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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 redesignated as  
14 paragraph (d) and a new paragraph (c) is added to said  
15 subsection to read:

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

18 (6)

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

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

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