



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482  
R. 01/23  
Rule 12D-16.002,  
F.A.C.  
Effective 01/23

**FLORIDA** This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

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

Parcel identification number or 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			yrs	20__				
Number of livestock	_____			20__				
Timberland			yrs	20__				
Poultry, swine, or bee yards			yrs	Date purchased		Purchase price		
Aquaculture products			yrs					
Other :			yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. ☐ yes ☐ no

If yes, name on the return: \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ 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."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____	_____	_____
Signature	Print name	Date

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

_____	_____
Signature, property appraiser or designee	County

## Record of Action of County Property Appraiser Check the appropriate box below.

- ☐ 1. Application approved and all lands are classified agricultural
- ☐ 2. Application disapproved and agricultural classification of lands denied on all lands
- ☐ 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

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[www.citruspa.org](http://www.citruspa.org)  
[ccpaweb@citruspa.org](mailto:ccpaweb@citruspa.org)

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THIS FORM MUST BE COMPLETED AND RETURNED WITH APPLICATION FORM DR-482 ALONG WITH ALL SUPPORTING DOCUMENTATION BY **MARCH 1<sup>ST</sup>** 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 1<sup>st</sup>.

**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 1<sup>st</sup>.

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? \_\_\_\_\_

**7. Completed forms by FDACS of Best Management Practice must be attached.**



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**8.** 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 \_\_\_\_

**9.** 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.

**10.** 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).**

**11.** 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.

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

**13.** 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 1<sup>st</sup> is required and must be updated every 5 years.

**14.** 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](http://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 Livestock
- Premise ID Number
- Forestry Management Plan
- Copies of receipts for purchase of Livestock, Feed, Seed, Hay, Fertilizer, Herbicide, or any other receipts for items utilized in your Commercial Agricultural Business
- Copies of receipts for the sale of Livestock, Timber, Hay, Seed, Vegetable or Fruit Products
- Copies of Veterinarian Bills related to Commercial Agriculture Business
- Coggins Reports (Equine)
- Copy of State issued Nursery Certificate
- Stud Contract or Artificial Insemination (AI) Documentation, Ultra Sounds
- Copy of a Lease Agreement with Full 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](http://www.citruspa.org)
- Completed forms by FDACS of Best Management Practice  
[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](http://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 [lolson@citruspa.org](mailto:lolson@citruspa.org). Our Fax Number is (352) 341-6515.

STATE OF FLORIDA COUNTY OF <b>CITRUS</b> <b>2025</b>		CREGG E. DALTON, CFA CITRUS COUNTY PROPERTY APPRAISER 210 N APOPKA AVE SUITE 200 INVERNESS, FL 34450 PHONE NUMBER: (352) 341-6648		<b>TANGIBLE PERSONAL PROPERTY TAX RETURN</b> Confidential 193.074 FS. As Required by 193.052 & 193.062 FS. <b>Return To Citrus County Property Appraiser By April 1 To Avoid Penalties</b>			
BUSINESS NAME (DBA) AND MAILING ADDRESS:		FEDERAL EMPLOYER IDENTIFICATION NUMBER IF APPLICABLE		NAICS NUMBER			
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.			6. Describe Type or Nature of Your Business:				
Corporate Name:			7. Trade Level: (Check as Many as Apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing				
Phone: Fax:			<input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Leasing/Rental <input type="checkbox"/> Other				
2. Physical Location (no PO Boxes):			8. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No				
3. City, if within incorporated limits			Under what name & where				
4. Do You File a TPP Tax Return Under Any Other Name? <input type="checkbox"/> Yes <input type="checkbox"/> No			9. Did your business close prior to Jan 1 of this year? When?				
Name on your most recent return			10. Did this business change owners prior to Jan 1 of this year? <input type="checkbox"/> Yes <input type="checkbox"/> No				
5. Date You Began Business In This County: Fiscal Year			(If answer is no, skip questions 11 and 12.)				
My Fiscal year ended before Dec 31 of last year, but <input type="checkbox"/> Yes <input type="checkbox"/> No			11. Current Owner of the Business:				
This return reflects additions and deletions through Dec 31.			12. Date Sold: Month Year Sale Price:\$				
SECTION #1 LEASED, LOANED, AND RENTED TANGIBLE ASSETS AT BUSINESS LOCATION JANUARY 1.							
COMPLETE IF YOU HOLD OR USE EQUIPMENT <b>BELONGING TO OTHERS</b> 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 NO
SECTION #2 EQUIPMENT OWNED BY YOU AT ANOTHER LOCATION JANUARY 1.							
COMPLETE IF YOU LEASE, LOAN, AND/OR RENT EQUIPMENT TO OTHERS <b>AT ANOTHER LOCATION</b> - 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 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		
Signature Taxpayer					\$25,000 Exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No		Penalty %
					APPRaiser NOTES:		
Signature Preparer							
Preparer ID number					Date		Signature Deputy
Address					Phone		
					Date		
CC-405 (Revised 10/2024)							

