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Polk County Property Appraiser

Agricultural Classification Guidelines

(Revised 01/13/2025)



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What is Agricultural (AG) Classification?

Definition

Agricultural (AG) classification is a special use appraisal valuation for land that is devoted predominately to agricultural production. Agricultural classification is not an exemption. The classification can, however, lower the assessed value of land and consequently the amount of taxes owed.

An Agricultural Classification, more commonly known as "Greenbelt", only applies to the valuation of land. Only lands **primarily** used for bona fide agricultural purposes shall receive an Agricultural Classification. "**Bona fide agricultural purposes**" means a good faith commercial agricultural use of the land.

January 1st of each year is the effective assessment date for all property in the county. Therefore, the subject property must be in commercial agricultural use on or before this date, or a reasonable effort must have been made to place the property in commercial agriculture use.

It is the responsibility of the owner to establish and demonstrate their agricultural operation is commercial. The Property Appraiser's staff cannot suggest or recommend to the owner what venture to begin or continue.

Legislative Intent

It is the declared policy of the State of Florida to conserve, protect and encourage the establishment and improvement of its agricultural lands for the production of food and other agricultural products; and as valued natural and ecological resources for clean air water sheds, wildlife habitats, and other benefits such as; green space and aesthetic purposes.

The Legislature has also declared that Florida's economic and environmental future is enhanced by a tax-policy, which encourages sustainable agricultural use of its lands and discourages pressures to otherwise develop the land in an indiscriminate manner, which brings conflicting land uses into juxtaposition, urban sprawl, and creates higher costs for public services.

The intent of the **Greenbelt Law** is to provide a means by which agricultural land may be protected and enhanced as a viable segment of the state's economy and as an economic and environmental resource of major importance.

Applying for / Renewing AG Classification

Qualifying for Ag Classification

For land to be granted the agricultural classification, the use of the land must be primarily for bona fide commercial agriculture.

The agricultural use must be “commercial”. By definition, the agricultural operation should have a realistic expectation of making a profit. While properties that have been granted the agricultural classification do not always show a profit, it is the expectation or intent to be profitable that is considered.

Hobby farms, livestock, and/or produce for personal use, pleasure, or sport DO NOT qualify for the AG classification. In addition, the land lying underneath structures predominately used for non-agricultural related events DOES NOT qualify for the AG classification.

Florida Statute 193.461

[Florida Statute 193.461](#) indicates that in determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so used and whether the use has been continuous;
- The purchase price paid;
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment;
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices;
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease;
- Such other factors as may become applicable.

Use of the Land is the Guidepost

The Property Appraiser is not required to consider all of the factors in [Florida Statute 193.461](#), nor should a specific factor be selected above all others as the sole criteria for determining whether the property should be granted the agricultural classification. No one factor, by itself, is determinative. The Courts have ruled, for example, that it is not required that the owner is a farmer or that agricultural use is a permitted use under local zoning regulations.

The Courts have stressed the predominant “use” of the land as of January 1st of the year in question is the guidepost in classifying the land. Agricultural use is now and has always been the Guidepost. As a result, it is important the taxpayer provide sufficient information / documentation to allow the property appraiser to determine commercial agricultural use of the land. A complete list of guidelines used to determine eligibility of AG classification for specific commodities are listed in the [Agricultural Land Appraisal Guidelines](#) portion of this document.

Applying for Ag Classification

January 1st is the statutory assessment date for all property in the county. Therefore, the subject property must be in commercial agricultural use on or before this date, or a reasonable effort must have been made to place the property in commercial agriculture use.

New Applicants (Filing by March 1st)

If you believe your property, as of January 1st of the current year, meets the criteria outlined in the [Agricultural Land Appraisal Guidelines](#) portion of this document, you **must** complete the following:

- File an [AG Application](#) with the Polk County Property Appraiser’s office by March 1st.
- Complete the Tangible Return Requirement Form

You may contact the office at (863) 534-4777 or obtain the [AG Application](#) from our website (www.polkpa.org) by going to the Downloads Tab, clicking the Forms link, and selecting the AG / Agricultural / Greenbelt Application (DR-482) from the AG / Agricultural Classification / Greenbelt section at the top of the page.

