



889794

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/06/2018	.	
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	.	

The Committee on Transportation (Grimsley) recommended the following:

Senate Amendment (with title amendment)

Between lines 15 and 16

insert:

Section 1. This act may be cited as the "Farmers and Ranchers Matter Act."

Section 2. Section 193.461, Florida Statutes, is amended to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.-



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11 (1) The property appraiser shall, on an annual basis,
12 classify for assessment purposes all lands within the county as
13 either agricultural or nonagricultural.

14 (2) Any landowner whose land is denied agricultural
15 classification by the property appraiser may appeal to the value
16 adjustment board. The property appraiser shall notify the
17 landowner in writing of the denial of agricultural
18 classification on or before July 1 of the year for which the
19 application was filed. The notification shall advise the
20 landowner of his or her right to appeal to the value adjustment
21 board and of the filing deadline. The property appraiser shall
22 have available at his or her office a list by ownership of all
23 applications received showing the acreage, the full valuation
24 under s. 193.011, the valuation of the land under the provisions
25 of this section, and whether or not the classification requested
26 was granted.

27 (3) (a) Lands may not be classified as agricultural lands
28 unless a return is filed on or before March 1 of each year.
29 Before classifying such lands as agricultural lands, the
30 property appraiser may require the taxpayer or the taxpayer's
31 representative to furnish the property appraiser such
32 information as may reasonably be required to establish that such
33 lands were actually used for a bona fide agricultural purpose.
34 Failure to make timely application by March 1 constitutes a
35 waiver for 1 year of the privilege granted in this section for
36 agricultural assessment. However, an applicant who is qualified
37 to receive an agricultural classification who fails to file an
38 application by March 1 must file an application for the
39 classification with the property appraiser on or before the 25th



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40 day after the mailing by the property appraiser of the notice
41 required under s. 194.011(1). Upon receipt of sufficient
42 evidence, as determined by the property appraiser, that
43 demonstrates that the applicant was unable to apply for the
44 classification in a timely manner or that otherwise demonstrates
45 extenuating circumstances that warrant the granting of the
46 classification, the property appraiser may grant the
47 classification. If the applicant files an application for the
48 classification and fails to provide sufficient evidence to the
49 property appraiser as required, the applicant may file, pursuant
50 to s. 194.011(3), a petition with the value adjustment board
51 requesting that the classification be granted. The petition may
52 be filed at any time during the taxable year on or before the
53 25th day following the mailing of the notice by the property
54 appraiser as provided in s. 194.011(1). Notwithstanding s.
55 194.013, the applicant must pay a nonrefundable fee of \$15 upon
56 filing the petition. Upon reviewing the petition, if the person
57 is qualified to receive the classification and demonstrates
58 particular extenuating circumstances judged by the value
59 adjustment board to warrant granting the classification, the
60 value adjustment board may grant the classification for the
61 current year. The owner of land that was classified agricultural
62 in the previous year and whose ownership or use has not changed
63 may reapply on a short form as provided by the department. The
64 lessee of property may make original application or reapply
65 using the short form if the lease, or an affidavit executed by
66 the owner, provides that the lessee is empowered to make
67 application for the agricultural classification on behalf of the
68 owner and a copy of the lease or affidavit accompanies the



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69 application. A county may, at the request of the property
70 appraiser and by a majority vote of its governing body, waive
71 the requirement that an annual application or statement be made
72 for classification of property within the county after an
73 initial application is made and the classification granted by
74 the property appraiser. Such waiver may be revoked by a majority
75 vote of the governing body of the county.

76 (b) Subject to the restrictions specified in this section,
77 only lands that are used primarily for bona fide agricultural
78 purposes shall be classified agricultural. The term "bona fide
79 agricultural purposes" means good faith commercial agricultural
80 use of the land.

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

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

85 b. Whether the use has been continuous.

86 c. The purchase price paid.

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

89 e. Whether an indicated effort has been made to care
90 sufficiently and adequately for the land in accordance with
91 accepted commercial agricultural practices, including, without
92 limitation, fertilizing, liming, tilling, mowing, reforesting,
93 and other accepted agricultural practices.

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

96 g. Such other factors as may become applicable.

97 2. Offering property for sale does not constitute a primary



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98 use of land and may not be the basis for denying an agricultural
99 classification if the land continues to be used primarily for
100 bona fide agricultural purposes while it is being offered for
101 sale.

