



"Let's talk about AG...."

It's a new year, welcome 2023!! January 1, that is a big deal here at the Citrus County Property Appraiser's office. January 1st is the statutory assessment date for all property. We like to say "it is how it is as of January 1st". In this month's guest column, I wanted to touch on the topic of Agricultural Classification. Did you know that the Citrus County Property Appraiser's office and the other 66 counties in the State of Florida offer an *Agriculture Classification*? There seems to be a lot of confusion about how you get "ag", when is the deadline, zoning, can I have a few farm animals and get ag? In this month's article, hopefully we can clear some of the questions up. One thing to remember is that the Citrus County Property Appraiser's office is bound by Florida Statutes. We make no exceptions for anyone!

Since I brought up statutes let's talk about the main one that dictates a lot of what we do and decide. The Agricultural Classification is pursuant to Florida Statutes 193.461 (3) (b) which reads, "Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land."

We review every application on a case-by-case basis. Every property stands on its own and that goes for even if the property had previously been classified as Agricultural, that doesn't mean it is currently. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration: The length of time the land has been so used. Whether the use has been continuous. The purchase price that was paid. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.

Only those land parts used in the commercial agricultural endeavor are included in the Agricultural Classification. A home, surrounding land and the outbuildings are not included. If the home is the owner's primary residence, the owner may apply for a Homestead Exemption.

Like the homestead exemption, the Agricultural Classification has an annual filing period which is between January 1st and March 1st. However, January 1st is the statutory assessment date for all property, therefore, to qualify for agricultural classification a property must be in bona fide agricultural use on or before that date or otherwise a reasonable effort must have been made to place the property in bona fide agricultural use by January 1st.

Like I previously stated, just because a property previously had the agricultural classification, doesn't mean that there will always be ag. The agricultural classification is not transferable to a new property owner. If a property is sold or the ownership transferred in some way, a new application for agricultural classification by the new

property owner must be timely filed if the property is continued in bona fide agricultural use. This even means family. For example, if a father sells his property to another family member the agricultural classification will not transfer automatically. The family member that becomes the new owner will have to apply on their own merit. Even if the land had been in the family for generations. Also, if the use of an agricultural property is changed or discontinued, it is important to notify the Property Appraiser's office of such change.

We often get questions if someone can have a few chickens or goats, etc. and get an agricultural classification. Remember, only "bone fide" *commercial* agricultural use would qualify a parcel for an ag classification. A hobby farm, horses for pleasure, or personal use such as feeding a steer for personal consumption or chickens for personal egg consumption, etc. would not qualify as a bone fide agribusiness.

If a parcel is zoned "agricultural" by the county, this does not mean it is automatically eligible for the classification. Only land that is being utilized for a "bona fide" agricultural commercial business producing either food or fiber to benefit the economy, with the intent of earning a profit, would be considered for the benefit of agricultural classification.

The Citrus County Property Appraiser's office is often told how amazing our website is compared to others. We pride ourselves in having state of the art mapping features, the ability to file for homestead online, search our property database, etc. But did you know that we also have an entire section dedicated to Agriculture. There are multiple sections that cover different guidelines, types of agricultural use, Ag F.A.Q. as well as the application to apply for the classification. We understand that sometimes the classification can seem a little tricky, or hard to understand, so we are here to help answer any questions you may have. Feel free to contact our office at (352) 341-6600 or stop into our Inverness Office and speak with our Agriculture Specialist or Commercial Department Manager.

Sincerely,
Cregg E. Dalton, CFA
Citrus County Property Appraiser

Lets talk more about AG...

2023 Filing Period
January 1, 2023 - March 1, 2023.

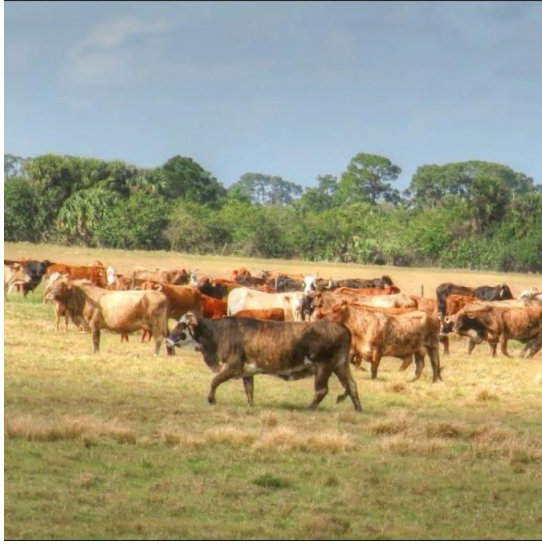
F.S. 193.461, 570.86, 597.0015, 823.14

For more information or to print the Agriculture Classification application, please visit our webpage link below. Any questions regarding the Ag Classification, please contact our Ag Specialist, Lori Olson at (352)-341-6651.

[Agricultural Classification](#)

County Permit Miscommunication

People often purchase vacant land and want to get electric, drill a well, build a barn or add a shed. County Policy is that permitting will not be issued for any of these items unless a permit is being pulled for a commercial or residential dwelling. When the property owner is not



doing such the county will often advise that if they have "AG" then they don't have to go through the normal permit process and will refer the property owner to contact our office to get AG.

