



CREGG E. DALTON CFA
Citrus County Property Appraiser

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Valuing the property that you value.

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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 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.

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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 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.**
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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GENERAL

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

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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 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.**
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.**
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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 1ST, so to qualify for timber the following requirements must be completed before January 1ST

- 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 1ST 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 1st.
 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 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.**
 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 used.**
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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 1st, 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 1st.
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 1st or land must be prepared for planting and trees purchased by January 1st (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 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.**
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)
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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 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.**

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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 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. 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.
9. **Best Management Practices should be used.**
Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)

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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.

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Apiculture (Bees)

1. Certificate of Apiary registration in effect as of the statutory assessment date (January 1st). 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 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.**
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.**
Please reference [Best Management Practices \(BMPs\) at www.fdacs.gov](http://www.fdacs.gov)

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.
7. 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**.
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)

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