When you submit your application, please attach as much additional information as possible to show the use of the land is primarily for bona fide, commercial agriculture. Utilize the factors outlined in [Florida Statute 193.461](#) along with the [Agricultural Land Appraisal Guidelines](#) portion of this document for guidance as to the documentation that will best assist us in making a correct determination. The Property Appraiser may request additional information to make a final determination.

Under no circumstances shall an agricultural classification be guaranteed to a taxpayer prior to completion of an inspection of the property and a review of the [AG Application](#) and supporting documentation. No taxpayer is entitled to rely on any representation that his or her property will be granted an agricultural classification until such time as a final decision has been issued by the Property Appraiser’s office.

The [AG Application](#) is considered a “return”. All returns of property are confidential documents in the hands of the property appraiser in accordance with [Florida Statute 193.074](#). The Department of Revenue (DOR) has defined the term “return” as follows: A ‘Return’ means any report, claim, statement, notice, application, affidavit, or other document required to be

filed within a prescribed period or on or before a prescribed date under the authority of any provision of those documents when filed with the DOR by a taxpayer under a revenue law of this state which the DOR has the responsibility of regulating, controlling, and administering. This term includes any copy of a federal income tax return or other attachments which are designed to be supplemental to or become part of, a return.

PLEASE NOTE: If the property sells, the AG Classification will be removed. The new owner must apply to receive the AG Classification. Put another way, if a property previously granted the agricultural classification has been conveyed, a new application must be submitted by the new owner by March 1st of the year in which they wish to receive the classification.

New Applicants (Late Filing after March 1st – AND – before the 25th day following the mailing of the TRIM Notice)

The AG classification may not be granted if the [AG Application](#) is not filed on or before the **March 1st filing deadline**. If the application is submitted after March 1st – AND – before the 25th day following the mailing of the TRIM (Truth-In-Millage) Notice, the application is considered a late file application. All late file [AG Applications](#) must be submitted with a good cause statement 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.

New Applicants (Late Filing after the 25th day following the mailing of the TRIM Notice)

If an applicant who is qualified to receive an agricultural classification fails to file an application on or before the 25th day after the mailing of the TRIM (Truth-In-Millage) notices, the Property Appraiser will accept the application for the next tax year and advise the applicant to contact the Value Adjustment Board (VAB) regarding a good cause hearing.

The VAB Clerk may accept, but not schedule for hearing, a VAB petition filed after the statutory deadline has expired. A petition and a non-refundable \$15 filing fee may be submitted to the VAB for a good cause determination if the petition is accompanied by a written explanation with proof of the extraordinary circumstances which delayed the filing. If there is a determination that the taxpayer has shown good cause for missing the deadline, a hearing will be scheduled.

Renewal of Existing AG Classifications

Waiver of the Requirement to Apply for AG Classification Annually

At the request of the property appraiser, the Polk County Board of County Commissioners adopted Resolution (09-099) on June 3, 2009 to waive annual renewal applications and the mailing of agricultural receipt cards. Due to this resolution, the requirement that an annual AG application along with all supporting evidence be submitted for the AG classification is waived after an initial [AG Application](#) is submitted and the classification is granted.

AG Classification is automatically renewed in subsequent years providing the agricultural use of the land has not been abandoned or discontinued; or if the land has been conveyed/sold, diverted to a nonagricultural use, or is no longer being utilized for bona fide commercial agricultural purposes.

Review/Inspection of Existing AG Land

Land that has had the agricultural classification auto-renewed is subject to property review/inspection at a minimum of once every five years pursuant to section [193.023](#) Florida Statutes. The property may, however, be inspected/reviewed if there are any concerns or questions regarding the continued use of the land for bona fide commercial agricultural purpose.

It is the responsibility of the taxpayer to furnish the property appraiser information that can be used to establish and prove the use of the land is primarily for a bona fide commercial agricultural operation.

Failure to provide information and/or documentation to the property appraiser as part of the review process may result in the AG classification being removed.

In years in which proper application for agricultural assessment has been submitted and granted, the assessment value of land shall be based solely on its agricultural use. [Florida Statute 193.461](#) indicates the property appraiser shall consider the following use factors only:

- The condition, quantity, and size of the property;
- The present market value of and income produced by the property as agricultural land;
- The productivity of land in its present use;
- The economic merchantability of the agricultural product; and
- Such other agricultural factors that may be applicable, which are reflective of the standard present practices of agricultural use and production.

