CHAPTER 193

ASSESSMENTS

PART I

GENERAL

193.011 Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the [property appraiser] shall take into consideration the following factors:

(1) The present cash value of the property;

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable local or state land use regulation and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium prohibits or restricts the development or improvement of property as otherwise authorized by applicable law;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing.

History.—s. 1, ch. 63-250; s. 1, ch. 67-167; ss. 1, 2, ch. 69-55; s. 13, ch. 69-216; s. 8, ch. 70-243; s. 20, ch. 74-234.

Note.—Former s. 193.021.

193.023 Duties of the property appraiser in making assessments.—

(1) The [property appraiser] shall complete his assessment of the value of all property no later than July 1 of each year, except that the department may for good cause shown extend the time for completion of assessment of all property.

(2) In making his assessment of the value of real property, the [property appraiser] is required to inspect physically the property every 3 years to insure that his tax roll meets all the requirements of law. However, he shall physically inspect any parcel of taxable real property upon the request of the taxpayer or owner.

(3) In revaluating property in accordance with constitutional and statutory requirements, the [property appraiser] may adjust the assessed value placed on any parcel or group of parcels based on mass data collected, on ratio studies prepared by an agency authorized by law, or pursuant to regulations of the Department of Revenue.

History.—s. 9, ch. 70-243; s. 1, ch. 72-290.

193.052 Preparation and filing of returns.—

(1) The following returns shall be filed:

(a) Tangible personal property;

(b) Inventory;

(c) Intangible personal property; and

(d) Property specifically required to be returned by other provisions in this title.

(2) No return shall be required for real property the ownership of which is reflected in instruments recorded in the public records of the county in which the property is located, unless otherwise required in this title. In order for land to be considered for agricultural zoning under s. 193.461, an application for such zoning must be filed on or before April 1 of each year with the [property appraiser] of the county in which such land is located. Such application shall state that said lands on January 1 of that year were used primarily for agricultural purposes.

(3) A return for the above types of property shall be filed in each county which is the situs of such property, as set out under s. 192.032.

(4) All returns shall be completed by the taxpayer in such a way as to correctly reflect owner's estimate of the value of property owned or otherwise taxable to him and covered by such return. All forms used for returns shall be prescribed by the department and delivered to the [property appraisers] for distribution to the taxpayers.

(5) [Property appraisers] may distribute returns in whatever way they feel most appropriate. However, as a minimum requirement, the [property appraiser] shall requisition, and the department shall distribute, forms in a timely manner so that each

[property appraiser] can and shall make them available in his office no later than the first working day of the calendar year.

(6) The department shall promulgate the necessary regulations to insure that all railroad and utility property is properly returned in the appropriate county. However, the evaluating or assessing of utility property in each county shall be the duty of the [property appraiser].

(7) All fiduciaries shall file with the Department of Revenue a copy of each inventory required to be filed in the circuit court under general law or rules adopted by the State Supreme Court relating to decedent's estates, trusts, or guardianships. No such inventory may be approved by the court until such copy as required hereunder has been filed with the Department of Revenue. When an inventory is not required by the court, the fiduciary shall return such information as shall be prescribed by regulation of the department.

History.—s. 11, ch. 70-243; s. 1, ch. 72-370; s. 1, ch. 73-228; s. 20, ch. 73-334.
Note.—Consolidation of provisions of former ss. 193.113, 193.121, 193.203, 193.211, 193.231-193.261, 193.272, 193.281-193.311.

193.062 Dates for filing returns.—All returns shall be filed according to the following schedule:

(1) Tangible personal property—April 1.

(2) Inventory—April 1.

(3) Intangible personal property—May 1.

(4) Real property—when required by specific provision of general law.

History.—s. 12, ch. 70-243.
Note.—Consolidation of provisions of former ss. 193.203, 193.211.

193.072 Penalties for improper or late filing of returns and for failure to file returns.—

(1) The following penalties shall apply:

(a) For failure to file a return—25 percent of the total tax levied against the property for each year that no return is filed;

(b) For filing returns after the due date—5 percent of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25 percent of the total tax.

(c) For property unlisted on the return—15 percent of the tax attributable to the omitted property.

