



# 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, 2021**

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

**JEFFERSON COUNTY FLORIDA  
AGRICULTURAL CLASSIFICATION INFORMATION**

PARCEL ID# \_\_\_\_\_ ADDRESS \_\_\_\_\_

1. Did you purchase your land with the intent to grow or produce an agricultural product that will be sold to generate income for your family or business? Yes \_\_\_ No \_\_\_
2. Did you negotiate a purchase price based on an existing agricultural income? Yes \_\_\_ No \_\_\_ If No, how did you establish the purchase price? \_\_\_\_\_
3. Is the majority of acreage you own being used for an agricultural purpose to generate income? Yes \_\_\_ No \_\_\_ (please note if you are using any of the property for a single or multi family dwelling, this acreage cannot be considered a part of the agricultural use) If Yes, approx how many acres? \_\_\_\_\_
4. Explain or describe how you will invest resources into the land in an attempt to make it profitable? (you may submit a management plan in lieu of answering this question.)  
\_\_\_\_\_  
\_\_\_\_\_
5. If you lease your land, please attach a copy of the lease OR provide the following information:  
# of acres are leased: \_\_\_\_\_ Length of lease: \_\_\_\_\_ mos/years  
Lease Price Per Acre \_\_\_\_\_ Who maintains leased property? \_\_\_\_\_
6. If you are growing timber, attach your management plan OR provide the following information:  
For each timber type provide # Acres; # of Feet of In Row Spacing; # of Feet In Between Row Spacing; Avg # Trees per Acre and date planted. (see example below)  
**Loblolly Pine      50 ac   6ft In Row x 10ft Btwn Row      726 trees/ac    planted 2012**  
**Pine/Hardwood    25 ac   10ft in Row x 10ft Btwn Row      435 trees/ac    planted 2017**
7. Is there any equipment is being used to maintain the property? Yes \_\_\_ No \_\_\_ If yes, who owns the equipment? \_\_\_\_\_ **Be sure to file a TPP Return by April 1<sup>st</sup>.**
8. Do/will you file a Schedule F (Profit & Loss from Farming) with your IRS Tax Return? Yes \_\_\_ No \_\_\_
9. Is property listed with the Farm Service Agency? Yes \_\_\_ No \_\_\_ If yes, Do you receive cost share funds? Yes \_\_\_ No \_\_\_
10. Do you or your business keep a current business license with the County/City? Yes \_\_\_ No \_\_\_

***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.***

Date \_\_\_\_\_ Phone Number \_\_\_\_\_

Printed Name: \_\_\_\_\_ Signature \_\_\_\_\_

**JEFFERSON COUNTY FLORIDA  
AGRICULTURAL CLASSIFICATION INFORMATION**

## **Agricultural Owners**

If you are a new agricultural business land owner, Congratulations and Thank You for choosing Jefferson County in which to operate your business. If you are an existing business owner, I wish you continued success and hope you find Jefferson County a friendly place to conduct business.

The agricultural classification is available to land that meets the requirements set forth under applicable statutes, rules and regulations.

Specifically, pursuant to Florida Statute 193.461 (3)(a) *“No lands shall be classified as agricultural lands unless a return is filed on or before **March 1st of each year**, and (3) (b)...only lands which are used primarily for bona fide agricultural purposes.”* Bona fide agricultural purposes” means good faith commercial agricultural use of land.

The agricultural classification is a benefit to property owners that results in a taxable value based upon agricultural use; this value is typically less than the parcel would be valued without the classification. Once granted, the parcel is valued pursuant to Section 193.461 (6)(a) Florida Statutes.

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 to be entitled to the “Save Our Homes” assessment limitation, found in Florida Statute 193.461 (3)(d). Curtilage is typically defined as the land area around the residence.

All equipment owned as of January 1st that is used to obtain an agricultural classification or business purposes must be reported on a DOR-405 Tangible Personal Property Tax Return by April 1st.

