



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Form DR-482  
R. 12/00

## Section 193.461

This form must be signed and returned on or before March 1st.

The undersigned, hereby request that the lands listed hereon, where appropriate, be classified as Agricultural Lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name Address Phone	Return to: Carey Baker Lake County Property Appraiser 320 W. Main St. Suite A Tavares, FL 32778-3814
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Property ID number, legal description

Lands used primarily for agricultural purposes	Number of Acres	How long in this use?	Agricultural Income from this Property Complete for the past 4 years.				
		yrs.	Year	Crop or Use	Gross Income	Expense	Net Income
Citrus		yrs.	□ □ □ □				
Cropland		yrs.	□ □ □ □				
Grazing land Number of livestock		yrs.	□ □ □ □				
Timberland		yrs.	□ □ □ □				
Poultry, swine, or beeyards		yrs.	□ □ □ □				
Other		yrs.	Date purchased		Purchase price		

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment?  Yes  No

If yes, what name was the tangible return filed under? \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement.  Yes  No

Has the real property been zoned to a nonagricultural use at the request of the owner?  Yes  No

As of January 1 of this year, \_\_\_\_\_, the lands listed above were used **primarily** for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

\_\_\_\_\_  
Signature \_\_\_\_\_ Date

### For Record Purposes Only

This acknowledges receipt of your Application for Agricultural Classification of Lands on \_\_\_\_\_ for the above described property.  
date

\_\_\_\_\_  
Signature, Property Appraiser \_\_\_\_\_ County

### Record of Action of County Property Appraiser Check the appropriate box below.

- 1. Application approved and all lands are classified agricultural
- 2. Application disapproved and agricultural classification of lands denied on all Lands
- 3. Application approved in part and disapproved in part.

Agricultural classification of lands approved on the following described portion. Use this space only if item 3 above is checked.

\_\_\_\_\_

\_\_\_\_\_  
Signature, Property Appraiser \_\_\_\_\_ Date



**Lake County Property Appraiser Supplement to Agricultural Classification Application DR-482**

**THIS FORM MUST BE COMPLETED AND RETURNED WITH APPLICATION FORM DR-482 ALONG WITH ALL REQUESTED ATTACHMENTS BY MARCH 1<sup>ST</sup> TO ENSURE CONSIDERATION FOR AGRICULTURAL CLASSIFICATION. ANSWER ALL QUESTIONS. ATTACH ADDITIONAL PAGES IF NECESSARY IN ORDER TO ANSWER ALL QUESTIONS FULLY AND COMPLETELY.**

**Alternate Key Number** \_\_\_\_\_

1. Do you consider the land as being used PRIMARILY for bona fide commercial agricultural purposes?  
Yes \_\_\_ No \_\_\_ Explain why. Identify and locate all non-agricultural uses as of January 1<sup>st</sup>.

2. Describe the agricultural use, if any, of the land **at the time of purchase.**

Describe the agricultural use, if any, of the land as of **January 1<sup>st</sup>.**

Describe the agricultural use, if any, of the land **at the time of this application.**

3. What agricultural improvements have you made to the property?

4. What non-agricultural improvements have you made to the property?

5. Did you purchase this land with the intent of receiving income from its agricultural productivity?  
Yes \_\_\_ No \_\_\_ Explain:

6. What are your short-term and long-term agricultural plans for this property?

7. Do you own or lease equipment (tractors, harrows, hay balers, etc.) used to support the agricultural activity on this land. Own- Yes \_\_\_ No \_\_\_ Lease- Yes \_\_\_ No \_\_\_

8. Do you own or lease other agricultural property in Lake County?  
Own- Yes \_\_\_ No \_\_\_ Lease- Yes \_\_\_ No \_\_\_ If Yes, list all parcel numbers of a separate attachment.

Note: If the property listed on this application is leased, a copy of a current and fully executed lease must be attached.

9. Have you, or any prior owner, started any proceedings to change the zoning of the property to a non-agricultural use? Yes \_\_\_ No \_\_\_  
Explain:

10. Attach a copy of your Agricultural Business Plan. For timber, a current Timber Management Plan prepared by a professional forester must be attached.

11. Attach a copy of income and expense statement for the agricultural operation of this property. This applies even if the property is leased; income and expenses from the lessee must be provided.

12. Do you file a Schedule F (Profit and Loss Form Farming) with your IRS income tax return? Yes \_\_\_ No \_\_\_ If Yes, attach a copy. Note: All financial information is held confidential by this agency.