(2) Penalties listed in this section shall be determined upon the total of all ad valorem personal property taxes, penalties and interest levied on the property, and such penalties shall be a lien on the property.

(3) Failure to file a return, or to otherwise properly submit all his property for taxation, shall in no regard relieve any taxpayer of any requirement to pay all taxes assessed against him promptly.

(4) For good cause shown, and upon finding that such unlisting or late filing of returns was not intentional or made with the intent to evade or illegally avoid the payment of lawful taxes, the [property appraiser] may reduce or waive any of said penalties.

History.—s. 13, ch. 70-243.
Note.—Consolidation of provisions of former ss. 193.203, 193.222, 199.321.

193.073 Erroneous returns.—Upon discovery that an erroneous or incomplete statement of personal property has been filed by a taxpayer or that all the property of a taxpayer has not been returned for taxation, the [property appraiser] shall proceed as follows:

(1) If the property is personal property and is discovered before April 1, he shall make an assessment in triplicate. After attaching the affidavit and warrant required by law, he shall dispose of the additional assessment roll in the same manner as provided by law.

(2) If the property is personal property and is discovered on or after April 1, or is real property discovered at any time, the property shall be added to the assessment roll then in preparation.

History.—s. 38, ch. 4322, 1895; s. 5, ch. 4515, 1897; GS 538; s. 37, ch. 5596, 1907; RGS 737; CGL 945; s. 8, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 2, ch. 72-268.
Note.—Former s. 193.37; s. 197.031.

193.075 Mobile homes.—Any mobile home without a current license plate properly affixed, as provided in s. 320.08(8) or s. 320.0815, shall be presumed to be either real property or tangible personal property. It shall be presumed to be real property only if the owner of the mobile home is also the owner of the land on which it is located and the mobile home is also permanently affixed to the realty. Otherwise it shall be presumed to be tangible personal property.

History.—s. 2, ch. 74-234.

193.085 Listing all property.—

(1) The [property appraiser] shall insure that all real property within his county is listed and valued on the real property assessment roll. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, county, or state agency need not, but may, be listed.

(2) The department shall promulgate such regulations and shall make available maps and mapping materials as it deems necessary to insure that all real property within the state is listed and valued on the real property assessment rolls of the respective counties. In addition, individual [property appraisers] may use such other maps and materials as they deem expedient to accomplish the purpose of this section.

(3) The department will coordinate with all other departments of state government to insure that the several [property appraisers] are properly notified annually of state ownership of real property. The department shall promulgate regulations to insure that all forms of local government, special taxing districts, multicounty districts, and municipalities properly notify annually the several [property appraisers] of any and all real property owned by any of them so that ownership of all such property shall be properly listed.

(4) The department shall promulgate such regulations as are necessary to insure that all railroad property of all types is properly listed in the appropriate county.

(a) All railroad and railroad terminal companies maintaining tracks or other fixed assets in the state and subject to assessment under the unit rule method of valuation shall make an annual return to the Department of Revenue. Such returns shall be filed on or before April 1 and shall be subject to the penalties provided in s. 193.072. The department shall make an annual assessment of all operating property of every description owned by or leased to such companies. Such assessment shall be apportioned to each county, based upon actual situs, and, in the case of property not having situs in a particular county, shall be apportioned based upon track miles. Operating property shall include all property owned or leased to such company, including right-of-way presently in use by the company, track, switches, bridges, rolling stock, and other property directly related to the operation of railroads. Nonoperating property shall include that portion of office buildings not used for operating purposes, property owned but not directly used for operation of the railroad, and any other property that is not *[used for] operating *[purposes]. The department shall promulgate rules necessary to insure that all operating property is properly valued, apportioned, and returned to the appropriate county. The evaluation and assessment of utility property shall be the duty of the [property appraiser].

(b) All private car and freight line and equipment companies operating rolling stock in Florida other than those assessed in paragraph (a) shall return for taxation the average number of their cars which are habitually present within Florida and shall state the fair market value thereof. The assessed value of such property shall be apportioned by the department to the counties in the same manner as the apportionment of the operating property of railroads maintaining tracks and other fixed assets in the state.