102 (c) The maintenance of a dwelling on part of the lands used
103 for agricultural purposes does ~~shall~~ not in itself preclude an
104 agricultural classification.

105 (d) When property receiving an agricultural classification
106 contains a residence under the same ownership, the portion of
107 the property consisting of the residence and curtilage must be
108 assessed separately, pursuant to s. 193.011, to qualify for the
109 assessment limitation set forth in s. 193.155. The remaining
110 property may be classified under the provisions of paragraphs
111 (a) and (b).

112 (e) Notwithstanding the provisions of paragraph (a), land
113 that has received an agricultural classification from the value
114 adjustment board or a court of competent jurisdiction pursuant
115 to this section is entitled to receive such classification in
116 any subsequent year until such agricultural use of the land is
117 abandoned or discontinued, the land is diverted to a
118 nonagricultural use, or the land is reclassified as
119 nonagricultural pursuant to subsection (4). The property
120 appraiser must, no later than January 31 of each year, provide
121 notice to the owner of land that was classified agricultural in
122 the previous year informing the owner of the requirements of
123 this paragraph and requiring the owner to certify that neither
124 the ownership nor the use of the land has changed. The
125 department shall, by administrative rule, prescribe the form of
126 the notice to be used by the property appraiser under this



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127 paragraph. If a county has waived the requirement that an annual
128 application or statement be made for classification of property
129 pursuant to paragraph (a), the county may, by a majority vote of
130 its governing body, waive the notice and certification
131 requirements of this paragraph and shall provide the property
132 owner with the same notification provided to owners of land
133 granted an agricultural classification by the property
134 appraiser. Such waiver may be revoked by a majority vote of the
135 county's governing body. This paragraph does not apply to any
136 property if the agricultural classification of that property is
137 the subject of current litigation.

138 (4) The property appraiser shall reclassify the following
139 lands as nonagricultural:

140 (a) Land diverted from an agricultural to a nonagricultural
141 use.

142 (b) Land no longer being utilized for agricultural
143 purposes.

144 (5) For the purpose of this section, the term "agricultural
145 purposes" includes, but is not limited to, horticulture;
146 floriculture; viticulture; forestry; dairy; livestock; poultry;
147 bee; pisciculture, if the land is used principally for the
148 production of tropical fish; aquaculture, including algaculture;
149 sod farming; and all forms of farm products as defined in s.
150 823.14(3) and farm production.

151 (6) (a) In years in which proper application for
152 agricultural assessment has been made and granted pursuant to
153 this section, the assessment of land shall be based solely on
154 its agricultural use. The property appraiser shall consider the
155 following use factors only:



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- 156 1. The quantity and size of the property;
157 2. The condition of the property;
158 3. The present market value of the property as agricultural
159 land;
160 4. The income produced by the property;
161 5. The productivity of land in its present use;
162 6. The economic merchantability of the agricultural
163 product; and
164 7. Such other agricultural factors as may from time to time
165 become applicable, which are reflective of the standard present
166 practices of agricultural use and production.

167 (b) Notwithstanding any provision relating to annual
168 assessment found in s. 192.042, the property appraiser shall
169 rely on 5-year moving average data when utilizing the income
170 methodology approach in an assessment of property used for
171 agricultural purposes.

172 (c)1. For purposes of the income methodology approach to
173 assessment of property used for agricultural purposes,
174 irrigation systems, including pumps and motors, physically
175 attached to the land shall be considered a part of the average
176 yields per acre and shall have no separately assessable
177 contributory value.

178 2. Litter containment structures located on producing
179 poultry farms and animal waste nutrient containment structures
180 located on producing dairy farms shall be assessed by the
181 methodology described in subparagraph 1.

182 3. Structures or improvements used in horticultural
183 production for frost or freeze protection, which are consistent
184 with the interim measures or best management practices adopted



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185 by the Department of Agriculture and Consumer Services pursuant
186 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
187 methodology described in subparagraph 1.

188 4. Screened enclosed structures used in horticultural
189 production for protection from pests and diseases or to comply
190 with state or federal eradication or compliance agreements shall
191 be assessed by the methodology described in subparagraph 1.

192 (d) In years in which proper application for agricultural
193 assessment has not been made, the land shall be assessed under
194 the provisions of s. 193.011.