*If you can honestly answer “yes” on a majority of the questions on the reverse side of this page, you “may” qualify for the classification. A majority of “no” answers may indicate that you will not qualify or will need to use this year to prepare your property to apply the following year.*

*If you choose to apply for Agricultural Classification by March 1<sup>st</sup>, a completed copy of this questionnaire will need to be included with your application.*



**ANGELA C. GRAY, CFA**

**JEFFERSON COUNTY PROPERTY APPRAISER**

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344



Dear Agricultural Classification Applicant:

This is a reminder letter to **file your 2021 Tangible Personal Property (TPP) return by April 1<sup>st</sup>**. If you are the owner-operator or if your land is leased, the person or entity who owns the taxable TPP should complete the DR-405 listing your property as the "physical location" of the equipment. The filing of this annual return supports your claim to be operating as bona-fide commercial agricultural operation.

TPP includes all items used in connection with running a business, including but not limited to machinery, equipment, and tools and supplies used in connection with a business. TPP does NOT include real estate (i.e., land, buildings, and other improvements attached to the property that cannot ordinarily be removed should the property be sold. Household goods and furnishings, licensed vehicles and stock held for resale are also NOT TPP. **Filing this return on time allows you to also receive the \$25,000 exemption. If you do not file, you waive the right to this exemption and you may also be subject to a 25% penalty pursuant to Florida Statute 193.072.**

The furniture, office equipment and supplies in a farm building on a commercial agricultural property are also taxable as TPP, as is any leased farm equipment or machinery. For more detailed information, the Florida Department of Revenue has guidelines available for review online (starting at page 50) at: <https://floridarevenue.com/property/Documents/paguide.pdf>.

Livestock is NOT TPP, but items such as water troughs, gates, portable fencing, livestock supplies and stable implements are taxable as TPP items, as are the machinery, tools and equipment used to maintain the livestock, the land and the farm structures. On a horse farm, additional TPP items that may be present could include a set of practice jumps, or other training equipment; saddles, bridles, and other tack which belong to the operator and are used in connection with the business or breeding, boarding or training horses for riders.

For nurseries, row crops or grove operations. TPP includes water pumps and portable irrigation systems, portable greenhouses or shade houses, any machinery, tools and equipment used in connection with propagating, planting, growing or harvesting of plants or maintaining the land and supplies such as plant containers, ground covers, fertilizers, chemicals, etc. Plants or produce sold from trees or row crops are NOT TPP.

Your accountant may be able to assist you in this process. If you have any questions please contact Debbie Pauley at (850) 997-3356, email at [dpauley@jeffersonpa.net](mailto:dpauley@jeffersonpa.net) or Angela Gray at [angela.gray@jeffersonpa.net](mailto:angela.gray@jeffersonpa.net).

Respectfully,

Angela Gray  
Jefferson County Property Appraiser

# TANGIBLE PERSONAL PROPERTY TAX RETURN

DR-405, R. 01/18  
Rule 12D-16.002, F.A.C.  
Eff. 01/18

**CONFIDENTIAL**

Return to property appraiser by **April 1** to avoid penalty.

County Tax year

Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Federal Employer  
Identification Number

-

NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge _____ Phone _____ Business/corporate name	6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify: _____			
<b>TOTAL PERSONAL PROPERTY</b>				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

<input type="checkbox"/> \$25,000	Less Exemptions	
<input type="checkbox"/> Widowed		
<input type="checkbox"/> Blind	Taxable Value	
<input type="checkbox"/> Total disability		
<input type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

**Sign and date** your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

# TANGIBLE PERSONAL PROPERTY

Report all property owned by you including fully depreciated items still in use.

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR						
Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Disposed, sold, or traded and to whom?	

LEASED, LOANED, OR RENTED EQUIPMENT							Complete if you hold equipment belonging to others.		Lease Purchase Option	
Name and Address of Owner or Lessor	Description			Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes	No	
								<input type="checkbox"/>	<input type="checkbox"/>	
								<input type="checkbox"/>	<input type="checkbox"/>	
								<input type="checkbox"/>	<input type="checkbox"/>	

SCHEDULE FOR LINE 22, PAGE 1			Equipment owned by you but rented, leased, or held by others. Enter total on page 1.							
Lease Number	Name/address of lessee Actual physical location	Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New	

SCHEDULES FOR PAGE 1, LINES 10 - 21 and 23 - 25							APPRAISER'S USE ONLY	
Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	

Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	

Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	

\*Condition: enter good, avg (average), or poor.

