

1                                   A bill to be entitled  
 2           An act relating to agricultural lands classification;  
 3           amending s. 193.461, F.S.; providing that  
 4           participation in a water retention program may be  
 5           considered a nonincome-producing use under certain  
 6           circumstances; providing a date by which such  
 7           classification is repealed; providing an effective  
 8           date.

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

12           Section 1. Subsection (7) of section 193.461, Florida  
 13 Statutes, is amended to read:

14           193.461 Agricultural lands; classification and assessment;  
 15 mandated eradication or quarantine program.—

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

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27 | to this section. Land under a mandated eradication or quarantine  
28 | program which is diverted from an agricultural to a  
29 | nonagricultural use shall be assessed under s. 193.011.

30 |       (b) Participation in a water retention program sponsored  
31 | by a water management district which requires flooding of land  
32 | that is assessed at a de minimis value under paragraph (a) is  
33 | considered a nonincome-producing use if payments to the owner  
34 | under the program do not exceed the reasonable expenses  
35 | associated with program participation. This paragraph expires on  
36 | December 31, 2020.

37 |       Section 2. This act shall take effect July 1, 2014.