

Bulletin: PTA-02-26

From: David Beggs

Date Nov 21, 2002

To: Property Appraisers

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

**AUTOMATIC RENEWAL FOR AGRICULTURAL CLASSIFICATION
NO LONGER AVAILABLE AFTER CHAPTER 2002-18, LAWS OF FLORIDA,
EFFECTIVE JANUARY 1, 2003 -- OWNER TO CERTIFY THAT NEITHER
OWNERSHIP NOR USE OF THE LAND HAS CHANGED**

The 2002 Legislature enacted Chapter 2002-18, Laws of Florida, effective January 1, 2003 (See CS/CS/SB 1360, section 15). This law amended the statute governing automatic renewal for agricultural classification, section 193.461(3), Florida Statutes. After amendment, the law no longer allows the automatic renewal of agricultural classifications. The Form DR-499AR, Removal of Agricultural or High-Water Recharge Classification of Lands (r. 12/96), is no longer usable for Agricultural Classification. Instead, the new law requires the owner to certify, on a form, that neither the ownership nor use of the land has changed.

In summary, this new law provides that land that has received agricultural classification based on agricultural use is entitled to the classification in a subsequent year unless such agricultural use is discontinued, the land is diverted to nonagricultural use, or the land is reclassified as nonagricultural, where the taxpayer certifies that certain conditions are met.

It requires the property appraiser, by January 15 of each subsequent year, to notify the owner of the entitlement to the agricultural classification. It requires the owner to certify to the property appraiser that neither the ownership nor use of the property has changed. It requires the Department of Revenue to prescribe the form of notification/certification. The effect of this legislation also removes automatic renewal of agricultural classification.

The law specifically revised section 193.461(3), Florida Statutes, as follows (words stricken are deletions; words underlined are additions):

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

(3)

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the property appraiser, the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4).

The property appraiser must, no later than January 15, of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. However, this paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

Based on this legislation, it was necessary for the Department to create Form DR-499C, Renewal and Certification of Agricultural Classification of Lands.

NOTE ON USAGE: The Form DR-499C, Renewal and Certification of Agricultural Classification of Lands replaces the Form DR-499AR, which is used for automatic renewal for land that has received an agricultural classification in the previous year, and also replaces the Form DR-499, Renewal Application for Agricultural or High Water Recharge Classification of Lands.

The Form DR-499, Renewal Application for Agricultural or High Water Recharge Classification of Lands (r. 12/96) is no longer usable for Agricultural Classification and is limited to high water recharge lands.

The Form DR-499 AR, Removal of Agricultural or High-Water Recharge Classification of Lands (r. 12/96) is no longer usable for Agricultural Classification and is limited to high water recharge lands. If there is any land that has received high water recharge classification it should be sent a Form DR-499AR.

The Form DR-499R, Renewal Application for Agricultural Classification of Lands -Receipt (r. 6/91) has no change. Property owners should still be sent this receipt for the certification on new Form DR-499C.

This information is provided by the Department of Revenue to advise interested parties of legislative action taken during the 2002 session. If you have questions with regard to this matter and wish to discuss them, you may call Redgie Tedder at (850) 922-7995.