History.—s. 14, ch. 70-243; s. 2, ch. 73-228; s. 2, ch. 74-234.
***Note.**—Bracketed words inserted by the editors in the interest of clarity.
Note.—Consolidation of provisions of former ss. 193.051, 193.061, 193.071, 193.113, 193.131, 193.272, 193.281.

193.092 Assessment of property for back taxes.—

(1) When it shall appear that any ad valorem tax might have been lawfully assessed or collected upon any property in the state, but that such tax was not lawfully assessed or levied, and has not been collected for any year within a period of 3 years next preceding the year in which it is ascertained that such tax has not been assessed, or levied, or collected, then the officers authorized shall make the assessment of taxes upon such property in addition to the assessment of such property for the current year, and shall assess the same separately for such property as may have escaped taxation at and upon the basis of valuation applied to such property for the year or years in which it escaped taxation, noting distinctly the year when such property escaped taxation and such assessment shall have the same force and effect as it would have had if it had been made in the year in which the property shall have escaped taxation, and taxes shall be levied and collected thereon in like manner and together with taxes for the current year in which the assessment is made. But no property shall be assessed for more than 3 years' arrears of taxation, and all property so escaping taxation shall be subject to such taxation to be assessed in whomsoever's hands or possession the same may be found; provided, that the county [property appraiser] shall not assess any lot or parcel of land certified or sold to the state for any previous years unless such lot or parcel of lands so certified or sold shall be included in the list furnished by the Comptroller to the county [property appraiser] as provided by law; provided, if real or personal property be assessed for taxes, and because of litigation delay ensues and the assessment be held invalid the taxing authorities, may reassess such property within the time herein provided after the termination of such litigation; provided further, that personal property acquired in good faith by purchase shall not be subject to assessment for taxes for any time prior to the time of such purchase, but the individual or corporation liable for any such assessment shall continue personally liable for same.

(2) The provisions of this section shall apply to property of every class and kind upon which ad valorem tax is assessable by any state or county authority under the laws of the state.

History.—s. 24, ch. 4322, 1895; s. 1, ch. 4663, 1899; GS 524; s. 22, ch. 5596, 1907; RGS 722; ss. 1, 2, ch. 9180, 1923; CGL 924-926; ss. 1, 2, ch. 69-55; s. 15, ch. 70-243.
Note.—Former s. 193.23; s. 193.151.

193.102 Lands subject to tax sale certificates; assessments; taxes not extended.—

(1) All lands against which the state holds any tax sale certificate or other lien for delinquent taxes assessed for the year 1940 or prior years shall be assessed for the year 1941 and subsequent years in like manner and to the same effect as if no taxes against such lands were delinquent. Should the taxes on such lands not be paid as required by law, such lands shall be sold or the title thereto shall become vested in the county, in like manner and to the same effect as other lands upon which taxes are delinquent are sold or the title to which becomes vested in the county under this law. Such lands upon which tax certificates have been issued to this state, when sold by the county for delinquent taxes, may be redeemed in the manner prescribed by this law; provided, that all tax certificates held by the state on such lands shall be redeemed at the same time, and the clerk of the circuit court shall [2][disburse] the money as provided by law. After the title to any such lands against which the state holds tax certificates becomes vested in the county as provided by this law, the county may sell such lands in the same manner as provided in s. 197.302, and the clerk of the circuit court shall distribute the proceeds from the sale of such lands by the board of county commissioners in proportion to the interest of the state, the several taxing units, and the funds of such units, as may be calculated by the clerk.

[1](2) The [property appraisers], in making up their assessment rolls, shall place thereon the lands upon which taxes have been sold to the county, enter their valuation of the same on the roll, and extend the taxes upon such lands.

History.—s. 16, ch. 4322, 1895; GS 512; s. 13, ch. 5596, 1907; s. 1, ch. 6158, 1911; RGS 712, 769; CGL 914, 984; ss. 4, 23, ch. 20722, 1941; ss. 3½, 10, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 16, ch. 70-243; s. 32, ch. 73-332; s. 5, ch. 75-103.
[1]**Note.**—Subsection (2) as amended takes effect October 1, 1975.
[2]**Note.**—Bracketed word substituted for "disperse" to correct an apparent typographic error in s. 16, ch. 70-243.
Note.—Former ss. 193.16, 193.171; ss. 193.63, 193.181.

