

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 on the back of the AG Application.
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 PALANDAG@POLK-COUNTY.NET. 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.

APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 01/23
ADA Compliant
07/25

Section 193.461, Florida Statutes

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

Applicant name		Return to (address of property appraiser)	POLK COUNTY PROPERTY APPRAISER 255 NORTH WILSON AVENUE BARTOW, FLORIDA 33830-3951
Property Address		Email	
Phone			

Parcel ID number or legal description: _____

Website, Facebook, Social Media URL: _____

Lands Used Primarily for Agricultural Purposes		Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.			
				Year	Crop or Use	Gross Income	Expense
Citrus			yrs	20__			
Cropland			yrs	20__			
Grazing land Number of livestock: _____			yrs	20__			
Timberland			yrs	20__			
Poultry, swine, or bee yards			yrs	Date purchased		Purchase price	
Aquaculture products			yrs				
Other :			yrs				

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference in Rule 12D-16.002, Florida Administrative Code. yes no
If yes, name on the return: _____

Is the real property leased to others? If yes, attach copy of lease agreement. yes no

As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

Signature Print Name Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)

Signature, property appraiser or designee POLK
County

Record of Action of County Property Appraiser Check the appropriate box below.

- 1. Application approved and all lands are classified agricultural
- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3.)

Signature, property appraiser Date

AGRICULTURAL CLASSIFICATION APPLICATION

R. 07/2025
ADA Compliant

TANGIBLE RETURN REQUIREMENT FORM

Our records indicate that you own, operate, or have started an agricultural operation in Polk County. [Florida Statute 193.052](#) requires that all Tangible Personal Property be reported each year to the Property Appraiser's Office. Tangible personal property is everything other than real estate that is used in a business. Examples of tangible personal property (TPP) include computers, tools, machinery, signs, tractors, mowers, feeders, scales, and the like. Any supplies or equipment related to the AG operation(s) should be reported.

Every business that files an initial TPP return by April 1st is granted an exemption of up to \$25,000. If the value of your tangible assets is **\$25,000 or less** you do not have to file a TPP return in subsequent years. If, however, your TPP value is **more than \$25,000** as of January 1st of any subsequent year, you must file a [TPP return \(DR-405\)](#) by April 1st of that year in order to continue to receive the TPP exemption.

Applicant name		Return to (address of property appraiser)	POLK COUNTY PROPERTY APPRAISER 255 NORTH WILSON AVENUE BARTOW, FLORIDA 33830-3951
Address			
Phone		Email	
Parcel ID, Legal Description:			

- My tangible personal property is already being reported.
My tangible return is associated with the following name/acct: _____
- Though my real property qualifies for agricultural classification, **I DO NOT OWN ANY TANGIBLE PERSONAL PROPERTY**. The operation is either cared for by a lessee/caretaker or maintained by contracted labor.

Please provide the name, phone #, and email address of the Lessee/Caretaker:	
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- I own tangible personal property and my assets exceed \$25,000 in value – Please complete a [Tangible Personal Property Return \(DR-405\)](#). Contact our office at (863) 534-4777 if you have questions.
- I own tangible personal property and my assets DO NOT exceed \$25,000 in value – Please complete a [Tangible Personal Property Return \(DR-405\)](#). Contact our office at (863) 534-4777 if you have questions.

Print Name and Sign

Date