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PROPERTY APPRAISER
MARION COUNTY, FLORIDA

REQUIREMENTS FOR AGRICULTURAL CLASSIFICATION OF LANDS

Pursuant to Florida Statutes 193.461(3)(a), "No land shall be classified as agriculture land unless an application is filed on or before March 1 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 land.

January 1st is the statutory assessment date therefore the property must be in use on this date or a reasonable effort has been made to place the property in use.

GUIDELINES PER USE

PASTURE LAND

1. Should be at least 5 acres or used in conjunction with other parcels.
2. Property must be fenced.
3. An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e., fertilizing, liming, tilling, mowing, etc.
4. In regards to livestock in relation to size of parcel, one cow, on one acre parcel cannot be construed as commercial agricultural operation while 70 cows on 100 acres could be. Obviously the smaller the tract of land, the more concentrated the use should be. The capability of the soil is considered as to the carrying capacity for livestock for each parcel.
5. Horse farms fall within this category and the rule of thumb, one horse to one acre must be modified to fit the facts in each case.
6. Boarding of horses will qualify with proper documentation: Schedule F, Income Statement, and Boarding Agreement with use of pasture as part of agreement.
7. If property is leased, the lease must be in effect as of January 1st.

Please furnish us with a copy of the lease.

ROW CROPS

1. Should be at least 5 acres or used in conjunction with other parcels.
2. "Row Crops" is used in reference to those agricultural products referred to as vegetables.
3. Production of crops for own use does not qualify, i.e. garden.
4. "Hay" property used exclusively for production and harvesting of hay should be at least 10 acres or at least 5 acres and being used in conjunction with larger contiguous parcels.
5. If property is leased, the lease must be in effect as of January 1st.

Please furnish us with a copy of the lease.

TIMBERLANDS

1. Should be at least 10 acres of planted pines or predominately-natural stand of pines.
2. Predominant stands of merchantable hardwood should be at least 20 acres, will be reviewed on a case-by-case basis. Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber, i.e. fire lanes, under brushing, reforesting.
3. A management plan should be implemented and a copy of the plan should be in our files with a follow-up of planting survival check.
4. Smaller tracts used for Christmas tree production will be considered as nursery land.

NURSERY

1. Nurseries should have a state agricultural certificate. Sales should be on wholesale level.
2. Only areas actually used for the nursery and service area shall be classified.

Types of Nurseries: In Ground (Ornamental)
Above Ground (In Pots)
*Tree Nursery (Christmas Trees)
*_State agricultural certificate not required for this type._

CITRUS LANDS

1. Land must be planted by January 1st.
2. Proper care and management of the grove must be evident.
3. Commercial tree planting should be at least 70 trees per acre.
4. Please provide us with number of trees per acre, the variety of citrus and the effective age of grove.
5. If irrigated, describe type.
6. State agricultural certificate is required.

MISCELLANEOUS AGRICULTURE

1. Poultry, swine, apiaries, blueberries, peaches, pecan, fish hatcheries, and rabbits will be handled on a case-by-case basis.

INFORMATION NEEDED TO FILE FOR NEW AGRICULTURAL CLASSIFICATION

Pursuant to Florida Statutes 193.461(3) (a), "No land shall be classified as agriculture land unless an application is filed on or before March 1 of each year."Only lands, which are used primarily for bona fide agriculture purposes, shall be classified agricultural. "Bona fide agriculture purposes" means good faith commercial agricultural use of land. January 1st is the statutory assessment date therefore the property must be in use on this date or a reasonable effort has been made to place the property in use.

If property is leased, the lease must be in effect as of January 1st. Please furnish us with a copy of the lease. The lease is not sufficient if actual use is not in place. All applications will be reviewed in the field by our field appraiser to verify use of property and to insure the property is appraised properly. There may be additional information requested from the property owner to determine eligibility.

If the application is approved, you will not be notified. If the application is denied, you will receive a certified letter mailed no later than July 1. These guidelines are to be used in conjunction with FS 193.461.

Applicant should consult proper jurisdiction for local zoning, licensing, and tree ordinance requirements. Since the law requires an application by new owners, if you call to verify that Homestead Exemption, Agricultural classification or other exemptions have been posted, you must also verify who filed that exemption.

IMPORTANT: Agricultural Classification is not transferable. If you make any changes to the title; including divorce, trust, remarriage, adding or removing a name, or any changes to the use of the property, it is important to reapply by filing a new application.

* THERE MUST BE A "TANGIBLE PERSONAL PROPERTY RETURN" FILED ON ALL EQUIPMENT USED IN AGRICULTURE OPERATION