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**ORANGE COUNTY PROPERTY APPRAISER**

***OFFICE GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS***

These guidelines are intended to provide assistance to those planning to make application for The Agricultural Classification. Any questions about these guidelines should be directed to the Orange County Property Appraiser's office at 407-836-9610 or 407-836-5907.

**If there is a home site located on the property applying for an agricultural classification, the home and the surrounding land it sits on are NOT eligible for this classification. Should a parcel receive a homestead exemption, or if a homestead exemption exists, per Florida Statute 193.155(6), we will cut the Agricultural portion of the property from the residence and curtilage creating 2 tax parcels.**

Pursuant to Florida Statute 193.461 (3) (b), "Subject to the restrictions set out in this section, 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. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

1. The length of time the land has been so utilized;
2. Whether the use has been continuous;
3. The purchase price paid;
4. Size, as it relates to the specific agricultural use, but in no event shall a minimum acreage be required for agricultural assessment.
5. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with the accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices;
6. Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease; and
7. Such factors as may from time to time become applicable.

January 1<sup>st</sup> is the statutory assessment date; therefore, the property must be in use on this date or a reasonable effort must have been made, and continues to be made, to place the property in agricultural use at or near January 1<sup>st</sup> of the given tax year.

The application for Agricultural Classification must be filed between January 1<sup>st</sup> and March 1<sup>st</sup> of the year for which the classification is requested.

These guidelines, while specific, are still "guidelines". The granting or denying of all or part of a particular application for Agricultural Classification is a decision made after analyzing the entirety of the relevant facts and circumstances of the property in light of Florida Statute 193.461, the Florida Department of Property Tax Rules Chapter 12D-5, and applicable case law, some of which may not be listed in the following guidelines.

No final decision will be made on an application for an agricultural classification until all information relating to the application has been submitted and reviewed, the property has been inspected, and a final analysis of the factors set forth in Florida Statute 193.461, the Florida Department of Property Tax Rules Chapter 12D-5, and applicable case law has been performed in relation to the specific facts and circumstances disclosed by such information and inspection. Under no circumstances shall an agricultural classification be promised to a taxpayer prior to completion of this final analysis, and no taxpayer is entitled to rely on any representation that his or her property will be granted an agricultural classification until such time as a final decision has been issued by the Property Appraiser's office.

Pursuant to Florida Statute 193.461(1), the Property Appraiser has the authority to decide whether a parcel of land is entitled to an agricultural classification. Pursuant to Florida Statute 193.461(2), any landowner whose land is denied agricultural classification by the Property Appraiser may appeal to the Value Adjustment Board.

# **Minimum Standards for Agricultural Classification (Commercial Farming)**

## **COMMERCIAL COW/CALF OPERATION**

1. Pasture land is recommended to be at least 10 acres or part of a larger agricultural operation.
2. Pasture must be fenced.
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, etc.
4. Receipts from the purchase or sale of livestock, and expenses incurred from the Ag operation will be required. This applies even if the property is leased; income and expenses from the lessee must be provided.
5. If herd is tagged, please provide tag identification numbers and/or branding information.
6. An Agricultural Business Plan should be furnished with the application.
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 Cowpens, 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, a copy of the current lease must be furnished with the application.
10. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
11. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **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 used.
4. There should be at least three registered brood mares in production.
5. Receipts from the purchase or sale of horses, and expenses incurred from the Ag operation will be required. This applies even if the property is leased.
6. Production of livestock for one's own use and pleasure likely will not qualify for agricultural classification. If the land is used for horse boarding or riding centers, and the income to the property is generated only through this type of operation, the property will likely not qualify for an agricultural classification.
7. An Agricultural Business Plan should be furnished with the application.
8. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **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, etc. Best Management Practices should be used.
3. Receipts from the sale of hay bales, and expenses incurred from the Ag operation will be required. This applies even if the property is leased.
4. An Agricultural Business Plan should be furnished with the application.
5. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
6. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **COMMERCIAL CITRUS OPERATION**

1. Groves are recommended to be at least 5 acres or part of a larger operation.
2. Land must have been prepared or planted by January 1<sup>st</sup>.
3. 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. A minimum of 100 trees per acre is the current standard.
4. Submit any income and expense receipts including pick tickets from fruit harvests.
5. Proper care and management of the grove must be evident and records provided upon request. Best Management Practices should be used.
6. An Agricultural Business Plan should be furnished with the application.
7. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
8. Specialty groves and organic operations will be evaluated on a case by case basis.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **COMMERCIAL TIMBER OPERATION**