195 (7)(a) Lands classified for assessment purposes as
196 agricultural lands which are taken out of production by a state
197 or federal eradication or quarantine program, including the
198 Citrus Health Response Program, shall continue to be classified
199 as agricultural lands for 5 years after the date of execution of
200 a compliance agreement between the landowner and the Department
201 of Agriculture and Consumer Services or a federal agency, as
202 applicable, pursuant to such program or successor programs.
203 Lands under these programs which are converted to fallow or
204 otherwise nonincome-producing uses shall continue to be
205 classified as agricultural lands and shall be assessed at a de
206 minimis value of up to \$50 per acre on a single-year assessment
207 methodology while fallow or otherwise used for nonincome-
208 producing purposes. Lands under these programs which are
209 replanted in citrus pursuant to the requirements of the
210 compliance agreement shall continue to be classified as
211 agricultural lands and shall be assessed at a de minimis value
212 of up to \$50 per acre, on a single-year assessment methodology,
213 during the 5-year term of agreement. However, lands converted to



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214 other income-producing agricultural uses permissible under such
215 programs shall be assessed pursuant to this section. Land under
216 a mandated eradication or quarantine program which is diverted
217 from an agricultural to a nonagricultural use shall be assessed
218 under s. 193.011.

219 (b) Lands classified for assessment purposes as
220 agricultural lands that participate in a dispersed water storage
221 program pursuant to a contract with the Department of
222 Environmental Protection or a water management district which
223 requires flooding of land shall continue to be classified as
224 agricultural lands for the duration of the inclusion of the
225 lands in such program or successor programs and shall be
226 assessed as nonproductive agricultural lands. Land that
227 participates in a dispersed water storage program that is
228 diverted from an agricultural to a nonagricultural use shall be
229 assessed under s. 193.011.

230 (c) Lands classified for assessment purposes as
231 agricultural lands which incur damage as a result of a natural
232 disaster for which a state of emergency is declared pursuant to
233 s. 252.36 and which results in the halting or reduction of
234 agricultural production must continue to be classified as
235 agricultural lands for 5 years following termination of the
236 emergency declaration. However, if such lands are diverted from
237 agricultural use to nonagricultural use during or after the 5-
238 year recovery period, such lands must be assessed under s.
239 193.011.

240 Section 3. Subsection (19) is added to section 212.08,
241 Florida Statutes, to read:

242 212.08 Sales, rental, use, consumption, distribution, and



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243 storage tax; specified exemptions.—The sale at retail, the
244 rental, the use, the consumption, the distribution, and the
245 storage to be used or consumed in this state of the following
246 are hereby specifically exempt from the tax imposed by this
247 chapter.

248 (19) EXEMPTIONS; MATERIALS AND LABOR COSTS RELATING TO
249 AGRICULTURE AND AQUACULTURE.—

250 (a) The following are exempt from the tax imposed by this
251 chapter.

252 1. Building materials used in the construction of a
253 nonresidential farm building as defined in s. 604.50; poles,
254 nets, and other materials used for aquaculture leases; and
255 building materials used in the construction farm fences on land
256 classified as agriculture as defined in s. 193.461; and

257 2. The cost of labor associated with the construction or
258 installation of any item specified in subparagraph 1.

259
260 The exemptions specified in this paragraph apply retroactively
261 to September 1, 2017.

262 (b) In order to claim a refund on taxes paid for the
263 materials and labor costs identified in paragraph (a), the
264 purchaser must submit a signed certificate stating that the
265 materials and labor are to be used exclusively as required under
266 this subsection. Such submission must also include the name and
267 address of the person claiming the refund, the address and
268 assessment roll parcel number of the real property where the
269 improvement is made, and a description of the improvement.

270 Application for refunds must be submitted to the department
271 within 6 months after the transaction or the effective date of



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272 this act, whichever occurs later.

273 (c) Possession by a seller, lessor, or other dealer of a
274 written certification by the purchaser certifying the
275 purchaser's entitlement to an exemption allowed under this
276 subsection relieves the seller from the responsibility of
277 collecting the tax on the nontaxable amounts, and the department
278 shall look solely to the purchaser for recovery of such tax if
279 it determines that the purchaser was not entitled to the
280 exemption.