Removal of Existing Ag Classification

The Property Appraiser is responsible for classifying all lands within the county as either agricultural or non-agricultural on an annual basis. Agricultural classification will be removed from the land if the agricultural use of the land has been abandoned or discontinued; or if the land has been conveyed/sold, diverted to a nonagricultural use, or is no longer being utilized for bona fide commercial agricultural purposes.

PLEASE NOTE: If the property sells, the AG Classification will be removed. The new owner must apply to receive the AG Classification. Put another way, if a property previously granted the agricultural classification has been conveyed, a new application must be submitted by the new owner by March 1st of the year in which they wish to receive the classification.

The removal of the agricultural classification most often occurs as a result of the reappraisal cycle. Each parcel is physically inspected for bona fide commercial use. Operations that appear to be abandoned or not in use are removed. Any operation whose commerciality is in question may be requested to submit supporting documentation. Field inspections are also conducted if the property appraiser receives concerns or questions relating to the agricultural classification of land.

Fraudulent AG Classification

AGRICULTURAL CLASSIFICATION WAS CREATED TO ENCOURAGE THE ESTABLISHMENT AND IMPROVEMENT OF FLORIDA'S AGRICULTURAL LANDS AND TO PROVIDE A MEANS BY WHICH AGRICULTURAL LAND MAY BE PROTECTED AND ENHANCED AS A VIABLE SEGMENT OF THE STATE'S ECONOMY AND AS AN ECONOMIC AND ENVIRONMENTAL RESOURCE OF MAJOR IMPORTANCE. FRAUDULENT USE OF THE AGRICULTURAL CLASSIFICATION IS TAKEN VERY SERIOUSLY BY THIS OFFICE. ALL CLAIMS/REPORTS OF FRAUDULENT USE ARE INVESTIGATED PROMPTLY.

Value Adjustment Board (VAB)

If you believe the Property Appraiser's decision regarding the denial or removal of agricultural classification is incorrect, we ask that you contact our office at (863) 534-4777 for further review and discussion.

In many cases, the objections can be resolved once the property owner's position is considered and the appraiser is able to provide a complete explanation of how a value was derived or a decision made. If still unsatisfied after further review and discussion, the taxpayer or a representative may file a petition with the Value Adjustment Board (VAB).

The VAB is an independent appeals board that has statutory jurisdiction regarding challenges to property valuations; denials of exemptions, portability, and agricultural classifications; and other similar matters. The Polk County Clerk of Courts is the designated governing body of the Value Adjustment Board.

VAB Contact Information

Polk County Clerk of Courts
330 W Church Street
Post Office Box 988 Bartow, Florida 33831

Telephone: (863) 534-6502
Fax: (863) 534-5951
Email: VAB@polk-county.net

VAB Petition for AG Classification, Exemptions, and/or Valuation:

<http://floridarevenue.com/property/Documents/dr486.pdf>

Agricultural Land Appraisal Guidelines

The property appraiser is responsible to classify, for assessment purposes, all lands within the county as either agricultural (AG) or nonagricultural.

Agricultural Classification is a decision made by the Property Appraiser after analyzing the entirety of relevant facts and circumstances of the property in light of [FS 193.461](#), Florida Administrative Code Chapter [12D-5](#), and applicable case law.

Properties with a newly submitted AG application are physically inspected to confirm agricultural use before the approval of the AG classification. Properties with existing AG classification are reviewed/inspected at a minimum of once every five years pursuant to section [193.023](#) Florida Statutes.

It is the responsibility of the taxpayer to furnish the property appraiser information that can be used to establish and prove the use of the land is primarily for a bona fide commercial agricultural operation. Any landowner whose land is denied agricultural classification by the Property Appraiser may appeal to the Polk County Value Adjustment Board.

