



Ag Classification Information

Ag Defined in Florida Statute



- Per Florida Statute 193.461, “...*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.**” 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 and farm production.

Applying for Ag Classification



- You may apply for an agricultural classification if your property is used for a ***bona fide commercial agricultural purpose***.
- Agriculturally classified lands are assessed based on an agricultural use rate which overrides the market value on a per acre basis. There is a specific agricultural use rate for each use category based on the net income attributable to the land from the commercial agricultural business operation. The agricultural classification normally results in significant tax savings.

Applying for Ag Classification



FLORIDA
DEPARTMENT OF REVENUE

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: _____
Address: _____
Phone: _____
Return to address of property appraiser: Seminole County Prop. Appr., 1101 E. First Street, Sanford, FL 32771

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.					
			Year	Crop or Use	Gross Income	Expense	Net Income	
Citrus		_____ yrs	20__					
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

- If you are the owner of record on January 1 and a commercial agricultural business is in operation on the property, you may apply for this classification **by submitting** an application between January 1st and March 1st.
- You will be notified of the status of your application around July 1st. If we approve your application, it is not necessary to reapply each year.

Why is January 1 Important?



Operation needs to be in place and operating by January 1st

JANUARY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1.	2.	3.	4.	5.	6.
7.	8.	9.	10.	11.	12.	13.
14.	15.	16.	17.	18.	19.	20.
21.	22.	23.	24.	25.	26.	27.
28.	29.	30.	31.			

What's Ag? Goats



What's NOT Ag? Goats



What's Ag? Citrus



What's NOT Ag? Citrus



What's Ag? Timber



What's NOT Ag? Timber



What's Ag? Nursery



What's NOT Ag? Nursery



What's Ag? Pasture



What's NOT Ag? Pasture



What's Ag? Horse Breeding/Boarding



What's NOT Ag? Horse Breeding/Boarding



What's Ag? Row Crops



What's NOT Ag? Row Crops



What's Ag? Chickens



What's NOT Ag? Chickens



What's Ag? Hay Production



What's NOT Ag? Hay Production



What's Ag? Bees



What's NOT Ag? Bees



**'AGRITOURISM' DOES NOT
EQUAL AGRICULTURAL
CLASSIFICATION FOR AD
VALOREM PURPOSES**

**Agricultural Classification as determined by SCPA under F.S.
193.461 ALWAYS comes first**

Agritourism

- It is the intent of the Legislature to promote agritourism as a way to support bona fide agricultural production by providing a secondary stream of revenue and by educating the general public about the agricultural industry. It is also the intent of the Legislature to eliminate duplication of regulatory authority over agritourism as expressed in this section. Except as otherwise provided for in this section, and notwithstanding any other provision of law, a local government may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on land classified as agricultural land under s. 193.461.
- **This subsection does not limit the powers and duties of a local government to address substantial offsite impacts of agritourism activities or an emergency as provided in chapter 252.**



Risks of Agritourism



“Inherent risks of agritourism activity” means those dangers or conditions that are an integral part of an agritourism activity including certain hazards, such as surface and subsurface conditions; natural conditions of land, vegetation, and waters; the behavior of wild or domestic animals; and the ordinary dangers of structures or equipment ordinarily used in farming and ranching operations. The term also includes the potential of a participant to act in a negligent manner that may contribute to the injury of the participant or others, including failing to follow the instructions given by the agritourism operator or failing to exercise reasonable caution while engaging in the agritourism activity.

Example



Bona Fide Agricultural Use
granting the property Ag
Classification for Ad
Valorem Purposes:
Goats/Donkeys

*Ol' Barn Junktiques is a
secondary, agritourism use*

CONTACT US



Visit Our Website at:

www.scpafl.org



For Customer Service:

407-665-7506



For Presentations:

407-665-7555