

1 A bill to be entitled
 2 An act relating to aquaculture land valuation;
 3 amending s. 193.461, F.S.; requiring structures and
 4 equipment used in the production of aquaculture
 5 products to be assessed a specified way when the land
 6 is assessed using the income methodology approach;
 7 providing an effective date.

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

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 11 Section 1. Paragraph (c) of subsection (6) of section
 12 193.461, Florida Statutes, is amended to read:

13 193.461 Agricultural lands; classification and assessment;
 14 mandated eradication or quarantine program; natural disasters.-

15 (6)

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

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

26 | 3. Structures or improvements used in horticultural
27 | production for frost or freeze protection, which are consistent
28 | with the interim measures or best management practices adopted
29 | by the Department of Agriculture and Consumer Services pursuant
30 | to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
31 | methodology described in subparagraph 1.

32 | 4. Screened enclosed structures used in horticultural
33 | production for protection from pests and diseases or to comply
34 | with state or federal eradication or compliance agreements shall
35 | be assessed by the methodology described in subparagraph 1.

36 | 5. For purposes of the income methodology approach to
37 | assessment of land used in the production of aquaculture
38 | products, structures and equipment are considered part the
39 | average yields per acre and have no separately assessable
40 | contributory value.

41 | Section 2. This act shall take effect July 1, 2021.