



CREGG E. DALTON CFA
Citrus County Property Appraiser

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Valuing the property that you value.

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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)

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.