

JEFFERSON COUNTY PROPERTY APPRAISER'S OFFICE
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GENERAL GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

Pursuant to Florida Statute 193.461(3)(a), "No land shall be classified as agriculture land unless an application is filed on or before March 1st of each year. "Only lands, which are used primarily for bona fide agriculture purposes, shall be classified agricultural". "Bona fide agricultural purposes" means good faith commercial agricultural use of land.

January 1st is the statutory assessment date. Therefore, the property **must be in use on this date.** The granting or denying of a particular application for agricultural exemption is a decision made after analyzing the entirety of circumstances surrounding the viability of the particular agricultural operation as a commercial entity, rather than on a specific point.

These guidelines are intended to provide assistance to those planning to make application for the exemption. Questions beyond the scope of the items listed below should be directed to our Agriculture Department at (850)-997-3356.

GENERAL INFORMATION

APPLICATION

A completed application must be submitted by **March 1st.** Once the application is received, all support documentation is provided and an on-site review of the property has occurred, a formal decision shall be made. Verbal communications are not to be considered a final determination. Intent is not a consideration.

REVIEW/APPROVAL/DENIAL

All applications will be reviewed and the property will be inspected by our field appraisers to verify use of the property and ensure that the property is accurately appraised. There may be additional information requested from the property owner to determine eligibility. If the application is approved, you will NOT be notified. If the application is denied, you will be mailed a

certified **Notice of Denial by July 1st.** Please refer to Statute 193.461 for more information.

SITE VISIT

From time to time (at least every 5 years) it will be necessary the Property Appraiser's office to access the property and review the farm to insure a bona fide use. Properties deemed to be neglected, abandoned or no longer used for commercial agriculture will result in a denial of the classified use, regardless of a lease. Excessive mortality rates may fall under the category of neglect. **It is the responsibility of the property owner, not the lessee,** to ensure any requirements are met and/or to notify us if the use has changed. Owners of multiple properties must qualify each property on its own merits.

LAND USE/IMPROVEMENTS

It is highly recommended that the "majority" of acreage owned should be in agricultural use. If covenants and restrictions do not allow agricultural use it could impact the approval.

Understand that considerable costs may be associated with a commercial agricultural endeavor. Obtaining an agricultural classification may not alleviate existing code violations on a given property. While "Ag buildings and structures" may be exempt from code, alterations can still require permits. Check with the Building and Zoning Department before you alter a structure. Ag buildings no longer used as such may be subject to building codes. **Buildings are not classified as Ag, only the land in use comes under the Ag classification.**

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.

RECORDING DEED/SALES/OWNER TRANSFERS

As with all exemptions following a sale or change of ownership over 50%, an agricultural classification is automatically removed for the following tax roll year. A new application must be filed by the new owner(s), if desired.

TANGIBLE PERSONAL PROPERTY

If you are the owner-operator or if your land is leased, the person or entity having custody over the taxable Tangible Personal Property must complete and file a DR-405 form by April 1st of the year the property is in agricultural use. Filing this return helps validate that there is a commercial operation on the property. For more details, see the TPP information attached. DR-405 & PT-114.

RECOMMENDED STANDARDS FOR COMMERCIAL USE

PASTURE LAND

1. Twenty acres or more is recommended or used in conjunction with other properties. Usually defined as a cow/calf operation. Smaller tracts are considered feed lots.
2. Property must be fenced as of January 1. Proof of ownership for the livestock may be required.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. May be improved, semi-improved or native pasture. Predominantly wooded tracts will be determined on a case-by-case basis.
4. In regards to livestock in relation to size of a parcel, one cow, on one acre cannot be construed as a commercial agricultural operation while fifty cows on one hundred acres could be. The smaller the tract of land, the more concentrated the use should be.
5. Production of livestock for your own use does not qualify. Pleasure horses alone do not qualify. Sales are required.
6. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

FEEDLOTS

1. A goat/sheep/pig operation is recommended to be a minimum of two and a half acres. Calf or yearling operations should be a minimum of five acres or used in conjunction with other properties.
2. Property must be fenced with a water source available as of January 1st. Proof of ownership is required (reg., tag numbers, tattoo numbers, etc.).
3. Feedlots require higher intensity to meet commercial requirements on small tracts of land. A minimum of six adult goats/sheep shall be required

and granted on a three animal per acre ratio in most cases (herd of fifteen for five acres). A minimum of five calves is required.

4. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.
5. Production of livestock for your own use does not qualify. Sales are required.

