



# LES COOK, CFA

## CITRUS COUNTY PROPERTY APPRAISER

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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 1<sup>ST</sup>; so to qualify for timber the following requirements must be completed before January 1<sup>ST</sup>:

- 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 1<sup>ST</sup> 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 1.
  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.

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 1<sup>st</sup> 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.

Any questions about these guidelines should be directed to the Citrus County Property Appraiser's Office at 352-341-6651 or 352-341-6600.

## GENERAL

All applications will be reviewed in the field by one of our Agriculture Specialists to verify the use of the property and to insure the property is appraised properly. There may be additional information requested from the property owner to determine eligibility. If your application is approved you will receive an annual renewal card (green card), please keep this with your records. If there has been a change in use, then return the card to this office.

All applications must be approved or denied and the property owner must be notified by July 1<sup>st</sup> each year.

Any questions about these guidelines should be directed to the Citrus County Property Appraiser's Office at 352-341-6651 or 352-341-6600.