

RICK SINGH
ORANGE COUNTY PROPERTY APPRAISER
OFFICE GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

These guidelines are intended to aid 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 jmiller@ocpafl.org.

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 two tax parcels.

The determination of agricultural classification is pursuant to Florida Statute 193.461 (3)(b)(1), which is as follows:

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified as 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.

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

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

These guidelines, while specific, are still *only 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 and its use 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. Cow pastures are 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 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). 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 must have 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 1st.
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 1st.
3. 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.
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 portions actually used for the nursery and service area will likely be considered a *bona fide* agricultural use.
3. A 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 pastures are 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 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. 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 at 850-410-0900.
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 must have 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.