

By Senator Mitchell

4-901-01

See HB

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A bill to be entitled
An act relating to assessment of agricultural
property; amending s. 193.461, F.S.; providing
that, for purposes of the income methodology
approach to such assessment, certain litter
containment and animal waste nutrient
containment structures shall be considered a
part of the average yields per acre and have no
separately assessable contributory value;
providing an effective date.

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

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

193.461 Agricultural lands; classification and
assessment; mandated eradication or quarantine program.--

(6)

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

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

Section 2. This act shall take effect January 1, 2002.

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HOUSE SUMMARY

Provides that, for purposes of the income methodology approach to assessment of agricultural property, certain litter containment and animal waste nutrient containment structures shall be considered a part of the average yields per acre and have no separately assessable contributory value.