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.

1	(b) In considering the factors specified in paragraph
2	(a), the property appraiser may rely on 5-year moving average
3	data for annual row crops and other crops produced for annual
4	harvest.
5	(c)(b) In years in which proper application for
6	agricultural assessment has not been made, the land shall be
7	assessed under the provisions of s. 193.011.
8	Section 2. This act shall take effect January 1, 1998.
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11	HOUSE SUMMARY
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13	Provides that the property appraiser, when considering specified use factors applicable to an agricultural
14	assessment, may rely on 5-year moving average data for certain crops.
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