

What is an Agricultural Classification?

An Agricultural Classification is not an exemption, although it can lower your assessed value and consequently the amount of taxes owed. Rather, it is a classification of different types of agricultural property such as timber, pasture, groves, and nursery, etc. Lands that are classified as agricultural are assessed based on their agricultural value, which is often substantially less than market value, thus making it economically feasible to continue such usage.

It is the responsibility of the owner to establish and prove an agricultural operation. The Property Appraiser's staff cannot suggest or recommend to the owner what venture to begin or continue.

What lands qualify?

Agricultural zoning of your property does not automatically entitle you to Agricultural Classification for taxation purposes. They are not one and the same.

Only lands primarily used for bona fide agricultural purposes shall receive an Agricultural Classification. "Bona fide purposes" means good faith commercial agricultural use of the land.

January 1st of each year is the statutory assessment date. Therefore, the property must be used for the intended agricultural classification on or before this date.

Only the portion of the property that is being used for agriculture can receive the classification. Lands used primarily for residential, developmental, or investment purposes are NOT eligible for this classification.

Your Source for Property Information

The Seminole County Property Appraiser is charged with the responsibility of assessing all property within Seminole County fairly and equitably according to Florida law and making that information readily accessible.

Neither the Property Appraiser nor his staff set tax rates or determine the amount of taxes that are due. That is the responsibility of the various taxing authorities such as the city and county commissions, the local school board and others.

For information regarding your property, visit our website at www.scpafl.org.

Important Dates to Remember

January 1

- ◆ Date of Assessment
- ◆ Opening Date to accept new applications
- ◆ Renewal applications mailed to landowner

March 1

- ◆ Last day to apply or renew for Agricultural Classification

April 1

- ◆ Agricultural operations must file a Tangible Personal Property tax return on all equipment involved in the operation

June - July

- ◆ Property Appraiser must notify landowner of denial on Agricultural Classification prior to July 1
- ◆ Landowners denied Agricultural Classification may file petition to dispute denial (Deadline is 30 days from denial letter mailing date)

August

- ◆ TRIM Notices are mailed

September

- ◆ Deadline to file an appeal to the Value Adjustment Board: check the TRIM notice for the exact date

November

- ◆ Tax bills are mailed by the Tax Collector



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Agricultural Classification FAQs

What IS an Agricultural Classification?

How do you apply?
What about your homesite?

Can the property be leased?



407.665.7506

www.scpafl.org

How does a landowner apply?

Applications for an Agricultural Classification are available from our office or our website at www.scpaf1.org. An application must be completed and submitted to our office from January 1 - March 1 of the year the owner first applies.

Does the Agricultural Classification transfer with the property if ownership changes?

No, the Agricultural Classification is not transferrable. If the property is sold or transferred from one owner to another, a new application must be filed.

What information is necessary to complete an Agricultural application?

- ◆ Property identification number
- ◆ Legal description
- ◆ Identification of use and length of time so utilized
- ◆ Documented agricultural income and expense for the property
- ◆ If leased, a copy of the lease
- ◆ Zoning of the property

Does a property owner need to apply for the Agricultural Classification every year?

The owner of land that was classified agricultural in the previous year will receive in January of each year a short form renewal notice from the Property Appraiser. The owner must complete the questions certifying that neither ownership nor use of the land has changed, sign the card, and return the notice by March 31st to the Property Appraiser.



What factors does the Property Appraiser consider in determining commercial agricultural use?

- ◆ The length of time the land has been so utilized
- ◆ Whether the use has been continuous
- ◆ The purchase price
- ◆ Size, as it related to a specific agricultural use
- ◆ Whether an effort has been made to care sufficiently and adequately for the land in accordance with accepted agricultural practices
- ◆ Whether such land is under lease, and if so, the effective length, terms, and conditions of the lease
- ◆ Other factors that become applicable

All applications are reviewed by the Property Appraiser who either approves or disapproves the application. The Property Appraiser may request additional information to assist in his determination.



What if my homestead (primary residence) is located on the property?

If there is a homesite located on the subject property, the home, surrounding land, and out buildings are NOT eligible for the Agricultural Classification. If the home is the owner's primary residence, they may apply for a homestead exemption on that portion of the property.

Can the property be leased?

Yes, when a property is leased for agricultural purposes, the same rules apply to the classification. It is the ultimate responsibility of the owner to make sure the lessee is complying with all laws that govern the agricultural classification.

How will I be notified and what recourse do I have should my agricultural classification be denied?

The Property Appraiser's office will notify the landowner in writing on or before July 1 should the agricultural classification be denied. The notification will advise the landowner of their right to appeal and of the filing date for such appeal.

Will there be an inspection of the property?

Yes, property owners making an original application can expect a field inspection before their application is processed. Lands receiving an agricultural classification are inspected at least once every three years.

If the use of the property changes from one agricultural venture to another or if the use changes to a non-agricultural use, please contact our office at 407.665.7506.