

26 | but is not restricted to, the power to:

27 | (r) Levy and collect taxes, both for county purposes and
 28 | for the providing of municipal services within any municipal
 29 | service taxing unit, and special assessments; borrow and expend
 30 | money; and issue bonds, revenue certificates, and other
 31 | obligations of indebtedness, which power shall be exercised in
 32 | such manner, and subject to such limitations, as may be provided
 33 | by general law. There shall be no referendum required for the
 34 | levy by a county of ad valorem taxes, both for county purposes
 35 | and for the providing of municipal services within any municipal
 36 | service taxing unit.

37 | 1. Notwithstanding any other provision of law, a county may
 38 | not levy special assessments ~~for the provision of fire~~
 39 | ~~protection services~~ on lands classified as agricultural lands
 40 | under s. 193.461, including nonresidential agricultural
 41 | structures, unless the revenue from such special assessments has
 42 | been pledged for debt service and is necessary to meet
 43 | obligations of bonds or certificates issued by the county.

44 | 2. The provisions of subparagraph 1. do not apply to
 45 | nonagricultural structures, including residential and
 46 | nonresidential structures and their curtilage ~~land contains a~~
 47 | ~~residential dwelling or nonresidential farm building, with the~~
 48 | ~~exception of an agricultural pole barn, provided the~~
 49 | ~~nonresidential farm building exceeds a just value of \$10,000.~~
 50 | ~~Such special assessments must be based solely on the special~~

51 ~~benefit accruing to that portion of the land consisting of the~~
52 ~~residential dwelling and curtilage, and qualifying~~
53 ~~nonresidential farm buildings. As used in this paragraph, the~~
54 ~~term "agricultural pole barn" means a nonresidential farm~~
55 ~~building in which 70 percent or more of the perimeter walls are~~
56 ~~permanently open and allow free ingress and egress.~~

57 Section 2. Paragraphs (a) through (d) of subsection (2) of
58 section 163.3162, Florida Statutes, are redesignated as
59 paragraphs (b) through (e), respectively, a new paragraph (a) is
60 added to that subsection, and subsection (5) is added to that
61 section to read:

62 163.3162 Agricultural Lands and Practices.—

63 (2) DEFINITIONS.—As used in this section, the term:

64 (a) "Agricultural employee" means a person who produces a
65 farm product as defined in s. 823.14(3); is seasonally or
66 annually employed in agricultural production; is lawfully
67 present in the United States; is eligible to work at the time of
68 employment and remains so throughout the duration of that
69 employment; and has been verified pursuant to s. 448.095.

70 (5) AGRICULTURAL EMPLOYEE HOUSING.—

71 (a) The construction or installation of housing for
72 agricultural employees is authorized on land zoned for
73 agricultural use that is operated as a bona fide farm.

74 (b) Construction or installation of housing under this
75 subsection:

- 76 1. Must be located on a parcel of land no less than 10
 77 acres in size;
 78 2. May not be located within 500 feet of the property
 79 line;
 80 3. May not exceed 7,500 square feet per parcel of land;
 81 4. Must meet all local and state building standards for
 82 securing a residential certificate of occupancy; and
 83 5. Does not require approval by ordinance or resolution of
 84 the governmental entity where the land is located.

85 (c) If agricultural operations are discontinued on the
 86 property for a minimum of 3 years and the agricultural land
 87 classification of the property is no longer valid, the
 88 agricultural employee housing is no longer eligible for the
 89 residential uses as provided in this section unless and until
 90 approved by the local jurisdiction under its zoning and land use
 91 regulations for the intended nonagricultural use.

92 Section 3. Paragraph (b) of subsection (3) of section
 93 193.461, Florida Statutes, is amended to read:

94 193.461 Agricultural lands; classification and assessment;
 95 mandated eradication or quarantine program; natural disasters.-

96 (3)

97 (b) Subject to the restrictions specified in this section,
 98 only lands that are used primarily for bona fide agricultural
 99 purposes shall be classified as agricultural. The term "bona
 100 fide agricultural purposes" means good faith commercial

101 agricultural use of the land.

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

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

106 b. Whether the use has been continuous.

107 c. The purchase price paid.

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

110 e. Whether an indicated effort has been made to care
 111 sufficiently and adequately for the land in accordance with
 112 accepted commercial agricultural practices, including, without
 113 limitation, fertilizing, liming, tilling, mowing, reforesting,
 114 and other accepted agricultural practices.

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

117 g. Such other factors as may become applicable.

118 2. Offering property for sale does not constitute a
 119 primary use of land and may not be the basis for denying an
 120 agricultural classification if the land continues to be used
 121 primarily for bona fide agricultural purposes while it is being
 122 offered for sale.

123 3. A county or municipality may not require the removal or
 124 relinquishment of an agricultural classification for land that
 125 is subject to a contract for sale that requires a development

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126 | permit as defined in s. 163.3164(16) as a condition precedent of
127 | sale if the landowner notifies the county or municipality in
128 | writing at the time of application for the development permit
129 | that the reclassification is requested as a condition precedent
130 | for a pending sale of the land. The agricultural classification
131 | for the land may not be removed or relinquished based solely on
132 | the issuance of the development permit until the landowner
133 | provides written notice to the county or municipality that the
134 | contract has closed and the property has been conveyed to the
135 | contract purchaser.

136 | Section 4. This act shall take effect July 1, 2023.