

House Bill No. 1639

An act relating to ad valorem tax assessment; amending s. 193.461, F.S.; specifying requirements for the inclusion of irrigation systems when the income methodology approach is used in the assessment of property used for agricultural purposes; 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, 1998 Supplement, is redesignated as paragraph (d) and a new paragraph (c) is added to said subsection to read:

193.461 Agricultural lands; classification and assessment.—

(6)

(c) 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.

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

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

Approved by the Governor June 11, 1999.

Filed in Office Secretary of State June 11, 1999.