



# LES COOK, CFA

## CITRUS COUNTY PROPERTY APPRAISER

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### Pasture Land

1. Should be 10 Acres or used in conjunction with other parcels.
2. Property must be fenced.
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 the property is leased, the lease must be in effect as of January 1<sup>st</sup>, and furnished with the application for classification.
7. An Agriculture Business plan should be furnished with the application. (Farm Statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. 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.

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.