

1 A bill to be entitled
2 An act relating to ad valorem tax assessment;
3 amending s. 193.461, F.S.; specifying
4 requirements for the inclusion of irrigation
5 systems when the income methodology approach is
6 used in the assessment of property used for
7 agricultural purposes; 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. Paragraph (c) of subsection (6) of section
13 193.461, Florida Statutes, 1998 Supplement, is amended and
14 paragraph (d) is added to said section to read:

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

17 (6)

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

24 ~~(d)~~ In years in which proper application for
25 agricultural assessment has not been made, the land shall be
26 assessed under the provisions of s. 193.011.

27 Section 2. This act shall take effect January 1, 2000.

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