Important Information

How are you starting off 2023?

IN 2022 DID YOU...

- GET MARRIED
- BUY A NEW HOME
- TURN 65 & HAVE A COMBAT RELATED DISABILITY?
- ENTER YOUR PROPERTY INTO A TRUST
- GET DIVORCED
- RECORD A NEW DEED FOR YOUR PROPERTY



CREGG E. DALTON CFA
Citrus County Property Appraiser



How are you starting off 2023??

Any of these life altering changes could effect the exemptions or cap on your property for the 2023 tax year. We welcome you contact our office at (352) 341-6600 to speak with a customer service professional.

What is this?

Did you come home and find a orange tag on your door, or see a person on your security cameras or camera door bell?

The reasons you might have seen an orange tag at your door are because one of our field staff members were there to follow up on a recent **permit** that you pulled, a **sale** had taken place, or we were doing a **five year review**, per Florida Statute 193.023(2).

There are often times that we might need further information from you and will request that you give us a call. If no further action is required and we were able to obtain all the information needed than you are good to go.

A reminder that all of our field staff members will be in a marked Citrus County Property Appraiser vehicle, they will always have a badge with our logo, their name & photo on it. As well as they will be in a grey fishing shirt with our logo on the front.

If you have any questions, feel free to contact our office at (352) 341-6600.



CREGG E. DALTON CFA
Citrus County Property Appraiser

Valuing the property that you value.

SORRY WE MISSED YOU!

A representative of the **Citrus County Property Appraiser's Office** visited your property.

ALT KEY # _____

VISIT REASON

SALE

PERMIT _____

5 YEAR REVIEW

**NO ACTION IS REQUIRED
A FULL PROPERTY REVIEW HAS BEEN
CONDUCTED**

PLEASE CONTACT

Name : _____

Phone : _____

Inverness

210 N. Apopka Ave.
Suite 200
Inverness, FL 34450
352-341-6600

CRYSTAL RIVER

1540 N. Meadowcrest Blvd.
Suite 400
Crystal River, FL 34429
352-341-6600



WWW.CITRUSPA.ORG



@CITRUSCOUNTYFLPROPERTYAPPR

HOMESTEAD REMINDER

**YOU MAY SAVE OVER \$500
EACH YEAR ON YOUR PROPERTY
TAXES WITH HOMESTEAD
EXEMPTION!**



If you own this home as your permanent residence, you may qualify. However, you must file by March 1. Visit our website at **www.citruspa.org** or scan the QR code above to file your application on-line today.

Additional Tax Exemptions Are Available For:

- Widowed
- Blind
- Totally & Permanently Disabled
- Deployed Military
- Disabled Veterans/ surviving spouse
- Surviving spouse of Veteran who died while on active duty
- First responder totally and permanently disabled in the line of duty or surviving spouse
- Combat Disabled Veterans age 65+ / surviving spouse

Monthly E-Newsletter Sign Up



Get news from Citrus County Property Appraiser's Office in your email inbox. Sign up at **www.citruspa.org** or scan the QR code.

- Office Highlights
- Important tax-roll information
- Letter from the Property Appraiser

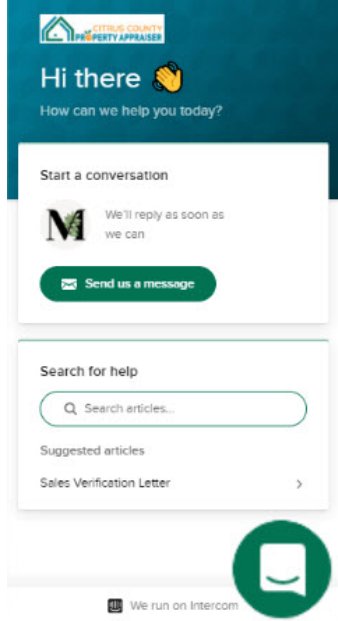
2023 New Home

If your home was built in 2022, your previous tax bill was based on the land value only. On **January 1, 2023**, your home will be added to the tax roll. Which means the tax bill you receive in November from the Tax Collector's office will be higher than last years.



Live Chat Feature

Do you have a question regarding the



Property Appraiser's office and don't want to call us?

In 2021 we added the live chat feature to our website. It is the green icon on the bottom right corner of the citruspa.org website.

The Search Articles section is an informational highway for our users. Or you can chat with an actual employee of the Citrus County Property Appraiser's office during working business hours.

Online Printable Brochures

Did you know that we have several printable brochures on our website? They are packed with valuable information about the different exemptions we offer, hurricane preparation, buying/selling a home, etc. Title Companies / Realtors - Feel free to use these brochures with your closing documents!

Printable Brochures



Property Taxes Due

If you haven't paid your property taxes to the Citrus County Tax Collector's office yet, you still have time to pay them in the month of **January**. This month you will receive a a **2%** discount.

Visit citrustc.us to pay them today.