1. Planted timber land is recommended to be at least 20 acres or part of a larger agricultural operation.
2. The land must have been prepared, and there must be evidence of the trees having been ordered, by January 1<sup>st</sup>.
3. Whether the use will be considered “bona fide commercial agricultural use” will be based in part on the merchantability of the timber on the tract of land.
4. A forestry-management plan is required; a copy must be submitted with the application, and must be updated every 5 years.
5. Maintenance of the lands should include, but not be limited to, fire lanes, under-brushing, controlled burning, pine-needle harvesting, etc. Best Management Practices should be used.
6. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
7. Christmas trees will be considered and evaluated on a case by case basis.
8. To make a determination of bona fide agricultural use, these factors will be considered 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 used.
2. Only acres actually used for the nursery and service area will likely be considered a “bona fide” agricultural use.
3. List of the type of plants grown in the nurseries must be submitted with the application.
4. Receipts from the sale of stock and expenses incurred from the Ag operation will be required. This applies even if the property is leased.
5. A Certificate of Nursery Registration is required and a copy must be submitted with the application.
6. An Agricultural Business Plan should be furnished with the application.
7. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
8. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **COMMERCIAL ROW CROP OPERATION**

1. Row crops (vegetables, beans, peanuts, etc.) are recommended to be on at least 1 acre.
2. Sales receipts, expenses, and a description of the type of crops are required to be submitted. This applies even if the property is leased.
3. An Agricultural Business Plan should be furnished with the application.
4. An indicated effort has been made to maintain and care sufficiently and adequately for the land. Best Management Practices should be used.
5. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
6. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **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. This applies even if the property is leased.
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 used.
6. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

## **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 fenced.
3. An indicated effort must have been made to maintain and care sufficiently for this type of land, i.e. fertilizing, liming, tilling, etc.
4. Receipts from the purchase or sale of goats/sheep, and any expenses incurred from the agricultural operation must be provided. This applies even if the property is leased.
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 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. Best Management Practices for livestock should be the guide for maintenance of the operation.
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, a copy of the current lease must be furnished with the application.
9. If any licenses, permits, or agricultural certificates are required by federal, state or local governments, they must be submitted.
10. To make a determination of a bona fide agricultural use, these factors will be considered on a case by case basis.

## **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 used.
3. Sales receipts and a description of the type of crops are required to be submitted. This applies even if the property is leased.
4. An Agricultural Business Plan should be furnished with the application.
5. If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
6. 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**

**Section 193.461**

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.

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

**Applicant's Name and Address:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Telephone No. ( )** \_\_\_\_\_

**Return To:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Legal Description** \_\_\_\_\_  
\_\_\_\_\_

**Property I.D. Number** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>Lands used primarily for agricultural purposes are as follows:</b>			<b>Agricultural income from this property (Please complete for the past four (4) Years).</b>				
	<b>How Long in this use?</b>		<b>Year</b>	<b>Crop or Use</b>	<b>Gross Income</b>	<b>Expense</b>	<b>Net Income</b>
Citrus _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Cropland _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Grazing Land _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
No. of Livestock _____			_____	_____	_____	_____	_____
Timberland _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Poultry, Swine or Beeyards _____	Acres _____	Yrs. _____					
Other _____	Acres _____	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? Yes  No  **If Yes, attach copy of Lease Agreement.**

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

As of January 1st 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)

Property Appraiser: \_\_\_\_\_ County \_\_\_\_\_

**Record of Action of County Property Appraiser**

(Check Only 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)

**Property Appraiser:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**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 1st** TO ENSURE CONSIDERATION FOR AGRICULTURAL CLASSIFICATION. ANSWER ALL QUESTIONS

**Attach additional pages in order to answer fully and completely.**

**Parcel ID 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. Are you or your lands listed with the Farm Service Agency? Yes \_\_\_\_ No \_\_\_\_
8. Have you applied for any cost share programs with the Farm Service Agency or Natural Resources Conservation Service?  
Yes \_\_\_\_ No \_\_\_\_
9. Do you own or lease any equipment (tractors, harrows, hay balers, etc..) used to support the agricultural activity on this land?  
Own-Yes \_\_\_\_ No \_\_\_\_ Lease-Yes \_\_\_\_ No \_\_\_\_
10. Do you own or lease other agricultural property in Orange County?  
Own-Yes \_\_\_\_ No \_\_\_\_ Lease-Yes \_\_\_\_ No \_\_\_\_ If Yes, List all parcel numbers on a separate attachment.
11. Have you, or any prior owner, started any proceedings to change the zoning of the property to a nonagricultural use?  
Yes \_\_\_\_ No \_\_\_\_ Explain: \_\_\_\_\_
12. If the property is leased, a copy of a current and fully executed lease must be attached.
13. Attach a copy of your Agricultural Business Plan. For timber, a current Timber Management Plan prepared by a professional forester must be attached.
14. Attach 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.
15. Do you file a Schedule F (Profit and Loss From Farming) with your IRS income tax return?  
Yes \_\_\_\_ No \_\_\_\_ If Yes, attach copy. Note: All financial information is held confidentially.

***Under penalties 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** \_\_\_\_\_

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.