

By Representative Stansel

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

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

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14 Section 1. Paragraph (c) of subsection (6) of section
15 193.461, Florida Statutes, is amended to read:

16 193.461 Agricultural lands; classification and
17 assessment; mandated eradication or quarantine program.--

18 (6)

19 (c)1. For purposes of the income methodology approach
20 to 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 2. Litter containment structures located on producing
26 poultry farms and animal waste nutrient containment structures
27 located on producing dairy farms shall be assessed by the
28 methodology described in subparagraph 1.

29 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.