PLEASE NOTE: THE GUIDELINES LISTED FOR EACH AG COMMODITY ARE GENERAL GUIDELINES USED IN THE REVIEW OF AGRICULTURAL CLASSIFICATION TO DETERMINE ELIGIBILITY OF NEW AG OPERATIONS AND CONTINUED CLASSIFICATION OF EXISTING OPERATIONS. THE GUIDELINES SHOULD NOT BE CONSIDERED SOLELY DETERMINATIVE. EACH PROPERTY IS PHYSICALLY INSPECTED, AND EACH AG APPLICATION AND SUPPORTING DOCUMENTATION IS REVIEWED BEFORE AG IS APPROVED, DENIED, OR REMOVED.

Criteria for ALL Agricultural Operations

1. Properties owned by a company, LLC, or partnership must submit proof of ownership to file for Agricultural Classification. Proof of ownership examples include driver license or ID along with letter of authorization, Articles of Incorporation, Copy of LLC Agreement, or Sunbiz report.
2. The agricultural classification applies to land only. It does not apply to the value of improvements on land such as barns, storage tanks, and farm or ranch outbuildings. Improvements are assessed at market value.
3. The land must be in agricultural use as of January 1st or a reasonable effort must have been made to place the property in commercial agricultural use. "Agricultural use" indicates the land has been: prepared, planted, fertilized, mowed, herbicided, etc.
4. The land must be predominately devoted to agricultural use. The use must be current, meaning active management is taking place on the land. Land will not qualify simply because "it is rural", "open land", or because the owner **intends** to use the land for an

agricultural purpose.

5. Only the land acreage used in the agricultural operation will be considered for the Agricultural Classification.
6. Care and management of the AG operation must be evident and consistent with typical commercial management practices for the specific AG commodity.
7. The AG operation should have a realistic expectation of making a profit – properties that have been granted the agricultural classification do not always show a profit, it is the expectation or intent to be profitable that is considered.
8. A minimum acreage IS NOT required, however, the parcel(s) must have sufficient acreage that is typical of and will sustain the commercial agricultural operation.
9. Hobby farms consisting of livestock/produce for personal use, pleasure, or sport DO NOT qualify for the AG classification. In addition, land underneath structures predominately used for non-agricultural related events DO NOT qualify for AG classification.

Documentation Required for ALL Agricultural Operations

If any of the requested items listed are not provided, please provide an explanation as to why the information is unavailable or not applicable.

1. Chronological timeline of all AG activity on the parcel(s) for the last eighteen (18) months – OR – three (3) Year Business Plan for new AG Operations.
2. Copies of all licenses, permits, or AG certifications required by federal, state, or local governments.
3. Photos (Date Stamped) of the AG operation including photos of agricultural lands, commodities, equipment, livestock, crops, etc.
4. Receipts (Expense) from AG operation expenses incurred for the last 18 months.
5. Receipts (Sales) of the AG product/commodity for the last 18 months. Please specify the amount of product sold, date sold, and price per unit.
6. Schedule E / Schedule F / Schedule T – OR – appropriate business tax return from the most recent federal tax return.
7. 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.

In addition to the criteria and documentation required for ALL AG operations, the property appraiser may have additional criteria or request additional information for specific AG operations/commodities.

Guidelines for Specific Agricultural Operations

Citrus / Fruit and Nut Bearing Orchards

Citrus / Fruit and Nut bearing operations include a number of citrus varieties, peaches, olives, avocados, etc.

Additional Criteria / Documentation / Information requested:

- ALL CITRUS / ORCHARD OPERATIONS
 - Groves/orchards are recommended to be at least four (4) acres or part of a larger operation
 - Typical commercial tree settings are required
 - Provide the variety and number of trees per acre
 - If cleared, provide contract(s) for trees and a timeline to reset
 - Provide the number of boxes picked per block

Crops / Nursery

Crop operations consist of vegetables and/or some fruits. **Nursery operations** include propagation and sale of ornamental plants, citrus, and/or trees. A typical nursery can be either in-ground or containerized. They may be in greenhouses, shade houses, or open air. Only nursery operations that propagate/raise horticultural products may qualify for the AG Classification.

