



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 12/00

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name		Return to	
Address		(address of property appraiser)	
Phone			

Parcel ID, legal description:							
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Other :		yrs					

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under? yes no _____

Is the real property leased to others? If yes, attach copy of lease agreement. yes no

Has the real property been zoned to a nonagricultural use at the request of the owner? yes no

As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

Signature

Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. _____ (Date)

Signature

County

Record of Action of County Property Appraiser	
Check the appropriate box below.	
<input type="checkbox"/>	1. Application approved and all lands are classified agricultural
<input type="checkbox"/>	2. Application disapproved and agricultural classification of lands denied on all lands
<input type="checkbox"/>	3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)
_____ Signature, property appraiser	
_____ Date	



CREGG E. DALTON CFA
Citrus County Property Appraiser

Inverness - Main
210 N Apopka Ave., Suite 200
Inverness, FL 34450
(352) 341-6600
(352) 341-6660 Fax

Valuing the property that you value.

www.citruspa.org
ccpaweb@citruspa.org

Crystal River - West Side
1540 N Meadowcrest Blvd., Suite 400
Crystal River, FL 34429
(352) 341-6600
(352) 564-7131 Fax

THIS FORM MUST BE COMPLETED AND RETURNED WITH APPLICATION FORM DR-482 ALONG WITH ALL SUPPORTING DOCUMENTATION BY **MARCH 1ST** TO ENSURE CONSIDERATION FOR AGRICULTURAL CLASSIFICATION. **PLEASE ANSWER ALL QUESTIONS.**

Attach additional pages, if needed to answer fully and completely.

Property ID #'s or AK #'s: _____

Property Location: _____

Owner Name: _____

Applicant Name: _____

1. Do you consider the land as being used principally for a bona fide commercial agricultural Purposes? Yes ___ No ___. If so, explain why and attach a map to clearly identify and locate all non-agricultural and agricultural uses as of January 1st.

2. Describe the agricultural use if any of the land at the ***time of purchase.***

Describe the agricultural use if any of the land as of January 1st.

Describe the agricultural use if any of the land at the time of application.

3. Have you made any agricultural improvements to the property? If so Please describe.

4. Have you made any non-agricultural improvements to the property? If so, please describe.

5. Did you purchase this land with the intent of receiving income from its agricultural productivity?

Yes ___ No ___ Explain: _____

6. Describe your short term and future agricultural goals for this property? _____



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7. Do you own or lease any equipment (tractors, harrows, hay balers, etc.) used to support the agricultural activity on this land? Own Yes ___ No ___
Lease Yes ___ No ___

8. Do you own or lease other agriculture property in Citrus County?

Yes ___ No ___ If yes, please list all the parcels you are currently own or lease on a separate attachment.

9. If this property is leased, a copy of a current and fully executed lease must be attached. Contact Name, Phone Number and Current Address for Lessee is required. If lessee is filing the application on behalf of the property owner, a letter of authorization should be included per F.S. 193.461 (3) (a).

10. Attach a copy of Income & Expense Statement for the agricultural operation of this property. This applies if the parcel is leased; Income & Expenses from the Lessee must be provided.

11. Do you file a Schedule F (Profit & Loss form for farming) with your IRS income tax return? Yes ___ No ___ If yes, attach a copy.

12. Attach a copy of your *Agriculture Business Plan or Farm Statement*. If you are applying for Timberland, a current *Forest Management Plan* prepared by a professional forester dated prior to January 1st is required and must be updated every 5 years.

13. I give written authorization to **Citrus County Property Appraiser Office** permission to access my property listed on this application, for inspection of use. Yes ___ No ___

Combination Code _____

Please see the Supporting Documentation Help Sheet of suggested items to submit with your application package as it applies to your commercial agribusiness.

Signature: _____ Date: _____

Print Name: _____ Phone# _____

E-Mail: _____

**** Go to WWW.CitrusPA.org – Under the Agriculture tab for FAQ’s and Agricultural Guidelines.**

Please be assured that all information is held in the strictest of confidence as required by **F.S. 193.027(3)**

193.461(3)(a) Lands may not be classified as agricultural lands unless a return is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser may require the taxpayer or the taxpayer’s representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose.



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Supporting Documentation Help Sheet

Thank you for your interest in Agriculture Classification. Please see below a list of *suggested items* to submit with your Agricultural Application Package, as it applies to your commercial operation and your agribusiness.


