



GENERAL GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

Pursuant to Florida Statute 193.461(3)(a), "No land shall be classified as agriculture land unless an application is filed on or before March 1st of each year. "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 land.

January 1st is the statutory assessment date. Therefore, the property must be in use on this date. The granting or denying of a particular application for agricultural exemption is a decision made after analyzing the entirety of circumstances surrounding the viability of the particular agricultural operation as a commercial entity, rather than on a specific point. These guidelines are intended to provide assistance to those planning to make application for the exemption. Questions beyond the scope of the items listed below should be directed to our **Agriculture Department at (386)-775-5228.**

PASTURE LAND

1. Must be at least twenty acres or used in conjunction with other properties. Usually defined as a cow/calf operation. Smaller tracts are considered feed lots.
2. Property must be fenced as of January 1. Proof of ownership for the livestock is required.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. May be improved, semi-improved or native pasture. Predominantly wooded tracts will be determined on a case-by-case basis.
4. In regards to livestock in relation to size of a parcel, one cow, on one acre cannot be construed as a commercial agricultural operation while fifty cows on one hundred acres could be. The smaller the tract of land, the more concentrated the use should be.
5. Production of livestock for your own use *does not qualify*. Pleasure horses alone *do not qualify*. Sales are required.
6. If property is leased, the lease must be in effect *as of January 1st*. Please provide us with a copy of the lease with contact information for all parties.

FEEDLOTS

1. A goat/sheep/pig operation should be a minimum of two and a half acres. Calf or yearling operations should be a minimum of five acres or used in conjunction with other properties.
2. Property must be fenced with a water source available as of January 1st. Proof of ownership is required (reg., tag numbers, tattoo numbers, etc.).
3. Feedlots require higher intensity to meet commercial requirements on small tracts of land. A minimum of six adult goats/sheep shall be required and granted on a three animal per acre ratio in most cases (herd of fifteen for five acres). A minimum of five calves is required.
4. If property is leased, the lease must be in effect *as of January 1st*. Please provide us with a copy of the lease with contact information for all parties
5. Production of livestock for your own use *does not qualify*. Sales are required.

HORSE BREEDING/BOARDING/TRAINING

1. Typically a minimum of five acres or used in conjunction with other properties. Must be fenced as of January 1st.
2. Breeding requires documented proof of being an established breeder, i.e. foaling records, stud contracts, etc. Sales are ***required***. Three brood mares are required and each should foal *at least* every other year, minimum. Not more than two acres are granted per

- horse. Proof of ownership is required.
3. Boarding requires a minimum of 2 boarded horses. Not more than two acres are granted per horse. Please provide contract agreements with contact information for all parties and a description of the animals for verification.
 4. Training should have three horses on average at any time. Contracts are mandatory and must be in effect *as of January 1st* for applications. Sales may be considered. Not more than two acres are granted per horse.
 5. Stock horses--two acres per horse with bona fide cattle operation. Proof of ownership is required.
 6. Pleasure horses and those not in the categories above are not considered.

ROW CROPS

1. Typically five acres or used in conjunction with other properties.
2. "Row Crops" is used in reference to those agricultural products referred to as vegetables.
3. Production of crops for personal use does not qualify; i.e. garden.
4. If property is leased, the lease must be in effect *as of January 1st*. Please provide us with a copy of the lease with contact information for all parties.

HAY

1. "Hay" property used exclusively for production and harvesting of hay should be at least 5 acres or used in conjunction with other properties. Only a few trees should be present.
2. A list of hay equipment is required as well as a Tangible Personal Property return filing with our office.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. All efforts should be made to keep field clear of weeds and brush.
4. A hay field should be cut at least twice a year with four cuttings being a legitimate goal. Hay fields must be established before January 1 by having at least one cutting of hay in the prior year. Date stamped photographs may be required as proof.
5. If property is leased, the lease must be in effect *as of January 1st*. Please provide us with a copy of the lease with contact information for all parties.