193.114 Preparation of assessment rolls.—

(1) Each [property appraiser] shall prepare the following three assessment rolls:

(a) Real property assessment roll.

(b) Tangible personal property assessment roll.

This roll shall include inventory, taxable household goods, and all other taxable tangible personal property.

(c) Intangible tax assessment roll.

(2) The department shall promulgate regulations and forms for the preparation of the real property assessment roll to reflect:

(a) A brief description of the property for purposes of location.

(b) The just value (using the factors set out in s. 193.011) of all property.

(c) When property is wholly or partially exempt, a categorization of such exemption.

(d) When property is classified so that it is assessed other than under s. 193.011, the value according to its classified use and its value as assessed under s. 193.011.

(e) The owner or fiduciary responsible for payment of taxes on the property, his address, and an indication of any fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate.

(f) The millage levied on the property.

(g) The tax, determined by multiplying the millages by the assessed value for taxation.

(3) The department shall promulgate regulations and forms for the preparation of the tangible personal property roll to reflect:

(a) A code reference to the tax returns showing the property.

(b) The just value (using the factors set out in s. 193.011) of all such property, and, in the case of inventory, the percentage of the property, subject to taxation.

(c) When property is wholly or partially exempt, a categorization of such exemption.

(d) The owner or fiduciary responsible for payment of taxes on the property, his address and an indication of any fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate.

(e) The millages levied on the property.

(f) The tax, determined by multiplying the millages by the assessed value for taxation.

(4) The department shall promulgate regulations and forms for the preparation of the intangible personal property roll to comply with chapter 199.

(5) Each assessment roll shall be submitted to the executive director for review in the manner and form prescribed by the department on or before the first Monday in July. The roll submitted to the department need not contain centrally assessed properties prior to approval under this subsection and subsection (6). Such review by the executive director shall be made to determine if the rolls meet all the appropriate requirements of this section relating to form and just value. Upon approval of the rolls by the executive director, the hearings required in s. 194.032 may be held.

(6) The executive director shall disapprove all or part of any assessment roll of any county not in full compliance with the administrative order of the executive director issued pursuant to the notice called for in s. 195.097, and shall otherwise disapprove all or any part of any roll not assessed in substantial compliance with law, as disclosed during the department's investigation, including, but not limited to, audits by the Department of Revenue and Auditor General establishing noncompliance.

(7) Approval or disapproval of all or any part of a roll shall not be deemed to be final until the procedures called for in s. 195.098 [F. S. 1973] have been exhausted if an appeal has been sought thereunder.

(8) The executive director or his duly designated delegate shall be deemed to be an officer authorized by law to make rules as provided for in part I, chapter 120, and approval or disapproval of all or any part of the roll or rolls of any county shall be deemed to be a rule within the context of that part and chapter.

(9) Chapter 120 shall not apply to this section.

History.—s. 17, ch. 70-243; ss. 10, 21, ch. 73-172; s. 2, ch. 74-234.

Note.—Consolidation of provisions of former ss. 193.041, 193.051, 193.061, 193.071, 193.113, 193.131, 193.251, 193.261, 193.361-193.381, 193.392.

193.116 Municipal assessment rolls.—

(1) The county [property appraiser] shall prepare an assessment roll for every municipality in his county. The board of tax adjustment shall give notice to the chief executive officer of each municipality whenever an appeal has been taken with respect to property located within that municipality. Representatives of that municipality shall be given an opportunity to be heard at such hearing. The [property appraiser] shall deliver each assessment roll to the *[appropriate municipality] in the same manner as assessment rolls are delivered to the county commissions. The governing body of the municipality shall have 30 days to certify all millages to the county [property appraiser]. The county [property appraiser] shall extend the millage against the municipal assessment roll. The [property appraiser] shall certify the municipal tax roll to the county tax collector for collection in the same manner as the county tax roll is certified for collection. The [property appraiser] shall deliver to each municipality a copy of the municipal tax roll.

