Property Tax Oversight Informational Bulletin

Agricultural Lands Used for Packaging of Fruits and Vegetables

July 13, 2026
PTO 26-09

Effective July 1, 2026, section 7 of Chapter 2026-239, Laws of Florida (HB 7031-E), first applies to the 2027 tax roll and creates section 193.4616, F.S., to allow certain packinghouses and the land on which they are located to be classified as agricultural and to be assessed using the income methodology approach to assessment of property used for agricultural purposes. The law defines "packinghouse" and requires certain fruit and vegetable packinghouses located on, or contiguous with, land with an agricultural classification to be considered a part of the average yield per acre and not subject to separate assessment. To qualify for assessment under section 193.4616, F.S., the land on which the packinghouse is located and the land from which the agricultural products are harvested must be under common ownership.

If proper application for agricultural assessment is not made, the property shall be assessed under s. 193.011, F.S.

Affected Rules and Forms:
The following rules and forms will be affected based on the law change:

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-482, *Application and Return for Agricultural Classification of Land*

Information about the status of the Department's rulemaking is available at **https://floridarevenue.com/rules.**

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.