TIMBERLANDS

1. Typically 20 acres or more of planted pines or a predominately natural stand of pines. May be less if used in conjunction with other properties. Management must be evident, i.e. fire lanes, under brushing, thinning and reforestation.
2. Tracts with dominant hardwoods will be reviewed on a case-by-case basis. Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber.
3. A management plan must be implemented with a copy in our files. Plans should be updated every 7 years.
4. Properties that are accessible should be posted. Trespassing and illegal dumping must be discouraged.
5. Our office should be notified when timber is sold. Time is usually allotted for replanting or conversion to another classified use.

NURSERY

1. Typically 1 acre minimum. Nurseries should have a state agricultural certificate and occupational license. Sales should be on wholesale level.
2. Only areas actually used for the nursery and service area shall be classified.
Types of nurseries include: In Ground (Ornamental)
Above Ground (In Pots)
Tree Nursery (Christmas Trees) **State agricultural certificate not required for this type.*

CITRUS LANDS

1. Typically 1 acre minimum and 100 trees per acre. Land must be planted *by January 1st* unless the land is ready for planting and proof of securing trees is provided.
2. Proper care and management of the grove must be evident. Please state variety.

CUT FOLIAGE, FERN AND FLOWERS

1. Typically one acre minimum. Must be on a wholesale basis.
2. Proper care and management must be evident.
3. If property is leased, the lease must be in effect *as of January 1st*. Please provide us with a copy of the lease with contact information for all parties.

APIARIES

1. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1st). The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper.
2. If honey sales, provide copies of honey sales receipts.
3. If honey production, provide documentary proof of beekeeper access to honey extraction equipment.
4. If bee breeding, provide copies of queen or bee sale receipts.
5. When leasing property, the farming lease agreement between property owner and commercial beekeeper shall be provided. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, contact information, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).
6. Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.

MISCELLANEOUS AGRICULTURE – SPECIALTY CROPS

1. Poultry, blueberries, peaches, pecans, aquaculture, etc., will be handled on a case-by-case basis.
2. Production for personal use does not qualify. Sales are required.

GENERAL INFORMATION

January 1st is the statutory assessment date. Therefore, the property must be in use on this date. A completed application must be submitted by March 1st. Once the application is received, all support documentation is provided and an on-site review of the property has occurred, a formal decision shall be made. Verbal communications are not to be considered a final determination. Intent is not a consideration. All applications will be reviewed and the property will be inspected by our field appraisers to verify use of the property and ensure that the property is accurately appraised. There may be additional information requested from the property owner to determine eligibility. If the application is approved, you will **NOT** be notified. If the application is **denied**, you will be mailed a certified Notice of Denial by July 1st. Please refer to Statute 193.461 for more information.

From time to time it will be necessary the Property Appraiser's office to access the property and review the farm to insure a bona fide use. Properties deemed to be neglected, abandoned or no longer used for commercial agriculture will result in a denial of the classified use, regardless of a lease. Excessive mortality rates may fall under the category of neglect. It is the responsibility of the property owner, not the lessee, to ensure any requirements are met and/or to notify us if the use has changed. Owners of multiple properties must qualify each property on its own merits.

Understand that considerable costs may be associated with a commercial agricultural endeavor. Obtaining an agricultural classification may not alleviate existing code violations on a given property. While "Ag buildings and structures" may be exempt from code, alterations can still require permits. Check with the Building and Zoning Department before you alter a structure. Ag buildings no longer used as such may be subject to building codes. Buildings are not classified as Ag, only the land in use comes under the Ag classification.

As with all exemptions following a sale or change of ownership, an agricultural classification is automatically removed for the following tax roll year. A new application must be filed by the new owner(s), if desired.

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USEFUL RELATED STATUTES

- 193.074 Confidentiality of returns
- 193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters
- 570.85 Agritourism
- 570.86 Definitions
- 570.87 Agritourism participation impact on land classification
- 570.88 Liability
- 570.89 Posting and notification
- 823.14 Florida Right to Farm Act