



Property Tax Oversight Informational Bulletin

Agricultural Lands in a State or Federal Eradication Program

**August 13, 2025
PTO 25-05**

Effective June 30, 2025, section 5 of Chapter 2025-208, Laws of Florida (HB 7031), amends paragraph 193.461(7)(a), F.S., to increase the length of time from five years to ten years that state lands classified as agricultural and taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, must be assessed at a de minimis value of up to \$50 per acre after the date of execution of a compliance agreement between the landowner and Department of Agriculture and Consumer Services or a federal agency.

Section 6 of Chapter 2025-208, Laws of Florida, is created to state that amendments made to section 193.461(7), F.S., apply to agricultural lands that were taken out of production and are eligible to receive a de minimis assessment on or after July 1, 2025.

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 193.461, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This law is effective on June 30, 2025, and first applies to the 2026 tax roll.