

LAKE COUNTY PROPERTY APPRAISER OFFICE

GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

These guidelines are intended to provide assistance to those planning to make application for The Agricultural Classification. Any questions about these guidelines should be directed to the Lake County Property Appraiser's Office at 352-253-2162 or 352-253-2150.

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

January 1st is the statutory assessment date; therefore the property must be in use as bona fide COMMERCIAL agriculture on this date.

Minimum Standards for Agricultural Classification (Commercial Farming)

COMMERCIAL COW/CALF OPERATION

1. Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock, and free of harmful debris.
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, herbicide application for the removal of unwanted and toxic vegetation, etc.
4. Receipts from the purchase or sale of livestock, and expenses incurred from the Ag operation will be required.
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. (Farm statement)
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 cow pens, 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, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
10. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments, 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 has 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, a stallion, or evidence of stud service. Registrations for all horses and breeders certificates must be included with the application.
5. Production of livestock for one's own use and pleasure will not qualify for agricultural classification.
6. If property is used for horse boarding, there should be a written agreement between the parties involved. This agreement must include the terms for the lease of pastureland. An agricultural classification is not normally granted for horses only boarded in a stable. There must be some agricultural use of the land involved. An occupational license is required for horse boarding.
7. An Agricultural Business Plan should be furnished with the application. (Farm statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
10. If the land is used for horse training or riding centers, and the income to the property is generated only through this type of operation, the property will not qualify for an agricultural classification.

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 has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc. **Best Management Practices should be used.**
3. Sales receipts of hay bales will be required.
4. An Agricultural Business Plan should be furnished with the application. (Farm statement)
5. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
6. If property is not leased, owner must submit cutting agreement or show tangible personal property return is filed for bailing equipment.
7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments 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 GOAT/SHEEP OPERATION

1. Goat/Sheep Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock, and free of harmful debris.
Best Management Practices for livestock should be the guide for maintenance of the operation.
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc.
4. Receipts from the purchase or sale of goats/sheep, and any expenses incurred from the agricultural operation must be provided.
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.
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 @ 850-410-0900 or www.doacs.state.fl.us/ai
8. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
9. A copy of any licenses, permits, or agricultural certificates required by federal, state or local governments 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.

COMMERCIAL CITRUS OPERATION

1. Groves are recommended to be at least 5 acres or part of a larger operation.
2. Trees must be planted prior to January 1st or land must be prepared for citrus planting and trees purchased by January 1st (must include supporting documents) and planted by the end of February.
3. Standard plantings are from 90 to 120 trees per acre. Anything less could be considered a hobby and not a true COMMERCIAL venture. The parcel should be of sufficient size to produce the income needed to sustain the entire operation.
4. 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.
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. (Farm statement)
7. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
8. All citrus lands must be registered with the Department of Agriculture Citrus Health Response Program (CHRP) and certificate must be submitted with application. See information under FAQ what is (CHRP)

9. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
10. Specialty groves and organic operations will be evaluated on a case by case basis.
11. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

COMMERCIAL TIMBER OPERATION

In order for a property to be considered for an agricultural classification the property must be in use as bona fide commercial agriculture as of January 1st of the year the application is applied. Timber is one of the few uses where the planting season runs between October and April which means trees may not be planted before January 1st, so to qualify for timber the following requirements must be completed before January 1st those items are:

- A Forest Management Plan or Forest Stewardship.
 - A contract for the purchase of the trees.
 - A contract with a planter, this can include the purchase of the trees.
 - The property cleared of competing vegetation and prepped for planting.
 - Any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser.
1. Planted timber land is recommended to be at least 10 acres or part of a larger agricultural operation.
 2. Approved forestry-management plan prepared by a professional forester dated prior to January 1st is required; a copy must be submitted with the application, and must be updated every 5 years.
 3. The land must have been planted or prepared for planting and there must be evidence that the trees have been ordered, and or contracted by January 1.
 4. The stand must be commercially planted pines or a predominantly natural stand of pines. Hardwood and/or cypress are approved on a case by case basis.
 5. Whether the use will be considered “bona fide commercial agricultural use” will be based in part on the merchantability of the timber on the tract of land.
 6. Ongoing activities and maintenance of the lands should include, but not be limited to, fire lanes, under-brushing, controlled burning, pine-needle harvesting, and any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser. **Best Management Practices should be used.**
 7. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
 8. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
 9. Christmas tree production will be considered as nursery land and evaluated on a case by case basis.
 10. 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. A State Nursery Registration Certificate and Occupational license are required and copies must be submitted with the application.
3. Only acres actually used for the nursery and service area will be considered a “bona fide” agricultural use.
4. List of the type of plants grown in the nurseries must be submitted with the application.
5. Receipts from the sale of stock and expenses incurred from the Ag operation will be required upon request.
6. Tree nursery also includes Christmas tree production.
7. An Agricultural Business Plan should be furnished with the application.
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments 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 ROW CROP OPERATION

1. Row crops (vegetables, beans, peanuts, etc.) are recommended to be on at least 1 acre.
2. Sales receipts and a description of the type of crops are required to be submitted.
3. Production of crops for your own use does not qualify, i.e. garden.
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. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments 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 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.
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. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
7. To make a determination of 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 has 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.
4. An Agricultural Business Plan should be furnished with the application.
5. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
6. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

GENERAL

All applications are field checked systematically to verify use and to ensure correct assessments. Additional information will be requested from the property owner to determine continuance of eligibility. This information will probably be in the form of IRS returns, income and expense documents, purchase or sales receipts and will be requested on a regular basis.

Any residence on the property causes one acre to be removed from the agricultural classification. This acre is assessed at the current market value and is referred to as a homesite and may be eligible for homestead if the owner qualifies under Chapter 196, F.S.

Only the acreage that is actually used for the agricultural operation can be classified agricultural. Intent to use it cannot be considered.

Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.

Application for agricultural classification must be made every year between January 1st and March 1st. The initial application is made on the long form (DR-482) and is available in the Property Appraiser's Office or on our web site, www.lcpafl.org. If the application is approved, you will receive notification by July 1st. If the application is denied, you will receive your copy of the denial no later than July 1st. Once an Ag application is approved, you will receive a renewal card at the beginning of each year. Please read this card carefully, note any changes, sign and date it, and return it to the Property Appraiser's Office prior to March 1st. Even if the classification has been renewed, the application can still be denied if the operation does not meet the proper criteria from year to year.

The appraiser's office **MUST** be notified of ANY change in the agricultural use or status of the property.

When the property is sold, or when the name of the owner is changed in any way, the agricultural classification is automatically removed and a new application must be made on the long form (DR-482).

The information on this document is meant to be general. It does not cover every instance. If you have any questions, please contact:

Glenn Hubbard, Agricultural Specialist

At the office of:

Ed Havill
Lake County Property Appraiser
320 W. Main Street
P. O. Box 1027
Tavares, FL 32778-1027
Telephone: (352) 253-2162
E-mail: comments@lakecopropappr.com