(2) The county tax collector shall collect all ad valorem taxes for municipalities within his county. He shall collect municipal taxes in the same manner as county taxes. Each county tax collector shall include on the printed statement required under s. 197.072 a separate category for the municipality, if any, in which the property is located. This category shall state the rate of taxation for the municipality and the amount of tax. The county tax collector shall post a sufficient surety bond approved by the municipality, conditioned to account duly and faithfully for the municipal taxes.

History.—s. 3, ch. 74-234.

***Note.**—The bracketed words were substituted by the editors for the word "municipalities."

193.122 Certificates of board of tax adjustment and property appraiser.—

(1) The board of tax adjustment shall certify each assessment roll after all hearings required by s. 194.032 have been held. These certificates shall be attached to each roll as required by the Department of Revenue. If the board of tax adjustment makes any changes in the [property appraiser's] roll in which the [property appraiser] does not concur, it shall forward to the department its specific and detailed findings of fact and conclusions of law for all changes made by the board to substantiate that the evidence presented was sufficient to overcome the

[property appraiser's] presumption of correctness. The board shall reduce its finding of fact and conclusions of law to writing, in each case stating the reasons for which the [property appraiser's] determination was overturned. The department shall invalidate any change by the board if it finds the change lacks legal sufficiency or that the evidence presented was insufficient to overcome the [property appraiser's] presumption of correctness. The clerk of the board of tax adjustment shall, on a form provided by the department, notify each taxpayer whose case has been forwarded to the department for review. Such notice shall be provided to the taxpayer by first-class mail at the time the board's findings are forwarded, and such notice shall be accompanied by a copy of the board's findings as forwarded to the Department of Revenue. The form shall notify the taxpayer that he has 15 days from the date of mailing of the notice to make an appearance, in writing, before the department. Such appearance shall be limited to the record established before the board of tax adjustment. A taxpayer's failure to submit such written statement shall not constitute a failure to exhaust his administrative remedies.

(2) After certification of the tax rolls by the board of tax adjustment, the [property appraiser] shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself that all property is properly taxed, the [property appraiser] shall certify the tax rolls. These certificates shall be made in the form required by the department and shall be attached to each roll as required by the department by regulation.

(3) The department shall promulgate regulations to insure that copies of the tax rolls are distributed to the appropriate officials and maintained as part of their records for as long as is necessary to provide for the orderly collection of taxes. Such regulations shall also provide for the maintenance of the necessary permanent copies of such rolls.

(4) The [property appraiser] may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to review by the Department of Revenue. Such parcels shall not be certified or have taxes extended against them until the board of tax adjustment has received formal advice from the Department of Revenue that it has completed its review and as to its final decision. At such time, the [property appraiser] shall extend and certify taxes on such parcel, or parcels and advise the taxpayer of such certification. If the board forwards to the department insufficient information for the department to review the decision, the board shall, upon the department's request, submit a verbatim transcript of the record and such other materials and information requested by the department to make its review.

History.—s. 18, ch. 70-243; s. 1, ch. 71-371; s. 9, ch. 73-172; s. 4, ch. 74-234.
Note.—Consolidation of provisions of former ss. 193.401-193.421.

193.132 Prior assessments validated.—Every assessment of taxes heretofore made on property of any kind, when such assessment has been actually made in the name of the true owner, is hereby validated. No tax assessment or tax levy made upon any such property shall be held invalid by reason of or because of the subsequent amendment in the law.

History.—s. 1, ch. 10023, 1925; CGL 927; ss. 1, 2, ch. 69-55; s. 19, ch. 70-243.
Note.—Former s. 192.32; s. 193.341.

PART II

ASSESSMENTS OF SPECIAL CLASSES OF PROPERTY

193.451 Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.—

(1) Growing annual agricultural crops, nonbearing fruit trees, and nursery stock, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer and/or offered for sale. This section shall be construed liberally in favor of the taxpayer.

(2) Raw, annual, agricultural crops shall be considered to have no ascertainable value and shall not be taxable until such property is offered for sale to the consumer.

History.—ss. 1, 2, ch. 63-432; s. 1, ch. 67-573; ss. 1, 2, ch. 69-55.
Note.—Former s. 192.063.

