

# RIVER RAMBLINGS

The newsletter of the  
Indian River Citrus League

JUNE 2013



## A Successful Season DESPITE CHALLENGES

Even though the industry faced challenges in 2012-2013 season there were some major accomplishments impacting our Indian River growing region that were achieved, and several of the successes impacted the citrus industry as a whole.

The major highlight was the approval of the state legislative appropriations request of \$9.5 million for HLB research. Breakout is as follows: \$8.0 million for CRDF Research; \$500,000 for FDACS Nursery Certification Program; \$500,000 FDACS Germplasm Facility; and \$500,000 FDACS / CHMA activities. This all came about with a visit from Governor Scott in May of 2012 to the Indian River citrus growing region for one of his work days. The Governor became very aware of the plight of HLB and its impact on Florida's citrus industry and he wanted to help. Many groups and individuals helped to make this a reality including Senator Joe Negron, House members Steve Crisafulli and Ben Albritton, Commissioner Adam Putnam and Mike Sparks of Florida Citrus Mutual. The money will be available for research on July 1.

In January, in an effort to help its grower members and the industry with building grapefruit juice inventories, the League pursued a grapefruit juice purchase by the USDA. On March 27, 2013, it was announced that the USDA plans to purchase bottled grapefruit juice for its domestic food nutrition assistance programs. This purchase of \$4.3 million (22.8 million pounds) should ease grapefruit juice inventories and provide relief to the growers.

Going on behind the scenes in the research arena, the League was successful in obtaining a three-year study headed up by Dr. Tim Gottwald of USDA/ARS. This \$860,040 TASC grant through USDA/FAS is entirely focused on the assessment of the **Viability of Black Spot-blemished citrus fruit as a pathway for disease dispersal via domestic and international trade, and an assessment of methods to mitigate any risk of disease spread on harvested fruit**. The project has just entered into its second year of funding.

Another League TASC grant of \$335,700 is just wrapping up its third year, which is a collaborative effort between Dr. Mark Ritenour (UF/IFAS) and Dr. Jan Narciso (USDA/ARS) on **Best Postharvest Handling Practices to Assure Canker-Free Fresh Citrus Fruit Exports**.

Impacting our growing region directly is the South Florida Water Management District's Water Farming Pilot Project. In 2011, the SFWMD entered into a three-year \$150,000 feasibility study with two participating stakeholders of Evans Properties and Adams Ranch. This has now morphed into a continuation by way of a two-year study by SFWMD. On the legislative side of this effort, the League will work to have ag lands participating in this project maintain their ag property tax

*continued on page 4*



## this issue

P3  
The Impact of  
the Affordable  
Care Act to the  
Ag Industry

P4  
The Passing  
of a Gentel  
Giant

P5  
Advertising  
Opportunities

P9  
Associate  
Members

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In April, the Indian River Citrus League and the law firm of Dean, Mead, Minton & Zwemer joined together to offer a timely presentation titled, "**An Overview of the Affordable Care Act: What Citrus Growers Need to Know**". With nearly 50 people in attendance, the presentation featured Charlie Egerton, a tax and corporate attorney at Dean Mead, who lead an interactive discussion of the legal implications of the Affordable Care Act. He stressed that citrus growers need to start planning now to make sure they're in compliance. Below is an article prepared by Mr. Egerton that covers some of the highlights during his presentation.

# The Impact of the Affordable Care Act to the Ag Industry

by Charles H. Egerton, June 2013 • • • • • • • • •

It has been deemed to be the largest piece of legislation in our nation's history. The Patient Protection Affordable Care Act (ACA) or more commonly known as "Obamacare" was passed in 2010 and key mandates of health reform will take effect on January 1, 2014. It's a very complex law and there are several moving parts that will all take shape over the course of the next several months.

## **Is Your Business Obligated to Comply?**

The first step is to determine whether the federal government will regard your organization as an "applicable large employer." Your business is exempt from the law if it has less than an average of 50 full-time employees. But defining a full-time employee is complicated, especially for companies that employ lots of part-time or seasonal workers.

Simply put, according to the ACA regulations, a full-time employee is one who works an average of at least 30 hours per week. This news won't come as a shock to many business owners, who have long used the 30-hour mark as a litmus test for determining whether an employee was considered full-time and eligible for health care coverage.

But beginning in January 2014, organizations must also take into consideration the average amount of hours logged by *all* workers within a calendar month. The statute requires businesses to determine their number of "full-time equivalent" employees. To get this figure, add the hours of all of your company's part-time employees (not to exceed 120 hours for any employee) for each calendar month and divide by 120, or a month's worth of hours for one full-time employee at 30 hours per week. The number of full-time equivalent employees is then added to the employer's full-time employees for such month to determine whether the threshold level of 50 or more full-time (and full-time equivalent) employees has been reached.

