

AGRICULTURAL CLASSIFICATION GUIDELINES

These guidelines, while specific, are still "guidelines." The granting or denying of a particular application for agricultural classification is a decision made after analyzing the entirety of the relevant facts and circumstances surrounding the viability of the particular agricultural operation as a commercial entity, rather than on a specific point. These guidelines are to be used in conjunction with Florida Statute 193.461. The following list may not include all the guidelines. No final decision will be made on an application for an agricultural classification until all information relating to the application has been submitted and reviewed, the property has been inspected, and a final analysis of the factors set forth in Florida Statute 193.461 has been performed in relation to the specific facts and circumstances disclosed by such information and inspection. Under no circumstances shall an agricultural classification be promised to a taxpayer prior to completion of this final analysis. No taxpayer should believe or understand that his or her property will be granted an agricultural classification until such time as a final decision has been issued by the Property Appraiser's Office pursuant to Florida Statute 193.461.

CLASSIFICATION OF PASTURE LAND

-Property must be fenced.

-An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc.

-In regard to livestock in relation to the size of a parcel: one cow, on one acre parcel cannot be construed as a commercial operation, while 70 cows on 100 acres could be. The capability of the soil is considered as to the carrying capacity for the livestock for each parcel. Consideration will be given as to the equipment and facilities used for livestock maintenance, i.e. cow pens, feeders, cross fencing etc.

-Specialty livestock shall be considered on a case by case basis.

-Production of livestock for your own use does not qualify.

-If any licenses, permits, or agricultural certificates are required by Federal, State, or local governments, they should be submitted.

-If property is leased, the lease must be in effect as of January 1st. A current copy of the lease must be furnished with the application.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

CLASSIFICATION OF HAY PRODUCTION

-An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, weeding etc. Best Management Practices should be used.

-If any licenses, permits, or agricultural certificates are required by Federal, State, or local governments, they should be submitted.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

CLASSIFICATION OF ROW CROPS (VEGETABLES, BEANS, ETC.)

-Production of crops for own use does not qualify, i.e. garden.

-If property is leased, the lease must be in effect as of January 1st. A current copy of the lease must be furnished with the application.

-Specialty crops will be handled on a case by case basis.

-An indicated effort should be used to maintain and care sufficiently and adequately for the land. Best Management Practices should be used.

-If any licenses, permits, or agricultural certificates are required by Federal, State, or local governments, they should be submitted.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

CLASSIFICATION OF TIMBERLAND

-Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber, i.e. fire lanes, under brushing and reforestation.

-A forestry management plan should be implemented and a copy submitted with the application.

-Smaller tracts used for Christmas tree production will be considered nursery lands.

-If any licenses, permits, or agricultural certificates are required by Federal, State, or local governments, they should be submitted.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

CLASSIFICATION OF NURSERY

-Types of Nurseries include In Ground (Ornamental), Container (In Pots), Greenhouse, and Tree Nursery (Christmas Trees*). Nurseries should have a state agricultural certificate and occupational license. Only areas actually used for the nursery and service area shall be classified.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

*State agricultural certificate not required for this type.

MISCELLANEOUS AGRICULTURE

-Poultry, swine, apiaries, fish hatcheries, exotic fruits, emus, etc. will be handled on a case by case basis.

-If any licenses, permits, or agricultural certificates are required by Federal, State, or local governments, they should be submitted.

-While the above standards are specific, not satisfying one or more does not necessarily preclude granting of the agricultural classification. To make a determination of bona fide agricultural use, all factors will be considered on a case by case basis.

WHAT ABOUT MY HOME SITE

If there is a home site located on the property applying for an agricultural classification, the home and the curtilage it sits on are **NOT** eligible for this classification. The owner can obtain a homestead exemption if it is the owner's primary residence.

ANNUAL RENEWAL

After initial acceptance, the classification will be renewed annually. A Renewal Application (short form or long form) will be mailed each January to reconfirm the agricultural classification of land. The renewal application must be signed and returned to the Property Appraiser's office by March 1 of that year.

If any changes to the land have occurred, it is the responsibility of the taxpayer to bring it to the Property Appraiser's attention.

LEASES

When a property is leased for agricultural purposes, the same rules apply to the classification. It is the ultimate responsibility of the owner to make sure the lessee is complying with all laws that govern the agricultural classification. The owner needs to submit the lease in its entirety with the application. If any change in the lease occurs, it is the responsibility of the property owner to report it to the Property Appraiser.

DENIAL OF AGRICULTURAL CLASSIFICATION

The Property Appraiser will notify the owner of record by certified letter of his denial of the classification. You will have 30 days from the date on your denial letter to file a petition to the Value Adjustment Board (VAB) to appeal the denial by the Property Appraiser. IS THERE ANY APPEAL IF I MISS

IS THERE A DEADLINE FOR FILING?

Yes. If you were qualified to receive an agricultural classification and failed to renew your classification by March 1. You may file a petition with the Value Adjustment Board (VAB). Along with your petition you must file an application for the classification, and the reason you are requesting the classification because of special circumstances. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the TRIM Notice by the Property Appraiser. The applicant must include a nonrefundable fee of \$15.00 for the filing of each petition.

REFERENCES:

(1) Florida Statutes Section 193.461 and (2) Agricultural lands; classification and assessment. Department of Revenue Guidelines: - 12D-5 Classified Use Properties