

Section 193.4516, Florida Statutes

For purposes of ad valorem taxation and applying to the 2025 tax roll only, tangible personal property owned and operated by a citrus packinghouse or processor is deemed to have a market value no greater than its salvage value, provided the tangible personal property is no longer used in the operation of the facility due to citrus greening. The application is due to the property appraiser by **August 1, 2025**.

[illegible]

[Suggested Form] Instructions

The 2025 Florida Legislature amended section 193.4516, F.S., providing for citrus packinghouse and processor equipment which is no longer used in the operation of the facility due to citrus greening, to be assessed at no greater than salvage value on the 2025 tax roll. To be eligible for the assessment, the TPP must be determined to be “no longer used in the operation of the facility due to citrus greening.” The owner of the property must file an application with the property appraiser’s office by **August 1, 2025**.

Completed by applicant:

- If available, provide the TPP account number.
- List the citrus packinghouse or processor equipment no longer used in the operation of the facility due to citrus greening with an assessment value no greater than its salvage value. List the equipment as it appeared on your 2025 *Tangible Personal Property Tax Return* (Form DR-405).
- After completing this form, sign, date, and forward it to the property appraiser’s office in the county where the property is located.

If your application for assessment under s. 193.4516, F.S., is not determined satisfactorily, you may request an informal conference with the local property appraiser’s office, pursuant to s. 194.011(1), F.S. You may also file a petition with the value adjustment board clerk, pursuant to ss. 194.011(3) and 193.4516(4), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving assessment determinations may be petitioned to the value adjustment board. Complete and file *Petition to The Value Adjustment Board – Request for Hearing* (Form DR-486) with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).