193.461 Agricultural lands; classification and assessment.—

(1) The [property appraiser] shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the [property appraiser] may appeal to the board of tax adjustment. The board may also review all lands classified by the [property appraiser] upon its own motion. The [property appraiser] shall have available at his office a list by ownership of all applications received, showing the acreage, 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.

(3)(a) No lands 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 said lands, may require the taxpayer or his representative to furnish the [property appraiser] such information as may reasonably be required to establish that said lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. 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.

(b) Subject to the restrictions set out in this section, only lands which are used primarily for bona fide agricultural purposes shall be classified agricultural. "Bona fide agricultural purposes" means good faith commercial agricultural use of the land. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

1. The length of time the land has been so utilized;
2. Whether the use has been continuous;
3. The purchase price paid;
4. Size, as it relates to specific agricultural use;
5. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices;
6. Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease; and
7. Such other factors as may from time to time become applicable.

(c) The maintenance of a dwelling on part of the lands used for agricultural purposes shall not in itself preclude an agricultural classification.

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

1. Land diverted from an agricultural to a nonagricultural use;
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; or
4. Land for which the owner has recorded a subdivision plat 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.

(5) For the purpose of this section, "agricultural purposes" shall include horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; and all forms of farm products and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The [property appraiser] shall consider the following use factors only:

1. The quantity and size of the property;
2. The condition of said property;
3. The present market value of said property as agricultural land;
4. The income produced by said property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable.

(b) In years in which proper application for agricultural assessment has not been made the land shall be assessed under the provisions of s. 193.011.

History.—s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234.

193.481 Assessment of oil, mineral, and other subsurface rights.—

(1) Whenever the mineral, oil, gas, and other subsurface rights in or to real property in this state shall have been sold or otherwise transferred by the owner of such real property, or retained or acquired through reservation or otherwise, such subsurface rights shall be taken and treated as an interest in real property subject to taxation separate and apart from the fee or ownership of the fee or other interest in the fee. Such mineral, oil, gas, and other subsurface rights, when separated from the fee or other interest in the fee, shall be subject to separate taxation. Such taxation shall be against such subsurface interest and not against the owner or owners thereof or against separate interests or rights in or to such subsurface rights.

(2) The [property appraiser] shall, upon request of the owner of real property who also owns mineral, oil, gas, or other subsurface mineral rights to the same property, separately assess the subsurface mineral right and the remainder of the real estate as separate items on the tax roll.

(3) Such subsurface rights shall be assessed on the basis of a just valuation, as required by s. 4, Art. VII of the State Constitution, which valuation, when combined with the value of the remaining surface and undisposed of subsurface interests, shall not exceed the full just value of the fee title of the lands involved, including such subsurface rights.

(4) Statutes and regulations, not in conflict with the provisions herein, relating to the assessment and collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of such subsurface rights, insofar as they may be applied.

(5) Tax certificates and tax liens encumbering subsurface rights, as aforesaid, may be acquired, purchased, transferred, and enforced as are tax certificates and tax liens encumbering real property generally, including the issuance of a tax deed.

(6) Nothing contained in chapter 69-60, Laws of Florida, amending subsections (1) and (3) of this sec-

tion and creating s. 197.083 shall be construed to affect any contractual obligation existing on June 4, 1969.

History.—ss. 1-4, ch. 57-150; s. 1, ch. 63-355; ss. 1, 2, ch. 69-55; ss. 1, 2, ch. 69-60; s. 13, ch. 69-216; s. 2, ch. 71-105; ss. 33, 35, ch. 73-332.
Note.—Former s. 193.221.

193.501 Outdoor recreational or park lands; assessment.—

(1) The owner or owners in fee of any land which is utilized for outdoor recreational or park purposes may, by appropriate instrument:

(a) Convey the development right of said land to the governing board of any county in this state within which said land is located or to the [1]Board of Trustees of the Internal Improvement Trust Fund; or,

(b) Covenant with the governing board of any county in this state within which said land is located, or with the [1]Board of Trustees of the Internal Improvement Trust Fund, for a term of not less than 10 years that the said land shall not be used by the owner for any purpose other than outdoor recreational or park purposes.