Additional Criteria / Documentation / Information requested:

- CROP SPECIFIC
 - Row crop operations are recommended to be at least two (2) acres or part of a larger row crop operation
 - Provide planting schedule
- NURSERY SPECIFIC
 - In-ground tree nurseries are recommended to be four (4) acres or part of a larger nursery operation
 - Ornamental nurseries are recommended to be at least one (1) acre in size or part of a larger nursery operation
 - Nurseries are expected to be irrigated and stocked
 - Furnish a list of plants/tree varieties
 - A copy of the current Certificate of Nursery Registration is REQUIRED
 - Please provide a list of commercial accounts
 - Operations must propagate/raise horticultural products for sale

Hay / Sod Production

Hay operations grow perennial improved grasses such as Bahia, Bermuda, and specialty varieties. These are cut and baled for livestock consumption, erosion control, or road projects.

Sod operations are typically Bahia, Bermuda, or St. Augustine grass. Bermuda and St. Augustine grass is primarily grown for landscaping purposes. Bahia grasses are generally used for larger commercial projects, erosion control, or road projects.

Additional Criteria / Documentation / Information requested:

- HAY SPECIFIC
 - Hay fields are recommended to be at least five (5) acres or part of a larger hay operation
 - A minimum of two (2) cuts are expected within a twelve (12) month period *NOTE: Seasonal weather, lack of rain, and/or soil type will be considered*
 - Provide variety of hay harvested
 - Provide the number of rolls cut per harvest and price per roll
- HAY PRODUCTION IN A PLATTED RESIDENTIAL OR COMMERCIAL SUBDIVISION
 - Predominate use of total subdivision acreage must be in hay production
 - Subdivisions with an aggregate of less than five (5) acres will not qualify
 - Only areas containing at least one hundred fifty (150) linear feet of road frontage will be considered
 - Taxpayer must submit a plat map of each subdivision indicating which lots are being applied for
 - Taxpayer must annually submit commercial evidence as requested by Polk County Property Appraiser Office
- SOD SPECIFIC
 - Sod operations are recommended to be ten (10) acres or part of a larger sod operation
 - Provide variety of sod harvested

Horse Breeding and Boarding

Horse breeding operations consist of brood mares and their foals. Breeding practices include artificial insemination and natural/pasture breeding. **Horse boarding operations** involve the sheltering/care of horses. These operations include contracts outlining the agreement between the horse owner and landowner. Land used primarily to show, race, ride; or use horses in some other manner not incidental to breeding/boarding does not qualify.

Additional Criteria / Documentation / Information requested:

- ALL HORSE OPERATIONS
 - Horse Farms are recommended to be ten (10) acres or part of a larger Horse Farm operation

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- HORSE BREEDING SPECIFIC
 - Horse breeding operations must have a minimum of three (3) brood mares involved in the breeding program; each mare is expected to foal at least every other year
 - Provide the total number of brood mares currently on the property and registration documents for each
 - Provide the total number of studs currently on the property and registration documents for each
 - Provide all breeding documentation including breeding contracts, insemination reports, and stud fee information
 - Provide marketing information
 - HORSE BOARDING SPECIFIC
 - Horse boarding operations must have a minimum of five (5) horses with current boarding contracts
 - Provide the number of horses boarded along with their current boarding contracts

Miscellaneous Commodities

Miscellaneous operations include bees, fish, fruit, grapes, hogs, poultry, and any other commodity that is not specifically outlined in this document. Commercial minimum requirements will vary according to each specific type of operation.

Additional Criteria / Documentation / Information requested:

- ALL MISCELLANEOUS OPERATIONS
 - Provide the total amount of commodity currently on the property
 - Provide the total land acreage used for the operation
 - Beekeepers must provide a copy of the Florida Department of Agricultural and Consumer Services (FDACS) Certificate of Apiary Registration
 - Fish farms must provide a copy of the Florida Department of Agricultural and Consumer Services (FDACS) Aquaculture Certificate of Registration

Pasture (Cattle/Goat/Sheep)

Pasture operations include cattle (cow/calf, feedlot, and dairy operations). **Goat/Sheep farm operations** primarily produce milk or meat – both are sold for human consumption.

