

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Board Clerks, Board of County Commissioners, Taxing Authorities and Interested Parties
From: James McAdams
Date: July 31, 2013
Bulletin: PTO 13-11

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Value Adjustment Board Review; Agricultural Lands

The 2013 Legislature enacted Chapter 2013-95, Laws of Florida, (HB 1193) effective May 30, 2013. This law applies retroactively to January 1, 2013.

Section 1 deletes the provision that the value adjustment board may review all lands classified by the property appraiser upon its own motion. Section 1 also deletes certain provisions that require agricultural land to be reclassified as non-agricultural:

- Land zoned to a non-agricultural use at the owner's request;
- County commission can reclassify if they find that continued use of the land for agricultural use is a deterrent to community expansion; and,
- Land sold for three times the agricultural assessment creates a presumption that the land is not used for bona fide agricultural purpose.

Sections 2, 3 and 4 deletes provisions that the value adjustment board may review property classified by the property appraiser upon its own motion for:

- historic property used for commercial or certain nonprofit purposes;
- high-water recharge lands; and,
- property tax exemptions.

Section 1. Subsections (2) and (4) of section 193.461, Florida Statutes, are amended to read (words ~~stricken~~ are deletions; words underlined are additions):

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 (words ~~stricken~~ are deletions; words underlined are additions):

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 (words ~~stricken~~ are deletions; words underlined are additions):

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 (words ~~stricken~~ are deletions; words underlined are additions):

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.~~

The full text of the changes can be accessed at: <http://laws.flrules.org/2013/95>.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.