281 Section 4. Section 252.3569, Florida Statutes, is created
282 to read:

283 252.3569 Monitoring of agriculture and livestock safety
284 during disaster.—The Florida Comprehensive Emergency Management
285 Plan must allow the Department of Agriculture and Consumer
286 Services, working from the department's offices or in the
287 Emergency Operations Center, ESF-17, to create the State
288 Agricultural Response Team. If created, the duties and
289 responsibilities of the team must include, but are not limited
290 to, the development, training, and support of county
291 agricultural response teams; asset acquisition; and, as
292 necessary, colocation of a team member at activated local
293 emergency operations centers.

294 Section 5. Section 316.565, Florida Statutes, is amended to
295 read:

296 316.565 Emergency transportation, ~~crops and livestock~~
297 ~~perishable food~~; establishment of weight loads, etc.—

298 (1) The Governor may declare an emergency to exist when
299 there is a breakdown in the normal public transportation
300 facilities necessary in moving ~~perishable food~~ crops grown and



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301 livestock raised in the state. The Department of Transportation
302 is authorized during such emergency to waive any establish such
303 weight load restrictions and permit verifications loads for
304 hauling over the highways from the fields or packinghouses to
305 the nearest available public transportation facility as
306 circumstances demand. Such waivers may be extended beyond the
307 end of a declared emergency to provide for protracted harvesting
308 and disaster recovery efforts. The department is authorized to
309 issue or accept electronic verification of permits during such
310 emergency and protracted periods. The Department of
311 Transportation shall designate special highway routes, ~~excluding~~
312 ~~the interstate highway system,~~ to facilitate the trucking and
313 render any other assistance needed to expedite moving
314 agricultural products ~~the perishables.~~

315 (2) It is the intent of the Legislature in this chapter to
316 supersede any existing laws when necessary to protect and save
317 ~~any perishable food~~ crops grown and livestock raised in the
318 state and give authority for agencies to provide necessary
319 temporary assistance requested during any such emergency. The
320 department shall consult with the Department of Agriculture and
321 Consumer Services and stakeholders in the agricultural industry
322 in implementing this section.

323 Section 6. The Division of Law Revision and Information is
324 directed to replace the phrase "the effective date of this act"
325 wherever it occurs in this act with the date this act becomes a
326 law.

327
328 ===== T I T L E A M E N D M E N T =====

329 And the title is amended as follows:



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330 Delete line 2

331 and insert:

332 An act relating to agricultural recovery; providing a
333 short title; amending s. 193.461, F.S.; specifying the
334 methodology for the assessment of certain structures
335 in horticultural production; specifying, subject to
336 certain conditions, that land classified as
337 agricultural remains classified as such for a
338 specified period if such lands are damaged by certain
339 natural disasters and agricultural production is
340 halted or reduced; amending s. 212.08, F.S.; creating
341 a new exemption from sales, rental, use, consumption,
342 distribution, and storage tax for specified materials
343 and labor costs; providing for retroactive
344 application; specifying the requirements for obtaining
345 a refund on taxes paid; specifying a deadline for
346 submissions for such refunds; specifying that
347 possession of a written certification of a purchaser's
348 entitlement to the exemption by a seller, lessor, or
349 other dealer relieves him or her from the obligation
350 of collecting the tax on nontaxable amounts; requiring
351 the department to look solely to the purchaser for the
352 recovery of certain taxes; creating s. 252.3569, F.S.;
353 requiring the Florida Comprehensive Emergency
354 Management Plan to allow the Department of Agriculture
355 and Consumer Services to create the State Agricultural
356 Response Team; specifying requirements,
357 responsibilities, and duties of the team; amending s.
358 316.565, F.S.; authorizing the Department of



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359 Transportation to waive certain weight load
360 restrictions and permit verifications for the
361 transport of agricultural products from fields or
362 packinghouses to public transportation facilities
363 after certain natural disasters; authorizing the
364 extension of such waivers for certain purposes;
365 authorizing the department to issue or accept
366 electronic verification of permits during specified
367 periods; requiring the department to designate certain
368 routes and render assistance in moving agricultural
369 products under such circumstances; requiring the
370 Department of Highway Safety and Motor Vehicles to
371 consult with certain entities in implementing
372 specified emergency provisions; providing a directive
373 to the Division of Law Revision and Information;
374 creating s.