Additional Criteria / Documentation / Information requested:

- ALL PASTURE OPERATIONS
 - Provide the total number of livestock currently on the property
 - If rotating pastures, provide list of all parcels included in the operation; where livestock are currently grazing; and the rotation schedule

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- All perimeter pasture fencing should be intact
 - CATTLE SPECIFIC
 - Pastureland is recommended to be at least ten (10) acres or part of a larger pasture operation
 - A commercial herd of at least six (6) head of cattle must be maintained on any operation of twenty (20) acres or less
 - A stocking rate of one (1) cow per three (3) acres of improved pasture will apply for parcels larger than twenty (20) acres
 - An annual calving rate of 85% or more is typical of and expected for a commercial cattle operations
 - GOAT/SHEEP SPECIFIC
 - Goat/Sheep farms are recommended to be at least three (3) acres or part of a larger goat/sheep operation
 - A commercial herd of at least twelve (12) head of goat/sheep must be maintained on any operation of six (6) acres or less
 - A stocking rate of two (2) goat/sheep per acre will apply for parcels larger than six (6) acres

Timber

Timber operations vary widely. Operations may produce pulpwood, mulch, shavings, chip and saw, poles, and Christmas trees.

Additional Criteria / Documentation / Information requested:

- TIMBER SPECIFIC
 - Timber operations are recommended to be at least five (5) acres for planted pines; ten (10) for acres-natural stands; or part of a larger timber operation
 - A Timber Management Plan signed by a certified forester is required and must be updated every six (6) years
 - For planted pines, a setting of six hundred (600) to eight hundred (800) trees per acre is typical
 - A commercial stand of planted pines requires a survival rate of four hundred (400) trees per acre
 - If recently harvested, provide contract(s) for trees and a timeline to reset
- CHRISTMAS TREE SPECIFIC
 - Christmas tree operations are recommended to be at least four (4) acres or part of a larger Christmas tree operation
 - Christmas tree operations should initially be established in rotation
 - Tree spacing of at least 6' x 8' is expected; 900 to 1,100 trees to the acre is typical

Additional Information

Agritourism

Florida Statute 570.85

[Florida Statute 570.85](#) is the Agritourism statute. This statute expresses the Florida Legislature’s intent 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. The statute indicates 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](#). It 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 [Florida Statute Chapter 252](#).

Florida Statute 570.86

[Florida Statute 570.86](#), defines an “Agritourism activity” as any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity **does not** include the construction of new or additional structures or facilities intended primarily to house, shelter, transport, or otherwise accommodate members of the general public. An activity is an agritourism activity regardless of whether the participant paid to participate in the activity.

Agritourism combines Florida’s two largest industries – tourism and agriculture. It allows farmers to open their agricultural land to the general public as long as the activity relates directly to an agricultural operation.

Lands underneath barns, and other structures **predominately** used for non-agricultural related events including weddings and parties DO NOT qualify for the AG classification.

For additional agritourism information contact:

Florida Farm Bureau Federation

Division of Government and Community Affairs

PHONE: 352-374-1543

Florida Farm Bureau: <http://www.floridafarmbureau.org/>

UF/IFAS Extension

Local UF/IFAS Extension County Office: <http://solutionsforyourlife.ufl.edu/map/>

Assessment of Specific Agricultural Equipment / Structures

For purposes of the income approach to assessment of property used for agricultural purposes, the following items are considered part of the average yields per acre and have no separately assessable contributory value. These items are not assessed on the Tangible tax roll as tractors, mowers, feeders, scales, and the like are.

- Irrigation Systems, including pumps and motors physically attached to the land are considered part of the average yields per acre and have no separately assessable contributory value
- Litter containment structures located on poultry farms
- Animal waste nutrient containment structures located on producing dairy farms
- Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. [570.93](#) or s. [403.067](#)(7)(c)
- Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements

Assessment of Certain Nonproductive Agricultural Lands

Land classified for assessment purposes as agricultural lands which are taken out of production or not being used for production due to any of the reasons listed below shall continue to be classified and assessed as agricultural lands unless and until otherwise indicated:

- Land taken out of production by a state or federal eradication or quarantine program including the [Citrus Health Response Program \(CHRP\)](#).
 - The land will continue to have AG Classification for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to such program or successor programs.
 - Lands under these programs which are converted to fallow or otherwise non-income producing uses – OR – replanted in citrus pursuant with the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a value of up to \$50 per acre on a single-year assessment methodology during the 5-year term of agreement.
 - Lands converted to other income-producing agricultural uses permissible under such programs shall be assessed as agricultural land.
 - Land under a mandated eradication or quarantine program which is diverted

from an agricultural to a nonagricultural use shall be assessed at just value under s. [193.011](#).

