



Property Tax Oversight Informational Bulletin
Agricultural Lands; Classification and Assessment

July 13, 2026
PTO 26-08

Effective July 1, 2026, Section 5 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and amends the definition of agricultural purpose in subsection 193.461(5), F.S., to include the term “compost,” as defined in section 576.011, F.S., derived entirely from agricultural activity and regulated by the Department of Environmental Protection.

Questions

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

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law is effective July 1, 2026, and first applies to the 2027 property tax roll.