

By Senator Rodriguez

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1 A bill to be entitled
 2 An act relating to taxation of property used for
 3 agriculture purposes; amending s. 193.461, F.S.;
 4 specifying the methodology for the assessment of
 5 structures and equipment used in aquaculture; allowing
 6 a property owner to request removal of its agriculture
 7 classification if the tax assessed based on such
 8 methodology exceeds the tax assessed based on the
 9 value of the structures and equipment; providing an
 10 effective date.

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

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 14 Section 1. Paragraph (c) of subsection (6) of section
 15 193.461, Florida Statutes, is amended to read:

16 193.461 Agricultural lands; classification and assessment;
 17 mandated eradication or quarantine program; natural disasters.-

18 (6)

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

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

29 3. Structures or improvements used in horticultural

39-00787-21

2021516__

30 production for frost or freeze protection, which are consistent
31 with the interim measures or best management practices adopted
32 by the Department of Agriculture and Consumer Services pursuant
33 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
34 methodology described in subparagraph 1.

35 4. Screened enclosed structures used in horticultural
36 production for protection from pests and diseases or to comply
37 with state or federal eradication or compliance agreements shall
38 be assessed by the methodology described in subparagraph 1.

39 5. Structures and equipment used in the production of
40 aquaculture products shall be assessed by the methodology
41 described in subparagraph 1. However, if the tax assessed based
42 on the income methodology exceeds the tax that would be assessed
43 against the value of the structures and equipment, the property
44 owner may request that its agriculture classification be removed
45 for the land on which the structures and equipment are located.

46 Section 2. This act shall take effect July 1, 2021.