AGRICULTURAL (AG) CLASSIFICATION (DR-482) GENERAL INSTRUCTIONS

Complete the AG Classification Application and the Tangible Return Requirement Form in accordance with the instructions provided below:

- 1. Review the Agricultural (AG) Classification Guidelines.
- 2. Complete the Application and Return for Agricultural Classification of Lands (AG Application) AND gather all supporting documentation.

NOTE: A complete list of all criteria and documentation necessary can be found in the Agricultural (AG) Classification Guidelines.

- 3. Complete the Tangible Return Requirement Form.
- 4. If the land is leased a Lease Agreement that empowers the lessee to file on behalf of the owner must be provided. If the lease does not empower the lessee to file on behalf of the owner a Letter of Authorization allowing the lessee to file is required.
- 5. If filing after March 1st, you must also submit a Good Cause Statement.

GOOD CAUSE STATEMENT REQUIREMENT

If you file the AG Application after the March 1st deadline, you MUST submit a good cause statement along with the AG application and supporting evidence indicating the reason for filing late. A good cause statement is a written statement along with supporting documentation outlining the reason for filing after the March 1st deadline. The statement should include a "verifiable showing of extraordinary circumstances," which includes: personal, family, or business crisis/emergency; or any other cause beyond the control of the applicant that would prevent a reasonably prudent applicant from timely filing.

The deadline to file for AG Classification is March 1st

The AG Application can be submitted via email to <u>palandag@polk-county.net</u>. You will be notified in writing on or before **July 1st**, if the AG Application is denied.

Should you have any questions concerning the information requested, please contact the Polk County Property Appraiser's office at (863) 534-4777.