



LES COOK, CFA

CITRUS COUNTY PROPERTY APPRAISER

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Guidelines for Agriculture Classification of Lands

These guidelines are intended to provide assistance to those planning to make application for Agricultural Classification.

Pursuant to Florida Statutes 193.461(3) (a) "No land shall be classified as agriculture land unless an application is filed on or before March 1 of each year. Only lands which are primarily used for bona-fide agriculture purposes shall receive an Agricultural Classification. "Bona-fide agriculture purposes" means good faith **commercial** agriculture use of the land. January 1st is the statutory assessment date. The subject property must be used for the intended classification on or before this date, or a reasonable effort has been made to place the property in that classified use.

These guidelines, while specific, are still "guidelines". The granting or denying of all or part of a particular application for Agricultural Classification is a decision made after analyzing the entirety of the relevant facts and circumstances of the property in light of Florida Statute 193.461, the Florida Department of Property Tax Rules Chapter 12D-5, and applicable case law, some of which may not be listed in the following guidelines.

Under no circumstances shall an agricultural classification be promised to a taxpayer prior to completion of this final analysis, and no taxpayer is entitled to rely on any representation that his or her property will be granted an agricultural classification until such time a final decision has been issued by the property appraiser's office.

Pursuant to Florida Statute 193.461 (1), the Property Appraiser has the authority to decide whether a parcel of land is entitled to an agricultural classification. Pursuant to Florida Statute 193.461 (2), any landowner whose land is denied may appeal to the value adjustment Board.

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Pasture Land

1. Should be 10 Acres or used in conjunction with other parcels.
2. Property must be fenced.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, tilling, mowing, liming, etc.
4. Receipt from the purchase or sale of livestock, and expenses incurred from the Ag operation will be required. This applies even if the property is leased; income and expenses from the lessee must be provided.
5. In regards to livestock in relation to the size of the property, one cow on one acre cannot be construed as commercial agriculture operation while 70 cows on 100 acres could be. Obviously the smaller the tract of land the more concentrated the use should be. The capability of the soil is considered as to the carrying capacity of livestock for each parcel.
6. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
7. An Agriculture Business plan should be furnished with the application. (Farm Statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with the application.

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Cropland

1. Should be **5** acres or used in conjunction with other parcels.
2. "Row Crops" is used in reference to those agriculture products referred to as vegetables.
3. Sales receipts, expenses, and a description of the type of crops are required to be submitted. This applies even if the property is leased.
4. Production of crops for home use does not qualify, i.e. garden.
5. "Hay" property used exclusively for production and harvesting of hay should be 10 acres or at least 5 acres and being used in conjunction with larger contiguous parcels.
6. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
7. An Agriculture Business plan should be furnished with the application. (Farm Statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with the application.

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Timberlands

Timber is one of the few uses where the planting season runs between October and April which means under some circumstances tree planting may occur subsequent to January 1ST; so to qualify for timber the following requirements must be completed before January 1ST:

- A Forest Management Plan or Forest Stewardship in place.
 - A contract for the purchase of the trees.
 - A contract with a planter, this can include the purchase of the trees.
 - The property cleared of competing vegetation and prepped for planting.
 - Any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser.
1. Planted timber land is recommended to be at least 10 acres or part of a larger agricultural operation with a minimum survival rate of 400 trees per acre.
 2. Approved forestry-management or stewardship plan prepared by a professional forester dated prior to January 1ST is required; a copy must be submitted with the application, and must be updated every 5 years.
 3. The land must have been planted or prepared for planting and there must be evidence that the trees have been ordered, and or contracted as of January 1ST.
 4. The stand must be commercially planted pines or a predominantly natural stand of pines. Hardwood and/or cypress are approved on a case by case basis.
 5. Whether the use will be considered a "bona fide commercial agricultural use" will be based in part on the merchantability of the timber on the tract of land.
 6. Ongoing activities and maintenance of the lands should include, but not be limited to, fire lanes, under brushing, controlled burning, pine-needle harvesting, and any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser. Best Management Practices should be used.
 7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
 8. If property is leased, it must be in effect as of January 1ST and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
 9. Christmas tree production will be considered as nursery land and evaluated on a case by case basis.
 10. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.

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Commercial Plant Nursery Operation

1. Nurseries should have a State Agriculture Certificate, a State Nursery Registration Certification, and an Occupational license. Sales should be on wholesale level.
2. Only area actually used for the nursery and service area will be considered for classification.
Types of nurseries: In ground (ornamental) Above ground (in pots) *tree nursery (Christmas Trees)
3. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
4. An Agriculture Business plan should be furnished with the application. (Farm Statement)
5. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.

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Citrus Lands

1. Land must be in use by January 1st.
2. Proper care and management of the grove must be evident.
3. Please provide us with the number of trees per acre, the variety of citrus, and the effective age of the grove.
4. If irrigated please describe the type of irrigation.
5. State agriculture certificate and occupational license.
6. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
7. An Agriculture Business plan should be furnished with the application. (Farm Statement)
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Commercial Horse Breeding Operation

1. Horse breeding operations are recommended to be on at least 5 acres.
2. One horse per acre is a rule of thumb, but each operation will be evaluated on a case by case basis.
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, and other accepted practices for horse care. Best Management Practices should be used.
4. There should be at least three registered brood mares in production, a stallion, or evidence of stud service or artificial insemination. Registrations for all horses and breeders certificates must be included with the application.
5. Receipts from the purchase or sale of horses, and expenses incurred from the Ag operation will be required. This applies even if the property is leased.
6. Production of livestock for one's own use and pleasure likely will not qualify for agricultural classification. If the land is used for horse boarding or riding centers, and the income to the property is generated only through this type of operation, the property will likely not qualify for an agricultural classification.
7. An Agricultural Business Plan should be furnished with the application.
8. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, a copy should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

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Miscellaneous Agriculture

1. Poultry, swine, apiaries, blueberries, peaches, pecans, fish hatcheries, and rabbits will be handled on a case by case basis.
2. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
3. An Agriculture Business plan should be furnished with the application. (Farm Statement)

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