

To: Property Appraisers  
From: Property Tax Oversight Program  
Date: March 21, 2019  
Bulletin: PTO 19-01

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Classified Use Assessment Under Section 193.461, Florida Statutes**

Because of significant damage Hurricane Michael caused to agriculturally classified properties, the Department of Revenue would like to clarify information regarding the five-year recovery period. Under section 193.461(7)(c), Florida Statutes:

Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

This provision applies to all damaged agriculturally classified properties, including timber parcels.

If you have any questions in reference to the above information, please contact Mike Paramore at [michael.paramore@floridarevenue.com](mailto:michael.paramore@floridarevenue.com) or Mark Bishop at [mark.bishop@floridarevenue.com](mailto:mark.bishop@floridarevenue.com).