**Notice:** Pursuant to F.S.193.461 (3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose.

**Notice regarding citrus:** All citrus lands must be registered with the Florida Department of Agriculture Citrus health response Program (CHRP) and a certificate must be submitted with this application. For the protection of Florida's Citrus Farmers and the Florida Citrus Industry, lands may not qualify for an agricultural classification for a non-citrus use while live non-maintained citrus trees are present.

**Notice regarding residential homesites:** Pursuant to F.S. 193.461(3)(d), 193.011, and 193.155, I understand any portion consisting of a residence and curtilage must be assessed separately. A minimum of one acre for each residence will be removed from the agricultural classification; assessed at current market value; referred to as a homesite; and may be eligible for homestead exemption per F.S. Chapter 196.

**By signing below, whether by the owner, the owner's representative, or a lessee, the owner acknowledges they have read and understand the aforementioned and waived themselves of the opportunity to ask any questions, seek clarification, or obtain additional information prior to this application being considered.**

**Under penalty of perjury, I the undersigned do hereby certify that the statements contained herein are true and correct to the best of my knowledge and belief.**

Signature \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

Phone \_\_\_\_\_

Email: \_\_\_\_\_ (optional)

Email addresses are considered public record under Florida Law and are not exempt from public-records requirements. However, supplying an email address may greatly facilitate our ability to communicate with you should we need additional information or seek clarification regarding your application.

Should you have any questions regarding this application, please contact Glenn Hubbard at 352-253-2162 or email Mr. Hubbard at [AG@lcpafl.org](mailto:AG@lcpafl.org)





# Lake County Property Appraiser's Office

*Carey Baker, CFA, Property Appraiser*

## **GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS**

These guidelines are intended to assistance to property owners planning to file an Agricultural Classification application for purposes of ad valorem assessment.

Please know: pursuant to Florida Statue 193.461, "No lands shall be classified as agricultural lands unless an application is filed on or before March 1<sup>st</sup> ..." and "Only lands which are used primarily for bona-fide agricultural purposes shall be classified agricultural." Bona-fide agricultural purposes means "good faith commercial agricultural use of the land."

JANUARY 1<sup>st</sup> is the statutory date of assessment; therefore, property must be in use as bona-fide commercial agriculture on this date of the year application is being made. It is the responsibility of the applicant to provide the evidence of such use as of January 1.

### **General Information:**

All applications are field checked systematically to verify use and to ensure correct assessments. Additional information may be requested from the applicant to determine continuance of eligibility. This information may include IRS returns, income and expense documents, and purchase or sales receipts.

Any residence on the property causes a minimum of one acre to be removed from the agricultural classification. This acre is assessed at the current market value and is referred to as a home site and may be eligible for homestead if the owner qualifies under Chapter 196, F.S.

Only the acreage that is actually used for the agricultural operation can be classified agricultural. Intent for future use cannot be considered.

Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.

If the application is approved, you will receive notification by July 1st. If the application is denied, you will receive your copy of the denial no later than July 1st. Once an application is approved, you will receive an automatic renewal card at the beginning of each year. Please read this card carefully. If there has been a change in ownership or use, you must notify our office. Some changes may require a new application be filed. Even if the classification has been renewed, the application can still be denied if the operation does not meet the proper criteria from year to year.

The information on this document is meant to be general in nature and provide minimum standards for various commercial farming operations. It does not cover every instance. To make a determination of bona fide agricultural use, the factors listed on the following pages will be considered on a case by case basis. All documentation to be considered should be submitted with application.

Should you have any questions, please contact:

Glenn Hubbard, Agricultural Specialist  
352-253-2162  
Email: [AG@lcpafl.org](mailto:AG@lcpafl.org)

r. 11/08/2018

## **COMMERCIAL COW/CALF OPERATION:**

1. Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced and free of harmful debris to contain livestock.
3. An indicated effort must have been made to maintain and care sufficiently for this type of land, i.e. fertilizing, liming, tilling, mowing, controlled burning, herbicide application for the removal of unwanted and toxic vegetation, etc.
4. Receipts from the purchase or sale of livestock, and expenses incurred from the Ag operation will be required.
5. If herd is tagged, please provide tag identification numbers and/or branding information.
6. An Agricultural Business Plan should be furnished with the application. (Farm Statement)
7. In reference to livestock in relation to parcel size (and by way of example only), one cow on a one-acre parcel likely would not be construed as a **commercial** agricultural operation, while 50 cows on 100 acres could be. The capability of the soil and grass is considered as to the carrying capacity for the livestock for each parcel. Consideration will be given to the equipment and facilities used for livestock maintenance, such as cow pens, feeders, cross fencing, etc. Best Management Practices should be the guide for stocking and management of operations.
8. Specialty livestock will be considered on a case by case basis.
9. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
10. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