Save

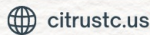


CREGG E. DALTON CFA
Citrus County Property Appraiser

Valuing the property that you value.

On Your Property Taxes by Paying Before
the March 31st Deadline

PAY NOW



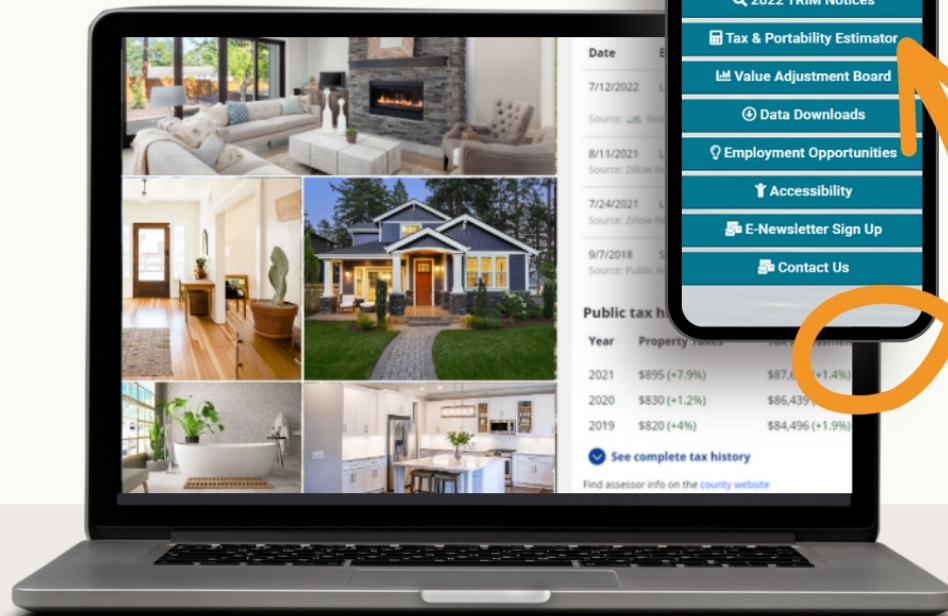
citrustc.us

For questions, more information about tax payments or
signing up for the installment plan, please contact the
Citrus County Tax Collectors office at (352) 341-341-6500



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Visit citruspa.org and use the Tax & Portability Estimator to determine your tax amount.

Previous property taxes listed on Zillow, Realtor.com or the MLS aren't

what you will be paying after you purchase the home. Those are the *current* owners tax amounts.

Property taxes may be affected with change in ownership. When buying real estate property, **you should not assume that property taxes will remain the same.** Whenever there is a change in ownership, the assessed value of the property may reset to full market value, which could result in higher property taxes.

Homestead E-File

We are currently accepting applications for 2023.

This e-filing service is currently available for homestead exemption only. You may qualify for additional exemptions. Select from the list of available exemptions while filling out the homestead exemption application.

A customer service representative will contact you if additional documentation is required. For more information, please contact our office: [Email](#) or (352) 341-6600.

Before proceeding, please read the following:

- To be eligible for homestead exemption, you must be a permanent resident of Florida, who owns and occupies real property as of January 1 of the year in which you are applying.
- If you have recently closed on your property, please allow our office 30 to 60 days from your closing date to process the deed and ownership change. **Click this link to check the ownership status of your property.**
- If your property is secured from public record per **Chapter 119, Florida Statutes**, you will need to file homestead exemption by mail or in person.

Please have the following information available for all applicants:

- Florida Driver's License or ID card reflecting homestead address
- Florida vehicle tag number and/or voter registration reflecting homestead address
- Social Security number, Date of Birth, Date of Occupancy, Marital Status, and Phone number
- **If married, you will also need the above information for your spouse**
- Your previous address

FREE Property Fraud Alert Service

The Citrus County Clerk of the Circuit Court & Comptroller's Office offers a free monitoring service to help detect fraudulent documents, such as a deed, that may be recorded in Official Records with your or your business' name on it.



**Protect your
Citrus County, FL
Property Records**



- FREE service
- Unsubscribe at any time
- Alerts via email
- Safeguard your info

www.citrusclerk.org/RAN 352-341-6424, option 2

The free Alert Service will send you the Official Records document number and link via email for you to review the document on the Clerk's website and take action, if necessary.

[Sign Up Here](#)

Office Closings - Happy Holidays



Happy New Year

**OUR OFFICES WILL BE
CLOSED**

**MONDAY, JANUARY 2, 2023
IN OBSERVANCE OF
NEW YEAR'S DAY**

WE WILL REOPEN, TUESDAY, JANUARY 3, 2023



CREGG E. DALTON CFA
Citrus County Property Appraiser

Valuing the property that you value.

Stay Connected



(352) 341-6600



ccpaweb@citruspa.org



CitrusCountyFLPropertyAppr

citruspa.org



Inverness

210 N. Apopka Ave. Suite 200
Inverness, FL 34450

Crystal River

1540 N. Meadowcrest Blvd. Suite 400
Crystal River, FL 34429

Citrus County Property Appraiser | 210 N Apopka Ave, 200, Inverness, FL 34450

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with



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