



433018

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/08/2014	.	
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The Committee on Community Affairs (Thompson) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 334 and 335  
insert:

Section 2. Paragraph (a) of subsection (3) and subsection (7) of section 193.461, Florida Statutes, are amended to read:  
193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(3) (a) ~~No~~ Lands may not ~~shall~~ be classified as agricultural lands unless a return is filed on or before March 1 of each



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11 year. The property appraiser, before so classifying such lands,  
12 may require the taxpayer or the taxpayer's representative to  
13 furnish the property appraiser such information as may  
14 reasonably be required to establish that such lands were  
15 actually used for a bona fide agricultural purpose. Failure to  
16 make timely application by March 1 shall constitute a waiver for  
17 1 year of the privilege herein granted for agricultural  
18 assessment. However, an applicant who is qualified to receive an  
19 agricultural classification who fails to file an application by  
20 March 1 must ~~may~~ file an application for the classification with  
21 the property appraiser within 25 days after the property  
22 appraiser mails the notices required under s. 194.011(1). Upon  
23 receipt of sufficient evidence, as determined by the property  
24 appraiser, demonstrating that the applicant was unable to apply  
25 for the classification in a timely manner or otherwise  
26 demonstrating extenuating circumstances judged by the property  
27 appraiser to warrant granting the classification, the property  
28 appraiser may grant the classification. If the applicant fails  
29 to produce sufficient evidence demonstrating that the applicant  
30 was unable to apply for the classification in a timely manner or  
31 otherwise demonstrating extenuating circumstances as judged by  
32 the property appraiser, the applicant ~~and~~ may file, pursuant to  
33 s. 194.011(3), a petition with the value adjustment board  
34 requesting that the classification be granted. The petition may  
35 be filed at any time during the taxable year on or before the  
36 25th day following the mailing of the notice by the property  
37 appraiser as provided in s. 194.011(1). Notwithstanding ~~the~~  
38 ~~provisions of~~ s. 194.013, the applicant must pay a nonrefundable  
39 fee of \$15 upon filing the petition. Upon reviewing the



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40 petition, if the person is qualified to receive the  
41 classification and demonstrates particular extenuating  
42 circumstances judged by the ~~property appraiser or the~~ value  
43 adjustment board to warrant granting the classification, ~~the~~  
44 ~~property appraiser or the~~ value adjustment board may grant the  
45 classification for the current year. The owner of land that was  
46 classified agricultural in the previous year and whose ownership  
47 or use has not changed may reapply on a short form as provided  
48 by the department. The lessee of property may make original  
49 application or reapply using the short form if the lease, or an  
50 affidavit executed by the owner, provides that the lessee is  
51 empowered to make application for the agricultural  
52 classification on behalf of the owner and a copy of the lease or  
53 affidavit accompanies the application. A county may, at the  
54 request of the property appraiser and by a majority vote of its  
55 governing body, waive the requirement that an annual application  
56 or statement be made for classification of property within the  
57 county after an initial application is made and the  
58 classification granted by the property appraiser. Such waiver  
59 may be revoked by a majority vote of the governing body of the  
60 county.

61 (7) (a) Lands classified for assessment purposes as  
62 agricultural lands which are taken out of production by a ~~any~~  
63 state or federal eradication or quarantine program shall  
64 continue to be classified as agricultural lands for the duration  
65 of such program or successor programs. Lands under these  
66 programs which are converted to fallow~~r~~ or otherwise nonincome-  
67 producing uses shall continue to be classified as agricultural  
68 lands and shall be assessed at a de minimis value of up to ~~no~~



69 ~~more than~~ \$50 per acre, on a single year assessment methodology;  
70 however, lands converted to other income-producing agricultural  
71 uses permissible under such programs shall be assessed pursuant  
72 to this section. Land under a mandated eradication or quarantine  
73 program which is diverted from an agricultural to a  
74 nonagricultural use shall be assessed under s. 193.011.

75 (b) Lands classified for assessment purposes as  
76 agricultural lands which participate in a dispersed water  
77 storage program pursuant to a contract with the Department of  
78 Environmental Protection or a water management district which  
79 requires flooding of land shall continue to be classified as  
80 agricultural lands for the duration of the inclusion of the  
81 lands in such program or successor programs and shall be  
82 assessed as nonproductive agricultural lands. Land under a  
83 dispersed water storage program which is diverted to a  
84 nonagricultural use shall be assessed under s. 193.011.

85 Section 3. Section 373.4591, Florida Statutes, is amended  
86 to read:

87 373.4591 Improvements on private agricultural lands.—The  
88 Legislature encourages public-private partnerships to accomplish  
89 water storage and water quality improvements on private  
90 agricultural lands. When an agreement is entered into between a  
91 water management district or the department and a private  
92 landowner to establish such a partnership, a baseline condition  
93 determining the extent of wetlands and other surface waters on  
94 the property shall be established and documented in the  
95 agreement before improvements are constructed. When an agreement  
96 is entered into between the Department of Agriculture and  
97 Consumer Services and a private landowner to implement best



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98 management practices pursuant to s. 403.067(7)(c), a baseline  
99 condition determining the extent of wetlands and other surface  
100 waters on the property may be established at the option and  
101 expense of the private landowner and documented in the agreement  
102 before improvements are constructed. The Department of  
103 Agriculture and Consumer Services shall submit the landowner's  
104 proposed baseline condition documentation to the lead agency for  
105 review and approval, and the agency shall make every effort to  
106 complete the review within 45 days. The Department of  
107 Agriculture and Consumer Services, the department, and the water  
108 management districts shall coordinate on a process for reviewing  
109 such requests. The determination of a ~~for the~~ baseline condition  
110 shall be conducted using the methods set forth in the rules  
111 adopted pursuant to s. 373.421. The baseline condition  
112 documented in an ~~the~~ agreement shall be considered the extent of  
113 wetlands and other surface waters on the property for the  
114 purpose of regulation under this chapter for the duration of the  
115 agreement and after its expiration.

116  
117 ===== T I T L E A M E N D M E N T =====

118 And the title is amended as follows:

119 Delete line 6

120 and insert:

121 Commissioner of Agriculture; amending s. 193.461,  
122 F.S.; authorizing a property appraiser to grant an  
123 agricultural classification after the application  
124 deadline upon a showing of extenuating circumstances;  
125 providing that participation in certain dispersed  
126 water storage programs does not change a land's



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127 agricultural classification for assessment purposes;  
128 amending s. 373.4591, F.S.; authorizing agricultural  
129 landowners to establish baseline wetland and surface  
130 water conditions before implementing certain best  
131 management practice implementation agreements;  
132 requiring establishment of a process for review of  
133 proposed baseline condition determinations;  
134 transferring,