

To: Property Appraisers and Interested Parties  
From: James McAdams  
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Bulletin: PTO 14-04

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

**Agricultural Classification Application; Dispersed Water Storage Program**

The 2014 Legislature enacted Chapter 2014-150, Laws of Florida (HB 7091), effective July 1, 2014. This law allows qualified applicants who miss the March 1 application deadline for obtaining an agricultural classification to provide the property appraiser with evidence that the applicant was unable to apply in a timely manner or otherwise demonstrate extenuating circumstances. This law also allows agricultural lands participating in a dispersed water storage program to retain an agricultural classification and requires the property appraiser to assess those lands as nonproductive agricultural lands.

Section 2. This act amends subsection (2) of section 193.461, Florida Statutes, to read (words ~~stricken~~ are deletions; words underlined are additions):

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

**(3)(a) ~~No~~ Lands may not ~~shall~~ be classified as agricultural lands unless a return is filed on or before March 1 of each year. ~~The property appraiser, Before so classifying such lands as agricultural lands, the property appraiser~~ may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 constitutes ~~shall constitute~~ a waiver for 1 year of the privilege ~~herein granted in this section~~ for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 must ~~may~~ file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant and may file,**

pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding ~~the provisions of s. 194.013~~, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the ~~property appraiser or the~~ value adjustment board to warrant granting the classification, ~~the property appraiser or the~~ value adjustment board may grant the classification for the current year. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county.

(6)

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

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

3. Structures or improvements used in horticultural production for frost or freeze protection, which ~~structures or improvements~~ are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services ~~Services' interim measures or best management practices adopted~~ pursuant to s. 570.93 ~~570.085~~ or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by ~~a~~ any state or federal eradication or quarantine program shall continue to be classified as agricultural lands for the duration of such program or successor programs. Lands under these programs which are converted to fallow, or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to no more than \$50 per acre, on a single year assessment methodology; however, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a

mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

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

The full text of the changes is available at <http://laws.flrules.org/2014/150>.

The Department of Revenue has provided this bulletin for your general information. If you wish to discuss this matter, you may send your questions to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).