

CHAPTER 2013-95

Committee Substitute for House Bill No. 1193

An act relating to the taxation of property; amending s. 193.461, F.S.; deleting authorization for a value adjustment board upon its own motion to review lands classified by a property appraiser as agricultural or nonagricultural; deleting a requirement that the property appraiser must reclassify as nonagricultural certain lands that have been zoned to a nonagricultural use; deleting authorization for a board of county commissioners to reclassify as nonagricultural certain lands that are contiguous to urban or metropolitan development under specified circumstances; deleting an evidentiary presumption that land is not being used primarily for bone fide agricultural purposes if it is purchased for a certain amount above its agricultural assessment; amending s. 193.503, F.S.; deleting authorization for a value adjustment board upon its own motion to review property granted or denied classification by a property appraiser as historic property that is being used for commercial or certain nonprofit purposes; amending s. 193.625, F.S.; deleting authorization for a value adjustment board upon its own motion to review land granted or denied a high-water recharge classification by a property appraiser; amending s. 196.194, F.S.; deleting authorization for a value adjustment board to review property tax exemptions upon its own motion or motion of the property appraiser and deleting certain notice requirements relating to the review of such exemptions; providing for retroactive application; providing an effective date.

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

Section 1. Subsections (2) and (4) of section 193.461, Florida Statutes, are amended to read:

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

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. ~~The board may also review all lands classified by the property appraiser upon its own motion.~~ The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

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

~~(a)1.~~ Land diverted from an agricultural to a nonagricultural use.

~~(b)2.~~ Land no longer being utilized for agricultural purposes.

~~3.— Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.~~

~~(b) The board of county commissioners may also reclassify lands classified as agricultural to nonagricultural when there is contiguous urban or metropolitan development and the board of county commissioners finds that the continued use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.~~

~~(c) Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.~~

Section 2. Subsection (7) of section 193.503, Florida Statutes, is amended to read:

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(7) Any property owner who is denied classification under this section may appeal to the value adjustment board. The property appraiser shall notify the property owner in writing of the denial of such classification on or before July 1 of the year for which the application was filed. The notification shall advise the property owner of his or her right to appeal to the value adjustment board and of the filing deadline. ~~The board may also review all property classified by the property appraiser upon its own motion.~~ The property appraiser shall have available at his or her office a list by ownership of all applications received showing the full valuation under s. 193.011, the valuation of the property under the provisions of this section, and whether or not the classification requested was granted.

Section 3. Subsection (2) of section 193.625, Florida Statutes, is amended to read:

193.625 High-water recharge lands; classification and assessment.—

(2) Any landowner whose land is within a county that has a high-water recharge protection tax assessment program and whose land is denied high-water recharge classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of high-water recharge classification on or before July 1 of the year for which the application was filed. The notification must advise the landowner of a right to appeal to the value adjustment board and of the filing deadline. ~~The board may also review all lands classified by the property~~

~~appraiser upon its own motion.~~ The property appraiser shall have available at her or his office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

Section 4. Subsection (1) of section 196.194, Florida Statutes, is amended to read:

196.194 Value adjustment board; notice; hearings; appearance before the board.—

(1) The value adjustment board shall hear disputed or appealed applications for exemption and shall grant such exemptions in whole or in part in accordance with criteria set forth in this chapter. ~~It may review exemptions on its own motion or upon motion of the property appraiser. Review of an exemption application upon motion of the board shall not be held until the applicant has had at least 5 calendar days' notice of the intent of the board to review the application.~~

Section 5. This act shall take effect upon becoming a law and applies retroactively to January 1, 2013.

Approved by the Governor May 30, 2013.

Filed in Office Secretary of State May 30, 2013.