HORSE BREEDING/BOARDING/TRAINING

1. Typically a minimum of five acres is recommended or used in conjunction with other properties. Must be fenced as of January 1st.
2. Breeding requires documented proof of being an established breeder, i.e. foaling records, stud contracts, etc. Sales are required. Three brood mares are required and each should foal at least every other year, minimum. Not more than two acres are granted per 2 horses. Proof of ownership may be required.
3. Boarding requires a minimum of 2 boarded horses. Not more than two acres are granted per horse. Please provide contract agreements with contact information for all parties and a description of the animals for verification.
4. Training should have three horses on average at any time. Contracts are mandatory and must be in effect as of January 1st for applications. Sales may be considered. Not more than two acres are granted per horse.
5. Stock horses--two acres per horse with bona fide cattle operation. Proof of ownership is required.
6. Pleasure horses and those not in the categories above are not considered.

ROW CROPS

1. Typically five acres is recommended or used in conjunction with other properties.
2. "Row Crops" is used in reference to those agricultural products referred to as vegetables.
3. Production of crops for personal use does not qualify; i.e. garden.
4. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

HAY

1. "Hay" property used exclusively for production and harvesting of hay should be recommended to be at least 5 acres or used in conjunction with other properties. Only a few trees should be present.
2. A list of hay equipment is required as well as a Tangible Personal Property return filing with our office.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc. All efforts should be made to keep field clear of weeds and brush.
4. A hay field should be cut at least twice a year with four cuttings being a legitimate goal. Hay fields must be established before January 1 by having at least one cutting of hay in the prior year. Date stamped photographs may be required as proof.
5. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

TIMBERLANDS

1. 20 acres is recommended for planted pines or a predominately natural stand of pines. May be less if used in conjunction with other properties. Management must be evident, i.e. fire lanes, under brushing, thinning and reforestation.
2. Tracts with dominant hardwoods will be reviewed on a case-by-case basis. Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber. These types of tracts typically require a letter from a certified forester stating the # of acres and types of merchantable timber on site.
3. It is highly recommended that a management plan be implemented with a copy in our files. Plans should be updated every 7 years.
4. Properties that are accessible should be posted. Trespassing and illegal dumping must be discouraged.
5. Our office should be notified when timber is sold. Time is usually allotted for replanting or conversion to another classified use.

NURSERY

1. Typically 1 acre minimum. Nurseries should have a state agricultural certificate and occupational license. Sales should be on wholesale level.
2. Only areas actually used for the nursery and service area shall be classified. Types of nurseries include: In Ground (Ornamental) Above

Ground (In Pots) Tree Nursery (Christmas Trees) State agricultural certificate should be presented where applicable.

CITRUS LANDS

1. Typically 1 acre minimum is recommended and 100 trees per acre. Land must be planted by January 1st unless the land is ready for planting and proof of securing trees is provided.
2. Proper care and management of the grove must be evident. Please state variety.
3. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

CUT FOLIAGE, FERN AND FLOWERS

1. Typically one acre minimum. Must be on a wholesale basis.
2. Proper care and management must be evident.
3. If property is leased, the lease must be in effect as of January 1st. Please provide us with a copy of the lease with contact information for all parties.

APIARIES

1. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1st). The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper.
2. If honey sales, provide copies of honey sales receipts.
3. If honey production, provide documentary proof of beekeeper access to honey extraction equipment.
4. If bee breeding, provide copies of queen or bee sale receipts.
5. When leasing property, the farming lease agreement between property owner and commercial beekeeper shall be provided. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, contact information, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).
6. Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.

MISCELLANEOUS AGRICULTURE – SPECIALTY CROPS

1. Poultry, blueberries, peaches, pecans, aquaculture, etc., will be handled on a case-by-case basis.
2. Production for personal use does not qualify. Sales are required.

USEFUL RELATED STATUTES

- 193.074 Confidentiality of returns
- 193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters
- 570.085 Agritourism
- 570.086 Definitions
- 570.087 Agritourism participation impact on land classification
- 570.088 Liability
- 570.089 Posting and notification
- 823.014 Florida Right to Farm Act

CHECKLIST

	Review Jefferson County Property Appraiser's General Guidelines, Information and Recommendations effective 12/01/2022.
	January 1 st of the year of application, I/Entity owned the land.
	The property was purchased with the intent of establishing a commercial agricultural business to generate income.
	January 1 st the agricultural operation was in place and used on the majority of the property.
	If land is leased, copy of the lease with contact information for all parties as an attachment.
	Management plan indicating location and types of agricultural use of the property as an attachment.
	March 1 st Complete & Turn in Application Form DR-482
	Tangible Personal Property Return Form DR-405 reporting equipment owned and used for the business is attached or will be filed by April 1 st .
	Income and expenses and/or IRS Profit & Loss from Farming or Timber, etc. can be provided by the owner or the lease holder if requested.
	Local and State business registration/licenses are current and available if requested.
	Proof of ownership of livestock can be provided if requested.
	Access to the property will be provided upon request by the field appraisal staff of the Property Appraiser's Office.
	The records on file for the prior owner's agricultural status is not available for the new owner's use unless provided by the prior owner directly to the new owner. <i>(ie management plans, equipment ownership records, income/expense information)</i>