Any asset that has not been physically removed from the premises should not be deleted from the list. Social security numbers obtained for tax administration purposes are confidential under sections 119.071 and 192.0105, Florida Statutes, and not subject to disclosure as public records.

## TANGIBLE PERSONAL PROPERTY ASSET LIST JANUARY 1.



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CONDITION  
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(A)VERAGE  
(P)OOR

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## REQUIRED FORM WHEN APPLYING FOR CROPLAND/HAY USE

**This form must accompany your Application and Return for Agricultural Classification of Lands DR-482**

Location of parcel(s): \_\_\_\_\_

Hay - Minimum of 2 cuts per year				
# of acres	Variety of hay harvested	Date Cut	# of rolls cut per harvest	# of rolls cut per harvest

Fertilizer/Dolomite				
# of acres	Lbs. of Fertilizer per acre	Date applied	Lbs. of Dolomite applied	Lbs. of Dolomite applied

Herbicide				
# of acres	Rate of application per acre	Date applied	Name of Herbicide	

Owner Signature \_\_\_\_\_ Date: \_\_\_\_\_

Lessee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Lessee's Mailing Address: \_\_\_\_\_

Lessee's Contact #: \_\_\_\_\_

**This form must be filled out in its entirety and accompany the DR-482 or your application will be Denied.**

If you have any questions, please contact 352-341-6651 or email [ag@citruspa.org](mailto:ag@citruspa.org)



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## Guidelines for Agriculture Classification of Lands

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

Pursuant to [Florida Statutes 193.461\(3\) \(a\)](#) No lands, shall be classified as agriculture lands unless an application/return is filed on or before March 1 of each year. Only lands which are primarily used for bona-fide agricultural purposes shall receive an Agricultural Classification. "Bona-fide agricultural purposes" means good faith **commercial** agricultural 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.

**Leased Property:** If the property is leased, a copy of the lease must be furnished with the Agricultural Application/Return. If the lessee is filing the application/return on behalf of the property owner, a letter of authorization should be included pursuant to [Florida Statute 193.461 \(3\) \(a\)](#).

These guidelines, while specific, are still "guidelines." The granting or denying of all or part of a particular application/return 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.





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## Pasture Land

1. Should be 10 Acres or used in conjunction with other parcels.
2. Property must be properly fenced to contain livestock and free of harmful debris.
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 herd is tagged, please provide tag identification numbers and/or branding information.
7. If rotating pastures, provide list of all parcels included in the operation; where livestock are currently grazing; and the rotation schedule.
8. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
9. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation.**
10. An Agriculture Business plan should be furnished with the application/return. (Farm Statement)
11. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
12. 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.
13. Specialty livestock will be considered on a case-by-case basis.
14. **Best Management Practices should be the guide for stocking and management of the operations.**  
Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)

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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/returns will be reviewed in the field by one of our Agriculture Specialists to verify the use of the property and to ensure the property is appraised properly. There may be additional information requested from the property owner to determine eligibility. If your application/return 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/returns 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.



## Cropland

1. Should be **10** acres or used in conjunction with other parcels.
2. "Row Crops" is used in reference to those agriculture products referred to as vegetables and are recommended to be on at least 5 acres.
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. A minimum of two (2) cuts are expected within a twelve (12) month period.  
**NOTE: Seasonal weather, lack of rain, and/or soil type will be considered.**
7. Provide variety of hay harvested.
8. Provide the number of rolls cut per harvest and price per roll.
9. An indicated effort must have been made to maintain and care sufficiently for this type of land, i.e., fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc.
10. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
11. If the property is not leased, the **owner must submit cutting agreement** or show tangible personal property return is filed for bailing equipment.
12. An Agriculture Business plan should be furnished with the application/return. (Farm Statement)
13. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
14. 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.
15. **Best Management Practices should be used.**

Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)

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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 20 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<sup>st</sup>.
  4. The stand must be commercially planted pines, or predominantly stands of merchantable natural stand of pines or merchantable hardwood, should be at least 20 acres, which will be reviewed on a case-by-case basis whether or not there has been sufficient management of the timber i.e., fire lanes, under brushing, reforestation. Hardwood and/or cypress are approved on a case-by-case basis.
  5. Merchantability of the timber and whether or not management had been sufficient are factors considered in granting the classification. If a site is too small to be of interest to a harvesting company, or too difficult to access for harvesting, then it may not be practical for commercial viability.
  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.
  7. If recently harvested, provide contract(s) for trees and a timeline to replant.
  8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
  9. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
  10. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation.**

11. Christmas tree production will be considered as nursery land and evaluated on a case-by-case basis.
12. 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.
13. Unmanaged trees on an owner's property do **NOT** qualify as a commercial timber operation.
14. **Best Management Practices should be use.**  
Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)

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**Leased Property:** If the property is leased, a copy of the lease must be furnished with the Agricultural Application/Return. If the lessee is filing the application/return on behalf of the property owner, a letter of authorization should be included pursuant to [Florida Statute 193.461 \(3\) \(a\)](#).

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

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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 a 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. List of the type of plants grown in nurseries must be submitted with the application/return.
4. Receipts for the sale of stock and expenses incurred from the Ag. operation will be required.
5. If the property is leased, the lease must be in effect as of January 1<sup>st</sup>, and contain the full contact information for the lessee and a copy of the current lease be furnished as well as the lessee **must show a tangible person property return is filed for equipment used in the operation** with the application/return for classification.
6. If the property is not leased, **owner must show tangible person property return is filed for equipment used in the operation**
7. An Agriculture Business plan should be furnished with the application/return. (Farm Statement)
8. 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.
9. **Best Management Practices should be used.**

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## Citrus Lands

1. Land must be in use by January 1<sup>st</sup>.
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. Groves are recommended to be at least 10 acres. The operation should be of sufficient size to support and sustain the operation.
5. Trees must be planted prior to January 1<sup>st</sup> or land must be prepared for planting and trees purchased by January 1<sup>st</sup> (must include supporting documents) and planted by the end of February.
6. If irrigated please describe the type of irrigation.
7. State agriculture certificate and occupational license.
8. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation**.
9. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation**.
10. An Agriculture Business plan should be furnished with the application/return. (Farm Statement)
11. 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/return.
12. **Best Management Practices should be used.**

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## Commercial Horse Breeding Operation

1. Horse breeding operations are recommended to be on at least 10 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.
4. Breeding requires documented proof of being an established breeder, i.e., foaling records, stud contracts, etc. Sales are required.
5. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation**.
6. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation**.
7. There should be at least three registered brood mares in production, a stallion, or evidence of stud service or artificial insemination. If breeding is accomplished by artificial insemination, copies of the documentation must be included with application. Registrations for all horses, breeder's certificates, as well as current Coggins **must** be included with the application/return.
8. 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.
9. Production of livestock for one's own use and pleasure will not qualify for agricultural classification. If the land is used for horse boarding or riding centers, and the income from the property is generated only through this type of operation, the property will likely not qualify for an agricultural classification.
10. An Agricultural Business plan should be furnished with the application/return.
11. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, a copy should be submitted.
12. To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.
13. **Best Management Practices should be used.**

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## Miscellaneous Agriculture

1. Poultry, swine, blueberries, peaches, pecans, fish hatcheries, and rabbits will be handled on a case-by-case basis.
2. An indicated effort must have been made to maintain and care sufficiently and adequately for the land.
3. A description of crop or livestock types, receipts for sales of products and expenses incurred from the agricultural operation will be required.
4. An Agricultural Farm (business) plan should be submitted with the application.
5. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
6. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation.**
7. Any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
8. All operations should be of sufficient size so that the income produced will sustain the entire operation and make a profit.
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## Apiculture (Bees)

