



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

FLORIDA This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

Applicant name		Return to (address of property appraiser)	
Property Address			
Phone			

Parcel identification number or 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			yrs	20__				
Number of livestock	_____			20__				
Timberland			yrs	20__				
Poultry, swine, or bee yards			yrs	Date purchased		Purchase price		
Aquaculture products			yrs					
Other :			yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. ☐ yes ☐ no

If yes, name on the return: _____

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ 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."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____	_____	_____
Signature	Print name	Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)

_____	_____
Signature, property appraiser or designee	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.)

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_____	_____
Signature, property appraiser	Date



Agricultural Classification Notification

Parcel I.D. Number _____

The granting of the Agricultural Classification by the Property Appraiser's Office is based upon the requirements of Fla. Statute 193.461 and must continue to meet the requirements on an annual basis. Highlighted portions of the statute are shown on page two of this document, and a full copy of the statute is available at www.myflorida.com.

Once an Agricultural Classification is obtained, it is the responsibility of the owner to continue to utilize and maintain the property in a bona fide commercial agricultural operation. It is incumbent upon the owner to promptly advise the Property Appraiser's Office of any change in the agricultural use, change of lessee, reduction or increase in the acres being utilized, etc. Failure to notify the Property Appraiser's Office of changes in use may result in removal of classification.

As part of the application and upon request of the Property Appraiser's Office in subsequent years, applicants may be required to provide documentation of the agriculture business, including, but not limited to: Schedule "F" or "C" from their federal tax return, required state and local business licenses, state tax certificate and/or business registration, receipts for the buying and selling of animals, veterinary bills and supplies, liability insurance policies, feed, seed, fertilizer, fencing, irrigation equipment, bedding material, field production reports, picking/pack out tickets, leases, etc. An existing Agricultural Classification does not guarantee a future Agricultural Classification under new ownership as each application is independent and granted separately.

The approval process for each application is unique and documentation requirements may vary. Property inspections will be conducted, and the applicant will be responsible for assuring access to the property.

Owner Signature

Date

Lessee Signature

Date



Abstracted from Florida Statute

193.461: Agricultural lands; classification and assessment

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

(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.

(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). 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.

(b) 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. (Definitions: "Bona Fide" means good faith agricultural use of the land. Good faith agricultural use 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 term "bona fide" imposes the requirement that the agricultural use be real, actual and of a genuine nature, as opposed to a sham or deception. The term "primary" simply signifies that the agricultural use must be the most significant activity on 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.

(4)(a) The property appraiser shall reclassify the following lands as nonagricultural:

1. Land diverted from an agricultural to a nonagricultural use.
2. Land no longer being utilized for agricultural purposes.
3. Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.

***Refer to Florida Statute 193.461 in its entirety for further detail**