- Lands that participate in a dispersed water storage program pursuant to a contract with the Department of Environmental Protection or a water management district which requires flooding of land.
 - The land will continue to be classified as agricultural lands for the duration of the inclusion of the lands in such program or successor programs and shall be assessed as nonproductive agricultural lands.
 - Land that participates in a dispersed water storage program that is diverted from an agricultural to a nonagricultural use shall be assessed at just value under s. [193.011](#).

- Lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. [252.36](#), when such disaster results in the halting of agricultural production

NOTE: This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

- The land will continue to have AG Classification for 5 years after termination of the emergency declaration.
 - If such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed at just value under s. [193.011](#).
- Lands which are not being used for agricultural production due to a hurricane that made landfall in the State of Florida during calendar year 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as otherwise provided by law.

Changes in Agricultural Use

It is the responsibility of the taxpayer to notify the property appraiser if the agricultural use of land is changed. Agricultural commodities have different criteria and documentation required. In addition, the value of land per acre is based on the specific commodity associated with the land. If the agricultural land use is modified, the proper criteria and documentation for the new operation are required.

It is the responsibility of the taxpayer to notify the property appraiser if the agricultural use of the land is changed, discontinued, or abandoned.

Citrus Health Response Program (CHRP)

The Citrus Health Response Program (CHRP) was created to manage the impact of citrus canker and citrus greening in commercial citrus groves. To accomplish that purpose, this program declares citrus canker, citrus greening, and the Asian citrus psyllid to be plant pest and nuisances. The program also sets forth procedures for establishing quarantine areas, identifying regulated articles, decontaminating regulated articles, and regulating the movement of citrus nursery stock from areas quarantined for citrus greening. ([Rule: 5B-63.001 F.A.C.](#))

Participation in the program qualifies grove owners with abandoned or unmanaged citrus groves to maintain the AG Classification for five (5) years after the date of execution of a compliance agreement between the landowner and the Florida Department of Agriculture and Consumer Services (FDACS).

For additional Citrus Health Response Program information contact:

Citrus Health Program Office - Winter Haven Office

Serves: Hillsborough, Pinellas, Polk, Osceola, Manatee Counties

Supervisor, Elizabeth Johnson

(Elizabeth.johnson@fdacs.gov)

3027 Lake Alfred Road, Winter Haven, Florida 33881-1438

PHONE: (863)298-3000 CELL: (863)289-8504 FAX: (863)298-3002

HELPLINE: 1-888-397-1517

<https://www.aphis.usda.gov/aphis/ourfocus/planthealth/plant-pest-and-disease-programs/pests-and-diseases/citrus-health-response-program>

<https://www.fdacs.gov/content/download/100383/file/citrus-health-response-program-contact-information.pdf>

CHRP Qualification Process

- Contact the local FDACS Citrus Health Program Office and request information about the Abandoned Grove Initiative.
- Provide the necessary documentation to the FDACS Citrus Health Program Office to verify abandonment of grove. The FDAC inspectors may visit the land to verify status.
- At the expense of the landowner, the citrus trees in the abandoned, unmanaged, or diseased grove must be destroyed. Once destroyed, the owner must contact the FDACS for destruction verification and an Abandoned Grove Compliance Agreement.
- If the property is not currently receiving the Agricultural Classification an AG Application is required, and should be submitted prior to March 1st.
 - *NOTE: Properties currently receiving Agricultural Classification do not need to file a new AG Application unless ownership has changed.*
- The land owner must provide the Polk County Property Appraiser a copy of the

abandoned Grove Compliance Agreement (which has been approved and dated prior to **June 30th** of the applicable year) in order to receive the CHRP Abandoned Grove assessment for that tax year.

- The CHRP site report (Verification of Voluntary Destruction of Citrus Trees) that is provided to the owner by the CHRP local office should be included with the CHRP Compliance Agreement.
- The landowner must maintain compliance under the Abandoned Grove Compliance Agreement. The lower assessment will be in place for a period of 5 years per [FS 193.461 \(7\)\(a\)](#).
- After receiving the CHRP Abandoned Grove assessment, if a different agricultural operation is put in place, other than citrus, the assessment will change according to the current AG use. Any non-agricultural use will be assessed at full market value.
- If a parcel is sold or transferred while an Abandoned Grove Compliance Agreement is active, the agreement is no longer valid. The parcel will be assessed at full market value unless a new AG operation is put in place and a new application is filed.