## **COMMERCIAL HAY PRODUCTION OPERATION:**

1. Hay fields are recommended to be at least 10 acres or part of a larger agricultural operation.
2. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc. Best Management Practices should be followed.
3. Sales receipts of hay bales will be required.
4. An Agricultural Business Plan should be furnished with the application. (Farm statement)
5. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
6. If property is not leased, owner must submit cutting agreement or show tangible personal property return is filed for bailing equipment.
7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

## **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 followed.
4. There should be at least three registered brood mares in production, a stallion, or evidence of stud service. Registrations for all horses and breeders certificates must be included with the application.
5. Production of livestock for one's own use and pleasure will not qualify for agricultural classification.
6. 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.
7. An Agricultural 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. If the land is used for horse training or riding centers, and the income to the property is generated only through this type of operation, the property will not qualify for an agricultural classification.

## **COMMERCIAL GOAT/SHEEP OPERATION:**

1. Goat/Sheep Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock, and free of harmful debris. Best Management Practices for livestock should be the guide for maintenance of the operation.
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc.
4. Receipts from the purchase or sale of goats/sheep, and any expenses incurred from the agricultural operation must be provided.
5. An Agricultural Business Plan should be furnished with the application.
6. In reference to goats/sheep in relation to parcel size, 25 goats/sheep on a five- acre pasture area of the parcel is the recommended minimum and could likely be construed as a commercial agricultural operation. The capability of the soil and type of grass is considered as to the carrying capacity for the animals on each parcel. Consideration will be given to the equipment and facilities used for the animal maintenance, such as pens, shelters, feeders, cross fencing, etc.
7. Provide a copy of all goat/sheep identification numbers. All goats/sheep moved intrastate, interstate, or by change of ownership for any purpose must be officially identified to the flock/herd of birth, as required by the USDA C.F.R. 79.2(2008). Ear tags must be permanent and tamper proof, and may be obtained from the Florida Department of Agriculture. Contact: Division of Animal Industry @ 850-410-0900 or [www.doacs.state.fl.us/ai](http://www.doacs.state.fl.us/ai)
8. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
9. A copy of any licenses, permits, or agricultural certificates required by federal, state or local governments must be submitted.

## COMMERCIAL CITRUS OPERATION:

1. Groves are recommended to be at least 5 acres or part of a larger operation.
2. Trees must be planted prior to January 1<sup>st</sup> or land must be prepared for citrus planting and trees purchased by January 1<sup>st</sup> (must include supporting documents) and planted by the end of February.
3. Standard plantings are from 90 to 120 trees per acre. Anything less could be considered a hobby and not a true COMMERCIAL venture. The parcel should be of sufficient size to produce the income needed to sustain the entire operation.
4. The number of trees per acre, the variety of the citrus, and the effective age of the trees, is to be submitted with the application.
5. Proper care and management of the grove must be evident and records provided upon request. Best Management Practices should be followed.
6. An Agricultural Business Plan should be furnished with the application. (Farm statement)
7. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
8. All citrus lands should be registered with the Department of Agriculture Citrus Health Response Program (CHRP) and a certificate needs to be submitted with application. [Click here for CHRP information.](#)
9. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
10. Specialty groves and organic operations will be evaluated on a case by case basis.
11. 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.

**IMPORTANT NOTICE:** Grove properties that have, or will be, converted to a non-citrus use may not qualify for another agricultural use while live citrus trees are present. These properties are defined as abandoned groves.

## ABANDONED GROVE

In order for a property to qualify for the abandoned grove classification, the following criteria must be met:

1. The property must have the same and continued ownership as in previous years.
2. The property must have been classified as citrus under Florida Statute 193.461 in previous years.
3. Production documents from the previous 2 years must be provided with application.
4. If citrus trees are still present on the property you may file for the abandoned grove classification. If the citrus is not removed by January 1st of the following year and an abandoned grove compliance agreement is not provided, the agricultural classification will be removed and the property is no longer eligible for the classification.

## COMMERCIAL TIMBER OPERATION:

In order for a property to be considered for an agricultural classification the property must be in use as bona fide commercial agriculture as of January 1<sup>st</sup> of the year the application is applied. Timber is one of the few uses where the planting season runs between October and April which means trees may not be planted before January 1<sup>st</sup>, so to qualify for timber the following requirements must be completed before January 1<sup>st</sup>.

