

By Senator Sachs

34-01132-16

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1 A bill to be entitled
2 An act relating to agricultural land classification
3 and assessment; amending s. 193.461, F.S.; providing
4 an exception from a certain requirement for lands to
5 be classified agricultural for taxation purposes;
6 requiring that land jointly used for commercial
7 nonagricultural purposes and bona fide agricultural
8 purposes directly related to apiculture be classified
9 agricultural; providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (b) of subsection (3) of section
14 193.461, Florida Statutes, is amended, and paragraph (f) is
15 added to that subsection, to read:

16 193.461 Agricultural lands; classification and assessment;
17 mandated eradication or quarantine program.—

18 (3)

19 (b) Subject to the restrictions specified in this section
20 and except as provided in paragraph (f), only lands that are
21 used primarily for bona fide agricultural purposes shall be
22 classified agricultural. The term "bona fide agricultural
23 purposes" means good faith commercial agricultural use of the
24 land.

25 1. In determining whether the use of the land for
26 agricultural purposes is bona fide, the following factors may be
27 taken into consideration:

28 a. The length of time the land has been so used.

29 b. Whether the use has been continuous.

30 c. The purchase price paid.

31 d. Size, as it relates to specific agricultural use, but a
32 minimum acreage may not be required for agricultural assessment.

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33 e. Whether an indicated effort has been made to care
34 sufficiently and adequately for the land in accordance with
35 accepted commercial agricultural practices, including, without
36 limitation, fertilizing, liming, tilling, mowing, reforesting,
37 and other accepted agricultural practices.

38 f. Whether the land is under lease and, if so, the
39 effective length, terms, and conditions of the lease.

40 g. Such other factors as may become applicable.

41 2. Offering property for sale does not constitute a primary
42 use of land and may not be the basis for denying an agricultural
43 classification if the land continues to be used primarily for
44 bona fide agricultural purposes while it is being offered for
45 sale.

46 (f) Land jointly used for commercial nonagricultural
47 purposes and bona fide agricultural purposes directly related to
48 apiculture as defined in s. 586.02(2) shall be classified
49 agricultural, regardless if such land is used primarily for
50 commercial nonagricultural purposes.

51 Section 2. This act shall take effect July 1, 2016.