This provision was included to prevent businesses from trying to circumvent the law by cutting their employees' hours to less than 30. Similarly, the ACA prohibits companies from subdividing their business into separate companies to create the appearance of multiple employers with less than 50 full-time workers. The law was written so no matter whether companies "pay or play," they must play fairly.

## **Seasonal Provisions**

The majority of farms fall below 50 full-time employees, however the formula becomes more complex when it comes to seasonal workers. Those who employ large numbers of people for jobs like harvesting will need to evaluate if special seasonal worker rules apply.

Congress granted limited relief to certain farmers and retailers whose workforce may temporarily jump because of seasonal

harvests or holiday shipping. Under these special rules, if an employer averages 50 or more full-time employees for 120 days or less, and if this excess is solely attributable to seasonal workers, the employer will not be required to offer health insurance coverage to its employees. Unfortunately, however, this limitation may not offer any relief to Florida citrus growers who have picking seasons that may extend for six months or more.

## **Get Prepared Now**

If you determine that your business is affected by the ACA regulations, you must then weigh the consequences of either offering healthcare coverage that complies with the law or paying the penalties. The ACA penalties that go into effect in 2014 can represent a significant cost for a business of any size. But since offering health insurance is typically more expensive than these penalties, some businesses are considering whether to simply opt out and pay the penalties.

If a business is close to the edge of 50 full-time employees or is not sure how his or her seasonal workers are measured, then I would suggest that you consult with your professional advisor before October 1, 2013 when the new health care exchanges are established by the federal government. October 1 is a very important date for business owners to be aware of because businesses need to be committed and have their coverage lined up in order to comply.

So what's the key take-away? With the law's complexity and high-stakes penalties, citrus growers should seek guidance from trusted advisors while exploring your options to "pay or play". As we enter this new realm of doing business, it's better to seek the help of an experienced professional than to go it alone.

**About the Author:** Charlie Egerton is a shareholder in Dean Mead's Orlando office. His practice emphasizes tax planning for real estate transactions including tax-free exchanges, planning to preserve long-term capital gains in dispositions of real estate, tax planning for debt restructuring and workouts and tax structuring of joint ventures for the acquisition and development of real properties; negotiating and drafting partnership and limited liability company agreements; mergers, sales and acquisitions of businesses; and the handling of federal tax controversies at the audit, trial and appeals levels. He may be reached at [CEgerton@deanmead.com](mailto:CEgerton@deanmead.com).





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## The Passing of a Gentle Giant

By Buddy Johnson

Earlier this month the citrus industry lost a great friend in Barney Greene. Barney set the gold standard for honesty, integrity and hard work. His genius was in innovative thinking. His mind just never stopped creating ideas, but his style was to lead from behind. He never wanted credit for any of his ideas but always insisted that credit go to others. None of us will ever know how many people he helped get started in life by offering a helping hand or a word of encouragement. Barney was a giver not a taker.

For the last couple of years Barney has been dealing with some health issues but you would never know that from talking to him. It just provided another venue for him to help others. Barney dealt with life on his own terms. He was small in stature, but a giant of a man and I will miss him.

*continued from cover*

rate at \$50 per acre during the 2013-2014 legislative session. With much focus on water retention, this template has attention state wide by other ag interests.

Currently the League is working closely with IFAS to move the existing FAWN weather station from IRREC to a grove in western St. Lucie County. The site which is being considered is VPI #5. This will provide growers with important weather information during freeze and hurricane events. Current plans are to have the station in place by late August.

2013 Florida Citrus Show held in January in Ft. Pierce at the Fenn Center was another successful event. Produce marketing tips and insect and disease management strategies were the focus of the show. Kicking off the show was the Indian River Citrus League Banquet held at The Inn at Ocean Village in Ft. Pierce. The banquet has grown to include sponsorships and the attendance continues to

grow. The event allows growers and members to network and features a guest speaker as well as honoring a Legend of the River.

The River Ramblings has had a face lift and now incorporates more advertisers and an updated look. It continues to feature articles impacting the industry and has been well received by the readers.

With technology becoming the way to communicate and advertise through websites, the League was fortunate enough to have Dr. Steve Rogers develop its website and bring it to a professional level. It now functions as a way to communicate with the grower members with update information helping them with their business.

Knowing of the tough economic times that River growers are facing, the League is working hard to reduce its operating expenses and increase the value of the growers' investment in the League.



