



## 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.**  
**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 application/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.