### **Pine trees should not be planted on land with abandon live citrus trees present.**

- A Forest Management Plan or Forest Stewardship.
  - 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 10 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 January1.
  4. The stand must be commercially planted pines or a predominantly natural stand of pines. Hardwood and/or cypress are approved on a case by case basis.
  5. Whether the use will be considered a “bona fide commercial agricultural use” will be based in part on the merchantability of the timber on the tract of land.
  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. Best Management Practices should be used.
  7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
  8. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
  9. Christmas tree production will be considered as nursery land and evaluated on a case by case basis.



## **COMMERCIAL PLANT NURSERY OPERATION:**

1. Plant nurseries are recommended to be at least 1 acre. Best Management Practices should be followed.
2. A State Nursery Registration Certificate and Occupational license are required and copies must be submitted with the application.
3. Only acres actually used for the nursery and service area will be considered a “bona fide” agricultural use.
4. List of the type of plants grown in the nurseries must be submitted with the application.
5. Receipts from the sale of stock and expenses incurred from the Ag operation will be required upon request.
6. An Agricultural Business Plan should be furnished with the application.
7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

## **COMMERCIAL ROW CROP OPERATION:**

1. Row crops (vegetables, beans, peanuts, etc.) are recommended to be on at least 1 acre.
2. Sales receipts and a description of the type of crops are required to be submitted.
3. Production of crops for your own use does not qualify, i.e. garden.
4. An Agricultural Business Plan should be furnished with the application.
5. An indicated effort has been made to maintain and care sufficiently and adequately for the land. Best Management Practices should be followed.
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

## **COMMERCIAL SPECIALTY CROP OPERATION:**

1. Specialty crops are recommended to be on at least 1 acre.
2. Crops include, but are not limited to, blueberries, strawberries, grapes, etc.
3. Sales receipts and a description of the type of crops are required to be submitted.
4. An Agricultural Business Plan should be furnished with the application.
5. An indicated effort has been made to maintain and care sufficiently and adequately for the land. Best Management Practices should be followed.
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

## **MISCELLANEOUS COMMERCIAL AGRICULTURE:**

1. Poultry, swine, apiaries, fish hatcheries, emus, etc. will be considered on a case by case basis.
2. An indicated effort has been made to maintain and care sufficiently and adequately for the land. Best Management Practices should be followed.
3. Sales receipts and a description of the type of crops or live stock are required to be submitted.
4. An Agricultural Business Plan should be furnished with the application.
5. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
6. If property is leased, it must be in effect as of January 1<sup>st</sup> and contain full contact information on lessee and a copy of the current lease must be furnished with the application.

### **193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—**

(1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) Lands may not be classified as agricultural lands unless a return is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted in this section for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 must file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1).

Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the classification, the value adjustment board may grant the classification for the current year. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county.

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- a. The length of time the land has been so used.
- b. Whether the use has been continuous.
- c. The purchase price paid.
- d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
- f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- g. Such other factors as may become applicable.

2. Offering property for sale does not constitute a primary use of land and may not be the basis for denying an agricultural classification if the land continues to be used primarily for bona fide agricultural purposes while it is being offered for sale.

(c) The maintenance of a dwelling on part of the lands used for agricultural purposes does not in itself preclude an agricultural classification.

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the

ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. If a county has waived the requirement that an annual application or statement be made for classification of property pursuant to paragraph (a), the county may, by a majority vote of its governing body, waive the notice and certification requirements of this paragraph and shall provide the property owner with the same notification provided to owners of land granted an agricultural classification by the property appraiser. Such waiver may be revoked by a majority vote of the county's governing body. This paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

(4) The property appraiser shall reclassify the following lands as nonagricultural:

- (a) Land diverted from an agricultural to a nonagricultural use.
- (b) Land no longer being utilized for agricultural purposes.

<sup>f1</sup>(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; loriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture as defined in s. 597.0015; algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.

3. Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to such program or successor programs. Lands under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre on a single-year assessment methodology while fallow or otherwise used for nonincome-producing purposes. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre, on a single-year assessment methodology, during the 5-year term of agreement. However, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(b) Lands classified for assessment purposes as agricultural lands that participate in a dispersed water storage program pursuant to a contract with the Department of Environmental Protection or a water management district which requires flooding of land shall continue to be classified as agricultural lands for the duration of the inclusion of the lands in such program or successor programs and shall be assessed as nonproductive agricultural lands. Land that participates in a dispersed water storage program that is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(c) Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use

during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

<sup>1</sup>(8) Lands classified for assessment purposes as agricultural lands, which are not being used for agricultural production due to a hurricane that made landfall in this state during calendar year 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as otherwise provided by law.

