${\bf By}$ Senator Rodriguez

	39-00627A-22 2022404
1	A bill to be entitled
2	An act relating to aquaculture land valuation;
3	amending s. 193.461, F.S.; specifying the methodology
4	for the assessment of structures and equipment located
5	on property used in producing aquacultural products;
6	providing an effective date.
7	
8	Be It Enacted by the Legislature of the State of Florida:
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10	Section 1. Paragraph (c) of subsection (6) of section
11	193.461, Florida Statutes, is amended to read:
12	193.461 Agricultural lands; classification and assessment;
13	mandated eradication or quarantine program; natural disasters
14	(6)
15	(c)1. For purposes of the income methodology approach to
16	assessment of property used for agricultural purposes,
17	irrigation systems, including pumps and motors, physically
18	attached to the land shall be considered a part of the average
19	yields per acre and shall have no separately assessable
20	contributory value.
21	2. Litter containment structures located on producing
22	poultry farms and animal waste nutrient containment structures
23	located on producing dairy farms shall be assessed by the
24	methodology described in subparagraph 1.
25	3. Structures or improvements used in horticultural
26	production for frost or freeze protection, which are consistent
27	with the interim measures or best management practices adopted
28	by the Department of Agriculture and Consumer Services pursuant
29	to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
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30	methodology described in subparagraph 1.
31	4. Screened enclosed structures used in horticultural
32	production for protection from pests and diseases or to comply
33	with state or federal eradication or compliance agreements shall
34	be assessed by the methodology described in subparagraph 1.
35	5. For purposes of the income methodology approach to
36	assessment of land used in the production of aquacultural
37	products, structures and equipment located on the property used
38	for producing aquacultural products are considered a part of the
39	average yields per acre and have no separately assessable
40	contributory value.
41	Section 2. This act shall take effect July 1, 2022.

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