



### Commercial Horse Breeding Operation

1. Horse breeding operations are recommended to be on at least 5 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. Best Management Practices should be used.
4. There should be at least three registered brood mares in production, a stallion, or evidence of stud service or artificial insemination. Registrations for all horses and breeders certificates must be included with the application.
5. 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.
6. Production of livestock for one's own use and pleasure likely will not qualify for agricultural classification. If the land is used for horse boarding or riding centers, and the income to the property is generated only through this type of operation, the property will likely not qualify for an agricultural classification.
7. If property is used for horse boarding, there should be a written agreement between the parties involved. This agreement must include the terms for the lease of pastureland. An agricultural classification is not normally granted for horses only boarded in a stable. There must be some agricultural use of the land involved. An occupational license is required for horse boarding.
8. An Agricultural Business Plan should be furnished with the application.
9. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, a copy should be submitted.
10. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

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 1<sup>st</sup> 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 1<sup>st</sup> 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.