

By Senator Simpson

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1 A bill to be entitled
2 An act relating to the taxation of property; amending
3 s. 193.461, F.S.; deleting authorization for a value
4 adjustment board upon its own motion to review lands
5 classified by a property appraiser as agricultural or
6 nonagricultural; deleting a requirement that the
7 property appraiser must reclassify as nonagricultural
8 certain lands that have been zoned to a
9 nonagricultural use; deleting authorization for a
10 board of county commissioners to reclassify as
11 nonagricultural certain lands that are contiguous to
12 urban or metropolitan development under specified
13 circumstances; deleting an evidentiary presumption
14 that land is not being used primarily for bone fide
15 agricultural purposes if it is purchased for a certain
16 amount above its agricultural assessment; amending s.
17 193.503, F.S.; deleting authorization for a value
18 adjustment board upon its own motion to review
19 property granted or denied classification by a
20 property appraiser as historic property that is being
21 used for commercial or certain nonprofit purposes;
22 amending s. 193.625, F.S.; deleting authorization for
23 a value adjustment board upon its own motion to review
24 land granted or denied a high-water recharge
25 classification by a property appraiser; amending s.
26 196.194, F.S.; deleting authorization for a value
27 adjustment board to review property tax exemptions
28 upon its own motion or motion of the property
29 appraiser and deleting certain notice requirements

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30 relating to the review of such exemptions; providing
31 for retroactive application; providing an effective
32 date.

33
34 Be It Enacted by the Legislature of the State of Florida:

35
36 Section 1. Subsections (2) and (4) of section 193.461,
37 Florida Statutes, are amended to read:

38 193.461 Agricultural lands; classification and assessment;
39 mandated eradication or quarantine program.—

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

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

56 (a)1. Land diverted from an agricultural to a
57 nonagricultural use.

58 (b)2. Land no longer being utilized for agricultural

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59 purposes.

60 ~~3. Land that has been zoned to a nonagricultural use at the~~
61 ~~request of the owner subsequent to the enactment of this law.~~

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

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

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

77 193.503 Classification and assessment of historic property
78 used for commercial or certain nonprofit purposes.—

79 (7) Any property owner who is denied classification under
80 this section may appeal to the value adjustment board. The
81 property appraiser shall notify the property owner in writing of
82 the denial of such classification on or before July 1 of the
83 year for which the application was filed. The notification shall
84 advise the property owner of his or her right to appeal to the
85 value adjustment board and of the filing deadline. ~~The board may~~
86 ~~also review all property classified by the property appraiser~~
87 ~~upon its own motion.~~ The property appraiser shall have available

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88 at his or her office a list by ownership of all applications
89 received showing the full valuation under s. 193.011, the
90 valuation of the property under the provisions of this section,
91 and whether or not the classification requested was granted.

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

94 193.625 High-water recharge lands; classification and
95 assessment.—

96 (2) Any landowner whose land is within a county that has a
97 high-water recharge protection tax assessment program and whose
98 land is denied high-water recharge classification by the
99 property appraiser may appeal to the value adjustment board. The
100 property appraiser shall notify the landowner in writing of the
101 denial of high-water recharge classification on or before July 1
102 of the year for which the application was filed. The
103 notification must advise the landowner of a right to appeal to
104 the value adjustment board and of the filing deadline. ~~The board~~
105 ~~may also review all lands classified by the property appraiser~~
106 ~~upon its own motion.~~ The property appraiser shall have available
107 at her or his office a list by ownership of all applications
108 received showing the acreage, the full valuation under s.
109 193.011, the valuation of the land under the provisions of this
110 section, and whether or not the classification requested was
111 granted.

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

114 196.194 Value adjustment board; notice; hearings;
115 appearance before the board.—

116 (1) The value adjustment board shall hear disputed or

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117 appealed applications for exemption and shall grant such
118 exemptions in whole or in part in accordance with criteria set
119 forth in this chapter. ~~It may review exemptions on its own~~
120 ~~motion or upon motion of the property appraiser. Review of an~~
121 ~~exemption application upon motion of the board shall not be held~~
122 ~~until the applicant has had at least 5 calendar days' notice of~~
123 ~~the intent of the board to review the application.~~

124 Section 5. This act shall take effect upon becoming a law
125 and apply retroactively to January 1, 2012.