(2)(a) The governing board of any county in this state or the [1]Board of Trustees of the Internal Improvement Trust Fund is authorized and empowered in its discretion to accept any and all instruments conveying the development right of any land within said county or establishing a covenant pursuant to subsection (1), and if accepted by said board, the instrument shall be promptly filed with the appropriate officer for recording in the same manner as any other instrument affecting the title to real property.

(b) The governing board of any county may, by appropriate resolution, delegate to any municipality within said county, the power to exercise its authority under this section and if so authorized the governing board of the municipality shall have the same powers, duties and responsibilities as the governing board of the county hereunder, except that the authority granted to any municipality shall not extend to any lands not within the boundaries of the municipality.

(3) When, pursuant to subsections (1) and (2), the development right in real property used for outdoor recreational or park purposes has been conveyed to the governing board of any county in this state or to the [1]Board of Trustees of the Internal Improvement Trust Fund or a covenant has been executed and accepted by said board, the lands which are the subject of such conveyance or covenant shall be thereafter assessed as outdoor recreational or park lands upon an acreage basis, so long as such lands are actually used for outdoor recreational or park purposes. Any covenant must extend for a period of not less than 10 years from January 1 in the year such assessment is made. In valuing such land for tax purposes, a [property appraiser] or any taxing agency shall consider no factors other than those relative to its value for the present use and shall follow the intent of the Legislature expressed in the preamble to chapter 67-528, Laws of Florida. If the covenant extends for a period less than 10 years, the land shall be assessed under the provisions of s. 193.011, recognizing the restriction and length thereof of any covenant placed on the use of the land under the provisions of subsection (1).

(4) After making a conveyance of the development right or executing a covenant pursuant to this section, the owner of said land shall not change the use of said land from outdoor recreational or park purposes during the term of said covenant without first obtaining a written instrument from the [1]board, which instrument reconveys all or part of the development right to said owner or releases said owner from the terms of the covenant and which instrument must be promptly recorded in the same manner as any other instrument affecting the title to real property. The reconveyance or release shall only be made to the owner upon payment of the deferred tax liability, which shall be an amount equal to the difference between the total amount of taxes which would have been due in March in each of the previous years in which the covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus 6 percent per year interest on the amounts so established. This payment shall be extended on the tax bill as a separate item by the [property appraiser] and shall be payable to the collector, without discount, at the time of payment of the other taxes on the bill. The collector shall distribute the payment to each governmental unit in the proportion that its millage bears to the total millage levied on the parcel for the years in which such conveyance or covenant was in effect.

(5) No governing board of any county or the [1]Board of Trustees of the Internal Improvement Trust Fund which holds title to a development right pursuant to this section shall convey said development right to anyone other than the record owner of the fee interest in the land to which the development right attaches, and the conveyance to said owner of the fee shall be made only after a determination by said board that such conveyance would not adversely affect the interest of the public. Section 125.35 shall not apply to such sales, but any board accepting any instrument conveying a development right pursuant to this section shall forthwith adopt appropriate regulations and procedures governing the disposition of same. These regulations and procedures shall provide in part that no development right shall be conveyed by said board without first holding a public hearing and unless notice of the proposed conveyance and the time and place that the public hearing is to be held shall be published once a week for at least 2 weeks in some newspaper of general circulation in the county involved prior to said hearing.

(6) The following terms whenever used as referred to in this section shall have the following meaning unless a different meaning is clearly indicated by the context:

(a) "Outdoor recreational or park purposes" includes, but is not necessarily limited to, boating, golfing, camping, swimming, horseback riding, historical, archaeological, scenic, or scientific sites;

(b) "Development right" is the right of the owner of the fee interest in the land to change the use of the land to other than outdoor recreational or park purposes;

(c) "Present use" is the manner in which the land is utilized on January 1 of the year in which the assessment is made;

(d) "Board" is the governing board of any county or the [1]Board of Trustees of the Internal Improvement Trust Fund;

(e) "Covenant" is a covenant running with the land.

History.—s. 1, ch. 67-528; ss. 1, 2, ch. 69-55; s. 2, ch. 72-181.
[1]**Note.**—See ss. 10 and 15, ch. 75-22, transferring the board's powers to the Departments of Natural Resources and Environmental Regulation.
Note.—Former s. 193.202.

