

By Senator Calatayud

38-01487A-23

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1 A bill to be entitled
2 An act relating to agricultural property
3 classification; amending s. 193.461, F.S.; authorizing
4 property to be classified as agricultural at the time
5 of purchase if certain conditions are met; requiring
6 that such property obtain certain classification
7 within a specified time period; authorizing
8 retroactive reclassification in certain circumstances;
9 authorizing the property appraiser to extend the time
10 period; requiring the property appraiser to make
11 certain notifications to purchasers; amending s.
12 193.4613, F.S.; conforming a cross-reference;
13 providing an effective date.
14

15 Be It Enacted by the Legislature of the State of Florida:
16

17 Section 1. Subsections (4), (5), (6), (7), and (8) of
18 section 193.461, Florida Statutes, are renumbered as subsections
19 (5), (6), (7), (8), and (9), respectively, paragraphs (a) and
20 (e) of subsection (3) are amended, and a new subsection (4) is
21 added to that section, to read:

22 193.461 Agricultural lands; classification and assessment;
23 mandated eradication or quarantine program; natural disasters.—

24 (3) (a) Except as provided in subsection (4), lands may not
25 be classified as agricultural lands unless a return is filed on
26 or before March 1 of each year. Before classifying such lands as
27 agricultural lands, the property appraiser may require the
28 taxpayer or the taxpayer's representative to furnish the
29 property appraiser such information as may reasonably be

38-01487A-23

20231678__

30 required to establish that such lands were actually used for a
31 bona fide agricultural purpose. Failure to make timely
32 application by March 1 constitutes a waiver for 1 year of the
33 privilege granted in this section for agricultural assessment.
34 However, an applicant who is qualified to receive an
35 agricultural classification who fails to file an application by
36 March 1 must file an application for the classification with the
37 property appraiser on or before the 25th day after the mailing
38 by the property appraiser of the notice required under s.
39 194.011(1). Upon receipt of sufficient evidence, as determined
40 by the property appraiser, that demonstrates that the applicant
41 was unable to apply for the classification in a timely manner or
42 that otherwise demonstrates extenuating circumstances that
43 warrant the granting of the classification, the property
44 appraiser may grant the classification. If the applicant files
45 an application for the classification and fails to provide
46 sufficient evidence to the property appraiser as required, the
47 applicant may file, pursuant to s. 194.011(3), a petition with
48 the value adjustment board requesting that the classification be
49 granted. The petition may be filed at any time during the
50 taxable year on or before the 25th day following the mailing of
51 the notice by the property appraiser as provided in s.
52 194.011(1). Notwithstanding s. 194.013, the applicant must pay a
53 nonrefundable fee of \$15 upon filing the petition. Upon
54 reviewing the petition, if the person is qualified to receive
55 the classification and demonstrates particular extenuating
56 circumstances judged by the value adjustment board to warrant
57 granting the classification, the value adjustment board may
58 grant the classification for the current year. The owner of land

38-01487A-23

20231678__

59 that was classified agricultural in the previous year and whose
60 ownership or use has not changed may reapply on a short form as
61 provided by the department. The lessee of property may make
62 original application or reapply using the short form if the
63 lease, or an affidavit executed by the owner, provides that the
64 lessee is empowered to make application for the agricultural
65 classification on behalf of the owner and a copy of the lease or
66 affidavit accompanies the application. A county may, at the
67 request of the property appraiser and by a majority vote of its
68 governing body, waive the requirement that an annual application
69 or statement be made for classification of property within the
70 county after an initial application is made and the
71 classification granted by the property appraiser. Such waiver
72 may be revoked by a majority vote of the governing body of the
73 county.

74 (e) Notwithstanding the provisions of paragraph (a), land
75 that has received an agricultural classification from the value
76 adjustment board or a court of competent jurisdiction pursuant
77 to this section is entitled to receive such classification in
78 any subsequent year until such agricultural use of the land is
79 abandoned or discontinued, the land is diverted to a
80 nonagricultural use, or the land is reclassified as
81 nonagricultural pursuant to subsection (5)~~(4)~~. The property
82 appraiser must, no later than January 31 of each year, provide
83 notice to the owner of land that was classified agricultural in
84 the previous year informing the owner of the requirements of
85 this paragraph and requiring the owner to certify that neither
86 the ownership nor the use of the land has changed. The
87 department shall, by administrative rule, prescribe the form of

38-01487A-23

20231678__

88 the notice to be used by the property appraiser under this
89 paragraph. If a county has waived the requirement that an annual
90 application or statement be made for classification of property
91 pursuant to paragraph (a), the county may, by a majority vote of
92 its governing body, waive the notice and certification
93 requirements of this paragraph and shall provide the property
94 owner with the same notification provided to owners of land
95 granted an agricultural classification by the property
96 appraiser. Such waiver may be revoked by a majority vote of the
97 county's governing body. This paragraph does not apply to any
98 property if the agricultural classification of that property is
99 the subject of current litigation.

100 (4) (a) Property may be classified as agricultural at the
101 time of purchase if the following conditions are met:

102 1. The Department of Agriculture certifies that the
103 purchaser owns an agriculture business in this state, that such
104 business has been in operation for at least 5 years, and that
105 such business is located on land that has received an
106 agricultural classification under this section.

107 2. The Department of Agriculture certifies that the
108 purchaser has completed all recommended training and
109 certification programs, including best management practices.

110 3. The property is zoned for agricultural use.

111 4. The purchaser submits a site plan, including a building
112 construction plan.

113 5. The purchaser completes the application for agricultural
114 classification.

115 (b) Property classified as agricultural under this
116 subsection must obtain agricultural classification under

38-01487A-23

20231678__

117 subsection (3) within 5 years, or the property appraiser may
118 retroactively reclassify the land as nonagricultural from the
119 date of purchase. The property appraiser may extend the 5-year
120 period upon written request.

121 (c) If an agricultural classification is granted under this
122 section, the property appraiser must notify the purchaser of his
123 or her rights under s. 823.14, and how to comply with any flood
124 plain management ordinance.

125 Section 2. Paragraph (a) of subsection (2) of section
126 193.4613, Florida Statutes, is amended to read:

127 193.4613 Agricultural lands used in production of
128 aquaculture; assessment.—

129 (2) (a) When proper application for agricultural assessment
130 has been made and granted pursuant to s. 193.461, and the
131 property owner requests assessment pursuant to this section, the
132 assessment of land used in the production of aquaculture
133 products shall be based solely on its agricultural use,
134 consistent with the use factors specified in s. 193.461(7) (a) ~~s.~~
135 ~~193.461(6) (a)~~, and assessed pursuant to paragraph (c).

136 Section 3. This act shall take effect July 1, 2023.