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Citrus County Property Appraiser

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Valuing the property that you value.

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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.**
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.