



SEMINOLE COUNTY PROPERTY APPRAISER

DAVID JOHNSON, CFA

Guidelines for Agricultural Classification of Lands

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These guidelines are intended to provide assistance to those planning to apply for
'The Agricultural Classification'.

**Any questions about these guidelines should be directed to the
Seminole County Property Appraiser's Office at 407.665.7506.**

GENERAL INFORMATION

Pursuant to Florida Statute 193.461, "No lands shall be classified as agricultural lands 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 the land.

JANUARY 1st is the statutory assessment date; therefore the property must be in use as bona fide **COMMERCIAL** agriculture on this date and it is the responsibility of the applicant to provide the proof.

- All applications are field checked systematically to verify use and to ensure correct assessments. Additional information will be requested from the property owner to determine continuance of eligibility. This information may be in the form of IRS returns, income and expense documents, purchase or sales receipts and will be requested on a regular basis.
- 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 homesite and may be eligible for homestead exemption 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 to use it cannot be considered.
- Application for agricultural classification must be made every year between **January 1st and March 1st**. The initial application is made on the long form (DR-482).
 - Once an Ag application is **approved**, you will receive a renewal card at the beginning of each year. *Please read this card carefully, note any changes, sign and date it, and return it to the Property Appraiser's Office prior to March 1st.*
 - 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.
 - If the application is **denied**, you will receive your copy of the denial no later than July 1st. If you disagree with the denial, you will have the option to file a petition with the Value Adjustment Board. The deadline to file a petition and information on how to file is contained within the denial letter.

The appraiser's office **MUST** be notified of **ANY** change in the agricultural use or status of the property.

When the property is sold, or when the name of the owner is changed in *any* way, the agricultural classification is automatically **removed**. A new application must be made on the long form (DR-482).

The information on this document is meant to be general. It does not cover every instance.

If you have any questions, please contact:
Travis Walker, Senior Agricultural Appraiser
At the Office of:
David Johnson, CFA
Seminole County Property Appraiser
1101 E. First Street, Sanford, FL 32771
407.665.7544 travis@scpafl.org

Minimum Standards for Agricultural Classification for **COMMERCIAL COW/CALF OPERATION**

1. Pastureland 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.
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.
8. The capability of the soil and grass is considered as to the carrying capacity for the livestock for each parcel.
9. Consideration will be given to the equipment and facilities used for livestock maintenance, such as cow pens, feeders, cross fencing, etc.
10. Specialty livestock will be considered on a case-by-case basis.
11. If property is leased, it must be in effect as of January 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.
12. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

Best Management Practices should be the guide for stocking and management of operations.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for
COMMERCIAL HORSE BREEDING/BOARDING 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 must have been made to maintain and care sufficiently for this type of land, i.e., fertilizing, mowing, and other accepted practices for horse care.
 4. There should be at least three registered brood mares in production, a stallion, or evidence of stud service.
 5. Registrations for all horses and breeders' certificates must be included with the application.
 6. If property is used for horse boarding, there should be a written agreement between the parties involved.
 7. 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. (Farm statement)
 9. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
- 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.
 - Production of livestock for one's own use and pleasure will not qualify for agricultural classification.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for
COMMERCIAL HAY PRODUCTION OPERATION

1. Hay fields are recommended to be at least 10 acres or part of a larger agricultural operation.
1. An indicated effort must have 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.
2. Sales receipts of hay bales will be required.
3. An Agricultural Business Plan should be furnished with the application. (Farm statement)
4. If property is leased, it must be in effect as of January 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.
5. If property is not leased, owner must submit cutting agreement or show that a tangible personal property return has been filed for bailing equipment.
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for **COMMERCIAL GOAT/SHEEP OPERATION**

1. Goat/Sheep Pastureland 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.
3. An indicated effort must have 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. (Farm statement)
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.
7. The capability of the soil and type of grass is considered as to the carrying capacity for the animals on each parcel.
8. Consideration will be given to the equipment and facilities used for the animal maintenance, such as pens, shelters, feeders, cross fencing, etc.
9. 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
10. If property is leased, it must be in effect as of January 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.
11. A copy of any licenses, permits, or agricultural certificates required by federal, state or local governments must be submitted.

Best Management Practices for livestock should be the guide for maintenance of the operation.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for
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 1st or land must be prepared for citrus planting and trees purchased by January 1st (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.
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 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

Specialty groves and organic operations will also be evaluated on a case by case basis.

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.

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 1st of the year the application is applied. To qualify for timber the following requirements must be completed before January 1st:

- 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.

