



**POLK COUNTY**  
Property Appraiser  
Neil Combee

Revised 06/2025  
ADA Compliant

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**AGRICULTURAL CLASSIFICATION COMMERCIAL EVIDENCE REQUEST**

Owner Name: \_\_\_\_\_ Property ID: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

Dear Property Owner,

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

The 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 inspected to confirm agricultural use before 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 provide the information/documentation requested herein within two (2) weeks of receiving this request. Send all information to the mailing or email address below. Failure to comply with this request may result in your AG Classification being denied and/or removed.**

Please contact us if you have questions or require additional information.

Polk County Property Appraiser  
255 N Wilson Avenue  
Bartow, FL 33830  
(863) 534-4765  
[palandag@polk-county.net](mailto:palandag@polk-county.net)

*NOTICE: The Agricultural Classification application and all documents required to be filed to establish and maintain AG Classification submitted by the taxpayer are deemed to be confidential in the hands of the property appraiser in accordance with [FS 193.074](#).*

Bartow Office  
255 North Wilson Ave Bartow FL 33830  
Ph: 863-534-4777 – Fax: 863-534-4753

Lakeland Office  
930 E. Parker St. Suite 272 Lakeland FL 33801  
Ph: 863-802-6150 – Fax: 863-802-6163

Lake Alfred Office  
200 Government Center Blvd Lake Alfred FL 33850  
Ph: 863-401-2424 – Fax: 863-401-2428



## POLK COUNTY

Property Appraiser

Neil Combee

### AGRICULTURAL CLASSIFICATION COMMERCIAL EVIDENCE REQUEST – Page 1 of 2

Owner Name: \_\_\_\_\_ Property ID: \_\_\_\_\_

**As part of the review/inspection process, all AG operations should provide the information and documentation requested below:**

Telephone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Please list all parcel numbers associated with the AG operation: \_\_\_\_\_

What is the total acreage of all lands used for this AG operation? \_\_\_\_\_

Acreage of portion owned: \_\_\_\_\_ Acreage of portion leased: \_\_\_\_\_

Has a Tangible Personal property Tax Return been filed for the current tax year? YES \_\_\_\_ NO \_\_\_\_

If yes, what name was the Tangible Return filed under? \_\_\_\_\_

Is the real property leased to others? YES \_\_\_\_ NO \_\_\_\_ **If yes, attach a copy of lease agreement(s).**

Do you maintain the property / AG operation or is there a caretaker? Owner Maintained \_\_\_\_ Caretaker \_\_\_\_

If there is a caretaker, please provide the name and contact information. \_\_\_\_\_

Do you conduct Agritourism activities on the property? YES \_\_\_\_ NO \_\_\_\_

Is there a website, Facebook page, or other social media presence associated with this AG operation? YES \_\_\_\_ NO \_\_\_\_

If yes, please provide URLs/website addresses: \_\_\_\_\_

#### **Please provide the information requested below:**

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, structures, 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.

Other:

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## AGRICULTURAL CLASSIFICATION COMMERCIAL EVIDENCE REQUEST – Page 2 of 2

Please provide the AG commodity specific information requested below:

### *Citrus / Fruit and Nut Bearing Orchards*

1. Provide the variety and number of trees per acre
2. Provide contract(s) for trees and a timeline to reset
3. Provide the number of boxes picked per block

### *Crops / Nursery*

1. **Crop:** Provide planting schedule
2. **Nursery:** Furnish a list of plants/tree varieties
3. **Nursery:** A copy of the current Certificate of Nursery Registration is REQUIRED
4. **Nursery:** Operation must be wholesale - please provide a list of commercial accounts

### *Hay / Sod Production*

1. Provide variety of hay or sod harvested
2. **Hay:** Provide the number of rolls cut per harvest and price per roll

### *Horse Breeding / Boarding*

1. **Breeding:** Provide the total number of brood mares currently on the property and registration documents for each
2. **Breeding:** Provide the total number of studs currently on the property and registration documents for each
3. **Breeding:** Provide all breeding documentation including breeding contracts, insemination reports, and stud fee information
4. **Breeding:** Provide marketing information
5. **Boarding:** Provide the number of horses boarded along with their current boarding contracts

### *Miscellaneous*

*Bees, fish, fruits, grapes, hogs, poultry, etc.*

1. Provide the total amount of commodity currently on the property
2. Beekeepers must provide a copy of the Florida Department of Agricultural and Consumer Services (FDACS) Certificate of Apiary Registration
3. Fish farms must provide a copy of the Florida Department of Agricultural and Consumer Services (FDACS) Aquaculture Certificate of Registration

### *Pasture*

*Cattle, Goats, Sheep*

1. Provide the total number of livestock currently on the property
2. If rotating pastures, provide list of all parcels included in the operation; where livestock are currently grazing; and the rotation schedule

### *Timber*

1. A Timber Management Plan signed by a certified forester is required and must be updated every six (6) years
2. If recently harvested, provide contract(s) for trees and a timeline to reset
3. Timber parcels with a survival rate less than four hundred (400) trees per acre must provide a timeline to reset

### *Other*

**NOTE: Additional documents may be requested on a case-by-case basis.**

I certify all information on this form and any attached documents, statements, schedules, etc., are true and correct to the best of my knowledge.

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Signature

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Date