

By Representative Minton

1 A bill to be entitled
2 An act relating to ad valorem tax assessment;
3 amending s. 193.461, F.S.; providing that the
4 property appraiser, when considering specified
5 use factors applicable to an agricultural
6 assessment, may rely on 5-year moving average
7 data for certain crops; providing an effective
8 date.

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

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12 Section 1. Subsection (6) of section 193.461, Florida
13 Statutes, is amended to read:

14 193.461 Agricultural lands; classification and
15 assessment.--

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

- 21 1. The quantity and size of the property;
22 2. The condition of the property;
23 3. The present market value of the property as
24 agricultural land;
25 4. The income produced by the property;
26 5. The productivity of land in its present use;
27 6. The economic merchantability of the agricultural
28 product; and
29 7. Such other agricultural factors as may from time to
30 time become applicable.

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