



Property Tax Oversight Informational Bulletin

Assessment of Citrus Packinghouse and Processor Equipment Rendered Unused Due to Citrus Greening

**July 9, 2025
PTO 25-03**

The 2025 Florida Legislative Session enacted Chapter 2025-208, Laws of Florida, effective June 30, 2025. Section 3 of the law amends section 193.4516, Florida Statutes, to provide that for the 2025 tax roll only, tangible personal property (“TPP”) owned and operated by a citrus packinghouse or processor is deemed to have a market value no greater than its salvage value if the TPP is no longer used in the operation of the facility due to citrus greening.

The Department has prepared a suggested form that taxpayers may use as the 2025 application for the salvage value assessment pursuant to s. 193.4516, F.S. The filing deadline with the property appraiser is **August 1, 2025**. The suggested form is available on the Department’s [forms page](#).

The Department has prepared a second suggested form that property appraisers may use as a notice of denial of the application to send to the applicant. The suggested form is available on the Department’s [forms page](#).

If the property appraiser denies the assessment pursuant to s. 193.4516, F.S., the taxpayer can petition the value adjustment board pursuant to ss. 193.4516(4) and 194.011(3), F.S., to request the TPP be assessed at salvage value according to the statute. Taxpayers must complete and file *Petition to The Value Adjustment Board - Request for Hearing* ([Form DR-486](#)) with the value adjustment board clerk. The statute provides that such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2025 calendar year of the notice required under s. 194.011(1), F.S.

Suggested Forms

- [Suggested Form] Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening
- [Suggested Form] Notice of Disapproval of Application for Assessment of Citrus Packinghouse and Processor Equipment Unused Due to Citrus Greening

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 2025-208, Laws of Florida), which amends section 193.4516, F.S., is available at <http://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective June 30, 2025, and applies retroactively to January 1, 2025.