.

50 (4) ~~(a)~~ The property appraiser shall reclassify the
51 following lands as nonagricultural:

52 (a)1. Land diverted from an agricultural to a
53 nonagricultural use.

54 (b)2. Land no longer being utilized for agricultural
55 purposes.

56 ~~3. Land that has been zoned to a nonagricultural use at the~~



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57 ~~request of the owner subsequent to the enactment of this law.~~

58 ~~(b) The board of county commissioners may also reclassify~~
59 ~~lands classified as agricultural to nonagricultural when there~~
60 ~~is contiguous urban or metropolitan development and the board of~~
61 ~~county commissioners finds that the continued use of such lands~~
62 ~~for agricultural purposes will act as a deterrent to the timely~~
63 ~~and orderly expansion of the community.~~

64 (c) Sale of land for a purchase price that ~~which~~ is three
65 or more times the agricultural assessment placed on the land
66 creates ~~shall create~~ a presumption that such land is not used
67 primarily for bona fide agricultural purposes. Upon a showing of
68 special circumstances by the landowner demonstrating that the
69 land is to be continued in bona fide agriculture, this
70 presumption may be rebutted.

71 Section 2. Subsection (7) of section 193.503, Florida
72 Statutes, is amended to read:

73 193.503 Classification and assessment of historic property
74 used for commercial or certain nonprofit purposes.—

75 (7) Any property owner who is denied classification under
76 this section may appeal to the value adjustment board. The
77 property appraiser shall notify the property owner in writing of
78 the denial of such classification on or before July 1 of the
79 year for which the application was filed. The notification shall
80 advise the property owner of his or her right to appeal to the
81 value adjustment board and of the filing deadline. ~~The board may~~
82 ~~also review all property classified by the property appraiser~~
83 ~~upon its own motion.~~ The property appraiser shall have available
84 at his or her office a list by ownership of all applications
85 received showing the full valuation under s. 193.011, the



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86 valuation of the property under the provisions of this section,
87 and whether or not the classification requested was granted.

88 Section 3. Subsection (2) of section 193.625, Florida
89 Statutes, is amended to read:

90 193.625 High-water recharge lands; classification and
91 assessment.—

92 (2) Any landowner whose land is within a county that has a
93 high-water recharge protection tax assessment program and whose
94 land is denied high-water recharge classification by the
95 property appraiser may appeal to the value adjustment board. The
96 property appraiser shall notify the landowner in writing of the
97 denial of high-water recharge classification on or before July 1
98 of the year for which the application was filed. The
99 notification must advise the landowner of a right to appeal to
100 the value adjustment board and of the filing deadline. ~~The board~~
101 ~~may also review all lands classified by the property appraiser~~
102 ~~upon its own motion.~~ The property appraiser shall have available
103 at her or his office a list by ownership of all applications
104 received showing the acreage, the full valuation under s.
105 193.011, the valuation of the land under the provisions of this
106 section, and whether or not the classification requested was
107 granted.

108 Section 4. Subsection (1) of section 196.194, Florida
109 Statutes, is amended to read:

110 196.194 Value adjustment board; notice; hearings;
111 appearance before the board.—

112 (1) The value adjustment board shall hear disputed or
113 appealed applications for exemption and shall grant such
114 exemptions in whole or in part in accordance with criteria set



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115 forth in this chapter. ~~It may review exemptions on its own~~
116 ~~motion or upon motion of the property appraiser. Review of an~~
117 ~~exemption application upon motion of the board shall not be held~~
118 ~~until the applicant has had at least 5 calendar days' notice of~~
119 ~~the intent of the board to review the application.~~

120 Section 5. This act shall take effect upon becoming a law
121 and apply retroactively to January 1, 2013.