- Proof of Sales or Purchase of Stock
- Premise ID Number
- Forestry Management Plan
- Copies of receipts for purchase of Feed, Seed, Hay, Fertilizer or Herbicide. Or any other receipts for items utilized in your commercial agricultural operation.
- Copies of receipts for the sale of Hay, Seed, Vegetable or Fruit Products.
- Copies of Veterinarian Bills
- Coggins Reports (Equine)
- Copy of State issued Nursery Certificate
- Stud Contract or Artificial Insemination (AI) Documentation, Ultra Sounds
- Copy of a Lease Agreement with Contact Information for Lessee
- Copy of Hay Crop Harvest or Row Crop Contract with Contact Information for Lessee
- Liability Insurance on Lessee
- Tree orders, Planting or Harvesting Timber Invoices
- Fire lane plowing/discing contracts
- Agricultural/Farm Business Plan or Farm Statement
- Copy of Tangible Personal Property Return www.citruspa.org
- Copy of Best Management Practice, Notice of Intent (NOI)
[Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)
- Any applicable Licenses obtained through Florida Department of Agriculture
- **Any other items pertaining to your specific agricultural business that you feel we may find helpful when we review your application package.**

****Additional information is available to you at www.citruspa.org under the Agriculture tab.**

Please be assured that all information is held in the strictest of confidence as required by Law. Chapter 195.027(3) F.S.

If you have any questions, you may call the Agriculture Department directly at (352) 341-6651 or E-mail ag@citruspa.org Our Fax Number is (352) 341-6515

STATE OF FLORIDA COUNTY OF CITRUS 2024	CREGG E. DALTON, CFA CITRUS COUNTY PROPERTY APPRAISER 210 N APOPKA AVE SUITE 200 INVERNESS, FL 34450 PHONE NUMBER: (352) 341-6648	TANGIBLE PERSONAL PROPERTY TAX RETURN Confidential 193.074 FS. As Required by 193.052 & 193.062 FS. Return To Citrus County Property Appraiser By April 1 To Avoid Penalties
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BUSINESS NAME (DBA) AND MAILING ADDRESS:	FEDERAL EMPLOYER IDENTIFICATION NUMBER IF APPLICABLE <input type="text"/> - <input type="text"/>	NAICS NUMBER <input style="width:100%;" type="text"/>
AK #	CONFIDENTIAL	 PHYSICAL LOCATION:

PLEASE PRINT OR TYPE EXCEPT FOR SIGNATURE

This return is subject to audit with all records kept by you. Incomplete entries are subject to penalties.

1. Owner or person in charge. Corporate Name: Phone: Fax: 2. Physical Location (no PO Boxes): 3. City, if within incorporated limits 4. Do You File a TPP Tax Return Under Any Other Name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on your most recent return 5. Date You Began Business In This County: Fiscal Year My Fiscal year ended before Dec 31 of last year, but <input type="checkbox"/> Yes <input type="checkbox"/> No This return reflects additions and deletions through Dec 31.	6. Describe Type or Nature of Your Business: 7. Trade Level: (Check as Many as Apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Leasing/Rental <input type="checkbox"/> Other 8. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Under what name & where 9. Did your business close prior to Jan 1 of this year? When? 10. Did this business change owners prior to Jan 1 of this year? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If answer is no, skip questions 11 and 12.)</i> 11. Current Owner of the Business: 12. Date Sold: Month _____ Year _____ Sale Price:\$
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SECTION #1 LEASED, LOANED, AND RENTED TANGIBLE ASSETS AT BUSINESS LOCATION JANUARY 1.

COMPLETE IF YOU HOLD OR USE EQUIPMENT BELONGING TO OTHERS AT THIS LOCATION - EQUIPMENT NOT REPORTED IN SECTION 3

NAME/ADDRESS OF OWNER/LESSOR	LEASE/CONTRACT NUMBER	DESCRIPTION	YEAR ACQUIRED	LEASE TERM	RENT PER MONTH	RETAIL INSTALLED COST NEW	LEASE/PURCHASE OPTION YES	LEASE/PURCHASE OPTION NO

SECTION #2 EQUIPMENT OWNED BY YOU AT ANOTHER LOCATION JANUARY 1.

COMPLETE IF YOU LEASE, LOAN, AND/OR RENT EQUIPMENT TO OTHERS AT ANOTHER LOCATION - EQUIPMENT NOT REPORTED IN SECTION 3

COMPANY AND LOCATION OF EQUIPMENT	LEASE/CONTRACT NUMBER	DESCRIPTION	YEAR ACQUIRED	LEASE TERM	RENT PER MONTH	RETAIL INSTALLED COST NEW	LEASE/PURCHASE OPTION YES	LEASE/PURCHASE OPTION NO

Under penalties of perjury, I declare that I have read this tax return and the accompanying schedules and statements and the facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.		Attach separate sheets as necessary \$25,000 Exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No Penalty %	
Signature Taxpayer	Title	Date	APPRAISER NOTES:
Signature Preparer	Preparer ID number	Date	
Address	Phone	Date	

CC-405 (Revised 09/2023)

Sign and date your return, send the original to the county property appraiser's office by April 1. Unsigned returns cannot be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate) consult your appraiser. By filing this form, you are applying for the \$25,000 exemption.