Dwelling, Residence, and Structures

The agricultural classification applies to land only. It does not apply to the value of improvements on land such as houses, barns, storage tanks, and farm or ranch outbuildings. Improvements are assessed at market value.

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, pursuant to s. [193.011](#), to qualify for the assessment limitation set forth in s. [193.155](#).

Leased Property

If the property is leased, a copy of the lease should accompany the [AG Application](#). If the lessee is filing the application on behalf of the property owner, a letter of authorization should be included per [Florida Statute 193.461 \(3\) \(a\)](#).

The property owner has the responsibility to make sure the lessee is utilizing the property as a commercial agricultural operation and is willing to provide financial information regarding their operation.

Florida Statutes governing AG Classification

Florida Statute 193.451 (Annual Growing of AG Crops)

[Florida Statute 193.451](#) indicates the following:

- Growing annual agricultural crops, nonbearing fruit trees, nursery stock, and aquacultural crops, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer or offered for sale
- Raw, annual, agricultural crops shall be considered to have no ascertainable value and shall not be taxable until such property is offered for sale to the consumer
- Personal property leased or subleased by the Department of Agriculture and Consumer Services and utilized in the inspection, grading, or classification of citrus fruit shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage

Florida Statute 193.461 (The Greenbelt Law)

[Florida Statute 193.461](#) specifies the Property Appraiser, shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural. This statute is the cornerstone that governs agricultural classification. Anyone applying for the AG classification may wish to review the statute in its entirety. An overview of the statute is listed below:

- The property appraiser is required to classify for assessment purposes all lands within the county as either agricultural or nonagricultural on an annual basis.
- The AG classification may not be granted if there is no [AG Application](#) filed on or before March 1st of each year. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1st must file an application for the classification with the property appraiser on or before the 25th day after the mailing of the TRIM (Truth-In-Millage) notices which are mailed annually in mid-August.
- As part of the filing process, the taxpayer or a representative may be required to furnish information / documentation to establish the land is actually used for a bona fide agricultural purpose.
- The Property Appraiser is to notify the landowner in writing of the denial of the AG classification on or before July 1st annually. The notification must advise the landowner of his or her right to appeal to the Value Adjustment Board and of the filing deadline.
- In determining whether the use of the land for agricultural purposes is bona fide, the

following factors may be taken into consideration:

- The length of time the land has been so used and whether the use has been continuous;
 - The purchase price paid;
 - Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment;
 - Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices;
 - Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease;
 - Such other factors as may become applicable.
- In years in which proper application for agricultural assessment has been made and granted, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:
 - The quantity, size, and condition of the property;
 - The present market value of the property as agricultural land;
 - The productivity of land in its present use and the income produced by the property;
 - The economic merchantability of the agricultural product; and
 - Such other agricultural factors as may; from time to time; become applicable, which are reflective of the standard present practices of agricultural use and production.
 - AG Classification will be removed from land that is no longer being used for agricultural purposes.

Florida Statute 823.14 (Florida Right to Farm Act)

[Florida Statute 823.14](#) is known as the Florida Right to Farm Act. It is a declaration indicating the Florida Legislature finds that:

- Agricultural production is a major contributor to the economy of the state;
- Agricultural lands constitute unique and irreplaceable resources of statewide importance;
- The continuation of agricultural activities preserves the landscape and environmental resources of the state, contributes to the increase of tourism, and furthers the economic self-sufficiency of the people of the state;
- The encouragement, development, improvement, and preservation of agriculture will result in a general benefit to the health and welfare of the people of the state.

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- The Legislature further finds that agricultural activities conducted on farm land in urbanizing areas are potentially subject to lawsuits based on the theory of nuisance and that these suits encourage and even force the premature removal of the farm land from agricultural use. It is the purpose of this act to protect reasonable agricultural activities conducted on farmland from nuisance suits.

The statute goes on to provide definitions of terms used along with specific information related to farm operations, evidence of nuisance, permitting for expansions, and the intent of the Legislature to eliminate duplication of governmental regulations over farm operations.