1. Certificate of Apiary registration in effect as of the statutory assessment date (January 1<sup>st</sup>). If property is zoned non-agriculture, an executed Beekeeper's Compliance Agreement should be included. The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper.
2. Beekeepers Federal Income Tax return (FITR) for prior year's apicultural activity.
3. If Honey Sales, provide copies of honey sales receipts.
4. If Honey Production, provide documentary proof of beekeeper access to honey extraction equipment.
5. If Bee Breeding, provide copies of queen or bee sale receipts.
6. If Bee Pollination, provide copies of all pollination contracts entered into during the six months preceding the statutory assessment date and the six months following the statutory assessment date. If bees are being used for pollination in other locations, pollination schedule should also be submitted.
7. Proof of Liability Insurance policy in effect as of the statutory assessment date.
8. An Agriculture Farm (Business) plan should be submitted with the application/return.
9. When leasing property, the farming lease agreement between property owners and commercial beekeeper should be submitted. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, lease term, parcel identification number, leased acreage, number of colonies, lease start date, lease terms, lease renewal policy, and exchange in value(compensation).
10. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
11. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation.**
12. Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.
13. To make a determination of bona-fide agricultural use, these factors will be considered on a case-by-case basis.
14. **Best Management Practices should be used.**  
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The Property Appraiser would use the operational footprint guideline when granting agriculture classification based on apiculture uses when there is no discernable forage present on the property. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicular ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation.

### Foraging Areas

When considering foraging areas, a list of specific on-site nectar and/or pollen producing qualifying plants must be submitted with a property sketch depicting the location of beehives and foraging plant sources along with their

blooming periods. Bees must be on site during the blooming period of the qualifying plants. Forage will be granted according to the following guidelines:

- 0.10 – 5 acres requires 24 hives on site.
- 5.10 – 10 acres requires 36 hives on site.
- 10.1 – 15 acres requires 48 hives on site.
- 15.1 – 20 acres requires 64 hives on site.
- Over 20 acres requires 64 hives plus 2 hives per additional acre.

The Property Appraiser's office must conduct periodic site visits to verify the numbers of active beehives and to identify forage sources located on the property identified in the submitted business plan and/or property sketch. It is advisable to submit a business plan that clearly defines the apicultural activity.

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## Commercial Goat/Sheep Operation

1. Goat/Sheep Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock and free of harmful debris.
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e., fertilizing, mowing, weeding, herbicide applications for the removal of unwanted and toxic vegetations etc.
4. Receipts from the purchase or sale of goats/sheep, and any expenses incurred from the agricultural operation must be provided.
5. An Agriculture Business plan should be furnished with the application/return.
6. Provide a copy of all goats/sheep identification numbers. All goats/sheep moved intrastate, interstate, or by change of ownership for any purpose must be officially identified to the flock/herd of birth, as required by USDA C.F.R. 79.2(2008). Ear tags must be permanent and tamper proof, and may be obtained from the Florida Department of Agriculture. Contact: Division of Animal Industry @ 850-410-0900 or [www.doacs.state.fl.us/ai](http://www.doacs.state.fl.us/ai).
7. If the property is leased, the lease must be in effect as of January 1<sup>st</sup> and contain the full contact information for the lessee. A copy of the current lease must be furnished with the application/return for classification. In addition, the lessee must show that a **tangible personal property return is filed for the equipment used in the operation.**
8. If the property is not leased, the **owner must show a tangible personal property return is filed for equipment used in the operation.**
9. If rotating pastures, provide list of all parcels included in the operation; where livestock are currently grazing; and the rotation schedule.
10. A copy of any licenses, permits, or agriculture certificates required by federal, state, or local governments must be submitted.
11. To make a determination of bona fide agricultural use, these factors will be considered on a case- by- case basis.
12. **Best Management Practices should be the guide for stocking and management of the operations.**  
**Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)**

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

Pursuant to [Florida Statutes 193.461\(3\) \(a\)](#) No lands, shall be classified as agriculture lands unless an application/return is filed on or before March 1 of each year. Only lands which are primarily used for bona-fide agricultural purposes shall receive an Agricultural Classification. "Bona-fide agricultural purposes" means good faith **commercial** agricultural 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.

**Leased Property:** If the property is leased, a copy of the lease must be furnished with the Agricultural Application/Return. If the lessee is filing the application/return on behalf of the property owner, a letter of authorization should be included pursuant to [Florida Statute 193.461 \(3\) \(a\)](#).

These guidelines, while specific, are still “guidelines.” The granting or denying of all or part of a particular application/return 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/returns will be reviewed in the field by one of our Agriculture Specialists to verify the use of the property and to ensure the property is appraised properly. There may be additional information requested from the property owner to determine eligibility. If your application/return 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.