



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.

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.