193.507 Lands within areas of critical state concern; reassessment.—

(1) The [property appraiser], on an annual basis, shall determine what land lying within the county has by rule been designated an area of critical state concern, or any part of such an area, by the Administration Commission under the provisions of s. 380.05 and over which land development regulations have been approved or established pursuant to the provisions of said section.

(2) Any landowner whose land has been assessed on the basis of a use which has been prohibited by the land development regulations adopted or approved pursuant to the designation of an area of critical state concern may, on or before April 1 of each year, petition the [property appraiser] for a reclassification and reassessment of the land for the upcoming tax year.

(3) The [property appraiser] shall examine the petition, the land development rules and regulations in effect within the area of critical state concern, and the land and shall secure any other information necessary. The [property appraiser] shall then make a determination of the highest and best use to which the land could have been expected to have been put under the existing tax classification and shall determine whether or not the land development regulations approved or established under the designation make development to that extent no longer possible. If development of the land to the maximum extent allowed within the present tax classification is no longer possible because of the land development regulations, then the [property appraiser] shall reclassify the land to the classification which corresponds most nearly to the land development which would be allowed under the land development regulations in effect and shall reduce the assessed valuation accordingly.

(4) Any landowner owning land within an area of critical state concern over which land development regulations have been approved or established who has properly petitioned the [property appraiser] for a reclassification and reassessment but has been denied such reclassification and reassessment may appeal to the board of tax adjustment. The board may review upon its own motion the classification of any land within an area of critical state concern.

(5) If the [property appraiser] determines that the use of the land has been affected by the land development regulations approved or established, and if the [property appraiser] shall then reclassify and reassess the property, he shall report same to the Department of Revenue along with an estimation of the tax revenue lost, by reason of the reclassification and reassessment, to the county, district school board, and any other special tax districts authorized by general law to levy and collect taxes.

History.—s. 19, ch. 74-234.

193.511 Assessment of inventory.—All items of inventory shall be assessed for the purpose of taxation at 25 percent of just valuation.

History.—s. 3, ch. 4322, 1895; GS 430; s. 3, ch. 5596, 1907; RGS 696; CGL 896; s. 1, ch. 18297, 1937; s. 1, ch. 61-295; s. 1, ch. 65-296; s. 1, ch. 67-376; ss. 1, 2, ch. 68-17; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 21, ch. 70-243.
Note.—Former s. 192.05.

193.621 Assessment of pollution control devices.—

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the [property appraiser] determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) Notwithstanding the foregoing provisions, nothing in this section shall prevent an increase in the assessment of the plant or installation:

(a) In any year where the taxable property in the county is being reassessed or revalued; or

(b) If the assessed value of such plant or installation or parts thereof, during the year preceding the removal, was less than its just value as required by s. 4, Art. VII of the State Constitution, and s. 193.001; or

(c) In the 10th year after the completion of the reconstruction and replacement and thereafter.

The provisions of this subsection shall apply only if the demolition or removal shall commence prior to September 1, 1969, and if the reconstruction and replacements, in lieu thereof are completed and installed prior to September 1, 1971.

(4) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(5) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The [property appraiser] may require the taxpayer to produce such additional evidence as may be neces-

sary to establish taxpayer's right to have such properties classified hereunder for assessments.

(6) If a [property appraiser] is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he may refer the matter to the Department of *[Environmental Regulation] for a recommendation. If he so refers the matter, he shall notify the taxpayer of such action. The Department of *[Environmental Regulation] shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the [property appraiser].

(7) The Department of *[Environmental Regulation] shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several city tax assessors [and county property appraisers] of this state. Such rules and regulations shall be distributed to the several city tax assessors [and county property appraisers] of this state.

History.—s. 25, ch. 67-436; ss. 1, 2, ch. 69-55; ss. 21, 26, 35, ch. 69-106; s. 13, ch. 69-216; s. 2, ch. 71-137; s. 33, ch. 71-355.

***Note.**—Department of Pollution Control transferred to Department of Environmental Regulation by s. 8, ch. 75-22.

Note.—Former s. 403.241.