Add pages, if needed.

See instructions on pages 3 and 4.

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

## WHAT TO REPORT

### Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

### Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

## LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

## PENALTIES

**Failure to file** - 25% of the total tax levied against the property for each year that no return is filed

**Filing late** - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

**Unlisted property** -15% of the tax attributable to the omitted property

## RELATED FLORIDA TAX LAWS

- §192.042, F.S. - Assessment date: Jan 1
- §193.052, F.S. - Filing requirement
- §193.062, F.S. - Filing date: April 1
- §193.063, F.S. - Extensions for filing
- §193.072, F.S. - Penalties
- §193.074, F.S. - Confidentiality
- §195.027(4), F.S.- Return Requirements
- §196.183, F.S. - \$25,000 Exemption
- § 837.06, F.S. - False Official Statements



### **LINE INSTRUCTIONS**

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

#### **Line 14 - Farm, Grove, and Dairy Equipment**

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

#### **Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)**

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

#### **Line 17 - Mobile Home Attachments**

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

#### **Line 20 - Leasehold Improvements, Physical Modifications to Leased Property**

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

#### **Line 22 - Owned by you but rented to another**

Enter any equipment you own that is on a loan, rental, or lease basis to others.

#### **Line 23 - Supplies**

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

#### **Line 24 - Renewable Energy Source Devices**

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

### **COLUMN INSTRUCTIONS**

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

#### **Taxpayer's Estimate of Fair Market Value**

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

#### **Original Installed Cost**

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

#### **Assets Physically Removed**

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

#### **Leased, Loaned, and Rented Equipment**

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.





# TANGIBLE PERSONAL PROPERTY

## Property Tax Oversight

### What Is Tangible Personal Property?

Tangible personal property (TPP) is all goods, property other than real estate, and other articles of value that the owner can physically possess and has intrinsic value. Inventory, household goods, and some vehicular items are excluded. (see section 192.001(11)(d), Florida Statutes)

### Who Files TPP Returns?

Any of the following who own TPP on January 1 must file a TPP return with the county property appraiser by April 1 each year:

- Anyone who
  - Has a proprietorship
  - Has a partnership
  - Has a corporation
  - Is a self-employed agent or contractor
  - Leases, lends, or rents property

(see ss. 193.052 and 193.062, F.S.)



### How Do I File a TPP Return?

Complete [Form DR-405](#) and submit it to your local [property appraiser](#) by April 1. Report all property located in the county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all freestanding property located in the county.

Include:

- Goods, chattels, and other articles of value, except certain vehicles
- Inventory held for lease
- Equipment on some vehicles
- Personally owned property used in the business
- Fully depreciated items

Do not include:

- Intangible personal property
- Household goods
- Most automobiles, trucks, and other licensed vehicles
- Inventory that is for sale as part of your business

### \$25,000 TPP Exemption

If you file your TPP return by April 1, you will be eligible for a property tax exemption of up to \$25,000 of assessed value. (see s. 196.183, F.S.)

### What If I Don't File or Submit a Late TPP Return?

TPP owners who fail to file or submit a late TPP return are subject to penalties.

Failure to file will result in a penalty of 25 percent of the total tax levied against the property for each year that you do not file a return. (see s. 193.072, F.S.)

Filing late will result in a penalty of 5 percent of the total tax levied against the property covered by that return for each year, each month, and part of a month that a return is late, but not more than 25 percent of the total tax. (see s. 193.072, F.S.)

Failure to list all TPP property on the return will result in a penalty of 15 percent of the tax attributable to the omitted property. (see s. 193.072, F.S.)

### Where Can I Find More Information?

See Property Tax Oversight's list of [FAQs](#) or contact us at [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

Property appraisers can refer to the [TPP Appraisal Guidelines](#) for assistance.