Minimum Standards

1. Planted timber land is recommended to be at least 20 acres or part of a larger agricultural operation with a minimum survival rate of 400 trees per acre with a typical, initial planning of 726 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 January 1st.
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, underbrushing, controlled burning, pine-needle harvesting, and any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser.
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 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.
9. **Timber operations require long term commitment, typically 20 years or more.**

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

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Christmas tree production will be considered as nursery land and will also be evaluated on a case-by-case basis.

Minimum Standards for Agricultural Classification for
COMMERCIAL PLANT NURSERY OPERATION

1. Plant nurseries are recommended to be at least 1 acre.
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. Tree nursery also includes Christmas tree production.
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.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for
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. (Farm statement)
5. An indicated effort must have been made to maintain and care sufficiently and adequately for the land.
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

Minimum Standards for Agricultural Classification for
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. (Farm statement)
5. An indicated effort must have been made to maintain and care sufficiently and adequately for the land.
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for
MISCELLANEOUS COMMERCIAL AGRICULTURE

1. Poultry, apiaries, fish hatcheries, emus, etc. will be considered on a case-by-case basis.
2. An indicated effort must have been made to maintain and care sufficiently and adequately for the land.
3. Sales receipts and a description of the type of crops or livestock are required to be submitted.
4. An Agricultural Business Plan should be furnished with the application. (Farm statement)
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 1st and contain full contact information of lessee. A copy of the current lease must be furnished with the application.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.

Minimum Standards for Agricultural Classification for APICULTURE (BEES)

In order to qualify for an Apiculture Agricultural Classification, property owners should submit supporting documentation for consideration such as:

1. Application and Return for Agricultural Classification of Lands.
 2. Property Access Authorization Form.
 3. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1ST). If property is zoned non-agriculture, an executed Beekeeper's Compliance Agreement should also be included. The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper. A minimum of 40 hives is required in order to be considered a Sideliner.
 4. Beekeepers Federal Income Tax Return (FITR) for prior year's apicultural activity.
 5. If Honey Sales, provide copies of honey sales receipts.
 6. If Honey Production, provide documentary proof of beekeeper access to honey extraction equipment.
 7. If Bee Breeding, provide copies of queen or bee sale receipts.
 8. If Bee Pollination, provide copies of all pollination contracts entered into during the six months preceding the statutory assessment date and the six months following the statutory assessment date. If bees are being used for pollination in other locations, pollination schedule should also be submitted.
 9. Proof of Liability Insurance policy in effect as of the statutory assessment date.
- When leasing property, the farming lease agreement between property owner and commercial beekeeper should be submitted. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).
 - 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.
 - The Property Appraiser would use the operational footprint guideline when granting agricultural classification based on apiculture uses when there is no discernable forage present on the property. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicular ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation.

Foraging Areas

When considering foraging areas, a list of specific on-site nectar and/or pollen producing qualifying plants must be submitted with a property sketch depicting the location of beehives and foraging plant sources along with their blooming periods. Bees must be on site during the blooming period of the qualifying plants. Forage will be granted according to the following guidelines:

- 0.10 - 5 acres requires 24 hives on site.
- 5.10 - 10 acres requires 36 hives on site.
- 10.1 - 15 acres requires 48 hives on site.
- 15.1 - 20 acres requires 64 hives on site.
- Over 20 acres requires 64 hives plus 2 hives per additional acre.

The Property Appraiser's office must conduct periodic site visits to verify the number of active beehives and to identify forage sources located on the property identified in the submitted business plan and/or property sketch. It is advisable to submit a business plan that clearly defines the apicultural activity.

Best Management Practices should be used.

All documentation to be considered should be submitted with application.

To make a determination of bona fide agricultural use, these factors will be considered on a case-by-case basis.



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 12/00

Section 193.461, Florida Statutes

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

The undersigned, hereby requests 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		Return to	
Address		(address of property appraiser)	
Phone			

Parcel ID, 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.				
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Other :		yrs					

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under? yes no _____

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, 20__ 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 _____ 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 the space below only for item 3. Space online will expand, if needed.)
-

_____ Signature, property appraiser _____ Date

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

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

¹(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) 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. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file an application for the classification and 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 the provisions of 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 property appraiser or the value adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. 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 shall 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(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.

(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including 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 structures or improvements are consistent with the Department of Agriculture and Consumer Services' interim measures or best management practices adopted pursuant to s. 570.085 or s.403.067(7)(c), 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) Lands classified for assessment purposes as agricultural lands which are taken out of production by any state or federal eradication or quarantine program shall continue to be classified as agricultural lands for the duration of such program or successor programs. Lands under these programs which are converted to fallow, or otherwise non income-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of no more than \$50 per acre, on a single year assessment methodology; 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.

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.

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