**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX ADMINISTRATION  
PROGRAM  
CHAPTER 12D-5  
AGRICULTURAL AND OUTDOOR  
RECREATIONAL OR PARK LANDS**

**12D-5.001 Agricultural Classification, Definitions.**

**12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.**

**12D-5.003 Dwellings on Agriculturally Classified Land.**

**12D-5.004 Other Factors that May Become Applicable to Classification of Agricultural Land.**

**12D-5.001 Agricultural Classification, Definitions.**

(1) For the purposes of Section 193.461, Florida Statutes, agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History-New 10-12-76, Formerly 12D-5.01.

**12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.**

(1) The property appraiser may determine that the "purchase price paid" for land is inconsistent with agricultural use. A purchase price in excess of the agricultural assessment can be indicative of lack of a "good faith commercial agricultural use" since the agricultural assessment is basically derived by a capitalization of the income to be produced by land in such a use and thus approximates the amount that could be invested consistent with a reasonable return.

(2) Additionally, should the purchase price paid exceed the agricultural assessment by three or more times, a presumption that the land is not used primarily for good faith commercial agriculture purposes is created by Section 193.461(4)(c), Florida Statutes. The mere filing of a return is not sufficient to overcome this presumption created by the purchase price. Instead, the landowner must make a showing of special circumstances such as, but not limited to: 1) need of the acquired property to expand a previously owned agricultural operation; 2) need of the acquired property to facilitate proper drainage of a previously owned agricultural operation; 3) need of the acquired property for ingress or egress related to a previously owned agricultural operation; 4) the need of the acquired property to reestablish an agricultural operation after the owner's previous agricultural operation was terminated due to eminent domain proceedings or other similar circumstances; and 5) when the purchase price includes payment for other than real property, such as improvements on or to the land or deferred income, e.g., forestry.

(3) Furthermore, the presumption created by Section 193.461(4)(c), Florida Statutes, may be defeated by overcoming the appraiser's presumption of correctness as to the agriculturally classified value and demonstrating that the purchase price paid was not three or more times what the agriculturally classified value should be. However, such a showing, while defeating the presumption, would not prevent a denial of the classification if the purchase price paid was, nonetheless, indicative of a lack of good faith commercial agricultural use. Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 195.032, 213.05 FS. History-New 10-12-76, Amended 11-10-77, Formerly 12D-5.02.

**12D-5.003 Dwellings on Agriculturally Classified Land.** The property appraiser shall not deny agricultural classification solely because of the maintenance of a dwelling on a part of the lands used for agricultural purposes, nor shall the agricultural classification disqualify the land for homestead exemption. So long as the dwelling is an integral part of the entire agricultural operation, the land it occupies shall be considered agricultural in nature. However, such dwellings and other improvements on the land shall be assessed under Section 193.011, Florida Statutes, at their just value and added to the agriculturally assessed value of the land.

**12D-5.004 Other Factors that May Become Applicable to Classification of Agricultural Lands.**

(1) Other factors enumerated by the court in *Greenwood v. Oates*, 251 So.2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:

- (a) Opinions of appropriate experts in the fields;
  - (b) Business or occupation of owner; (Note that this cannot be considered over and above or the exclusion of the actual use of the property.) (See AGO 70-123.);
  - (c) The nature of the terrain of the property;
  - (d) Economic merchantability of the agricultural product; and
  - (e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.
- (2) Other factors that are recommended to be considered are:
- (a) Zoning (other than Section 193.461, Florida Statutes), applicable to the land;
  - (b) General character of the neighborhood;
  - (c) Use of adjacent properties;
  - (d) Proximity of subject properties to a metropolitan area and services;
  - (e) Principal domicile of the owner and family;
  - (f) Date of acquisition;
  - (g) Agricultural experience of the person conducting agricultural operations;
  - (h) Participation in governmental or private agricultural programs or activities;
  - (i) Amount of harvest for each crop;
  - (j) Gross sales from the agricultural operation;
  - (k) Months of hired labor; and
  - (l) Inventory of buildings and machinery and the condition of the same.

**Chapter 12D-5 Rev. 12-31-07**