



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 1st 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.**

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 1st 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/returns must be approved or denied and the property owner must be notified by July 1st 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.