CREGG E. DALTON CFA
Citrus County Property Appraiser

Inverness - Main
210 N Apopka Ave., Suite 200
Inverness, FL 34450
(352) 341-6600
(352) 341-6660/6515 Fax

Valuing the property that you value.

www.citruspa.org
ccpaweb@citruspa.org

Crystal River - West Side
1540 N Meadowcrest Blvd.
Crystal River, FL 34429
(352) 564-7130
(352) 564-7131 Fax

Cropland

1. Should be **5** acres or used in conjunction with other parcels.
2. "Row Crops" is used in reference to those agriculture products referred to as vegetables.
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. If the property is leased, the lease must be in effect as of January 1st, and furnished with the application for classification.
7. An Agriculture Business plan should be furnished with the application. (Farm Statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. 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.

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

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

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