

By the Committee on Appropriations; and Senator Simpson

576-04934-13

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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 a presumption that land sold
14 for a certain price is not used primarily for
15 agricultural purposes; amending s. 193.503, F.S.;
16 deleting authorization for a value adjustment board
17 upon its own motion to review property granted or
18 denied classification by a property appraiser as
19 historic property that is being used for commercial or
20 certain nonprofit purposes; amending s. 193.625, F.S.;
21 deleting authorization for a value adjustment board
22 upon its own motion to review land granted or denied a
23 high-water recharge classification by a property
24 appraiser; amending s. 196.194, F.S.; deleting
25 authorization for a value adjustment board to review
26 property tax exemptions upon its own motion or motion
27 of the property appraiser and deleting certain notice
28 requirements relating to the review of such
29 exemptions; providing for retroactive application;

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30 providing an effective date.

31
32 Be It Enacted by the Legislature of the State of Florida:

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

36 193.461 Agricultural lands; classification and assessment;
37 mandated eradication or quarantine program.—

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

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

54 (a)1. Land diverted from an agricultural to a
55 nonagricultural use.

56 (b)2. Land no longer being utilized for agricultural
57 purposes.

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

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

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

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

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

75 193.503 Classification and assessment of historic property
76 used for commercial or certain nonprofit purposes.—

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

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

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

92 193.625 High-water recharge lands; classification and
93 assessment.—

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

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

112 196.194 Value adjustment board; notice; hearings;
113 appearance before the board.—

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

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

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