# RIVER RAMBLINGS



## ADVERTISING OPPORTUNITIES

Our newsletter reaches our 900 grower members (hard copy and electronically), packinghouses, associate members and affiliated business that make up the Indian River citrus growing district. Our publication schedule is September through June and will be distributed via standard mail and electronically. Also, the newsletter will be posted on our website of [www.ircitrusleague.org](http://www ircitrusleague org) If interested, please give Karen a call at the Indian River Citrus League at 772/562-2728 or email at [info@ircitrusleague.org](mailto:info@ircitrusleague.org) for more details.

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#### • 1/2 Page

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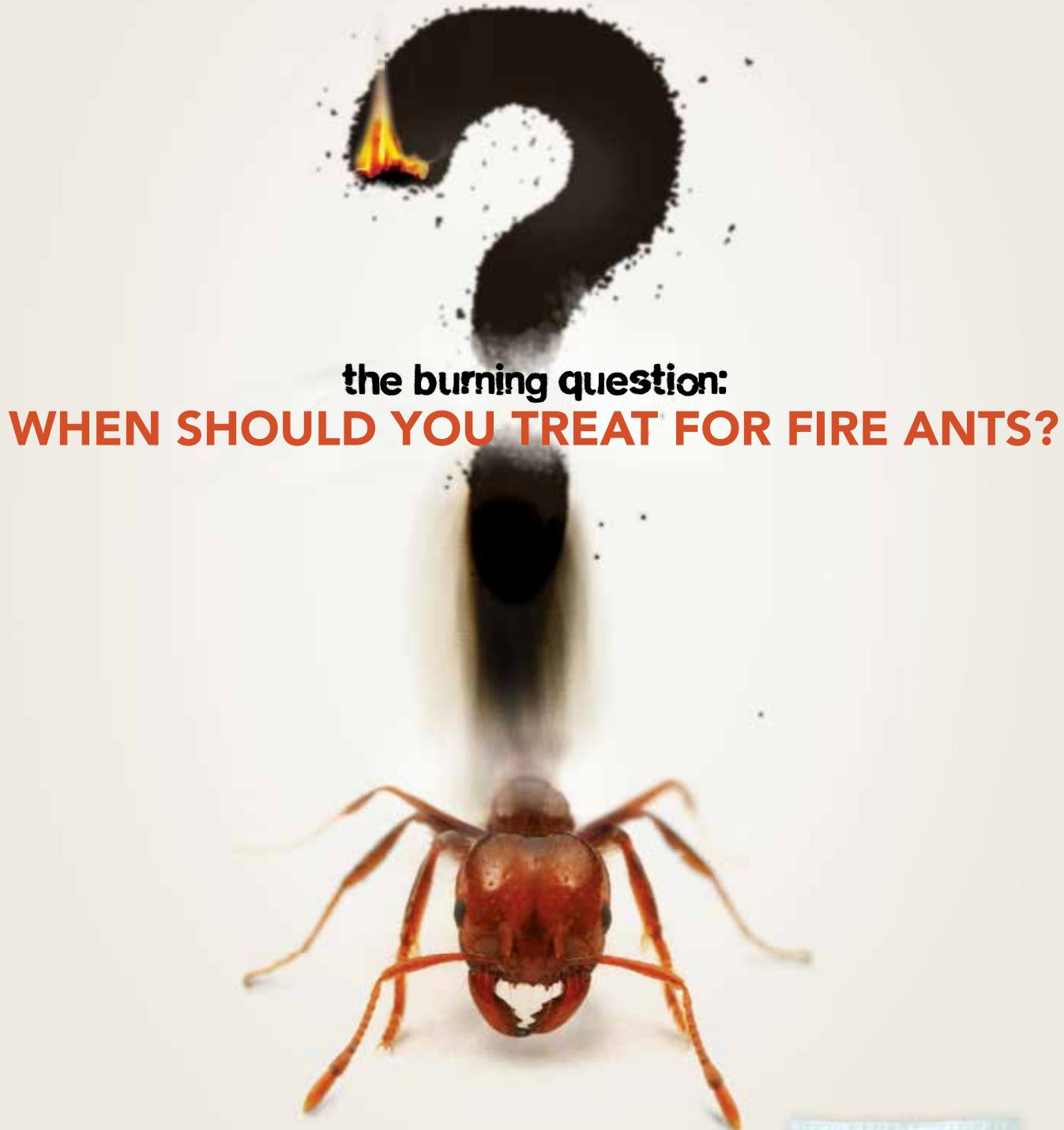
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