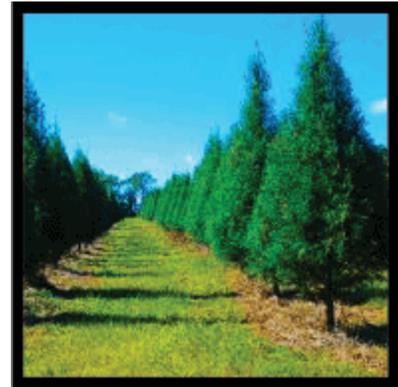


Agricultural Land Classification Guidelines

Agricultural land classification, more commonly known as “Greenbelt Classification” or “AG”, is a land use classification for property assessment purposes. AG recognizes uses such as timber, pasture, row crop, etc.

Per statute, only lands primarily used for bona fide agricultural purposes are eligible to receive an agricultural land classification. "Bona fide agricultural purposes" means good faith commercial agricultural use of the land.

January 1st of each year is the effective assessment date. Therefore, the subject property must be used for the intended classification on or before this date or a reasonable effort must have been made to place the property in that classified use by this date. “Expected use” or “interim use” is not considered when classifying properties for AG.



In determining whether the use of the land for agricultural purposes is bona fide, the Property Appraiser may take the following factors into consideration:

- The length of time the land has been so used.
- Whether the use has been continuous.
- Whether or not an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices.
- Whether or not such land is under lease and, if so, the length, terms and conditions of the lease.
- Factors may, from time to time, become applicable which include, but are not limited to, the following:
 1. Opinions of appropriate experts in the field.
 2. Business or occupation of property owner.
 3. Nature of the terrain of the property.
 4. Economic merchantability of the agricultural product.
 5. Reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.
 6. Principal domicile of the owner and family.
 7. Agricultural experience of the person conducting agricultural operations.

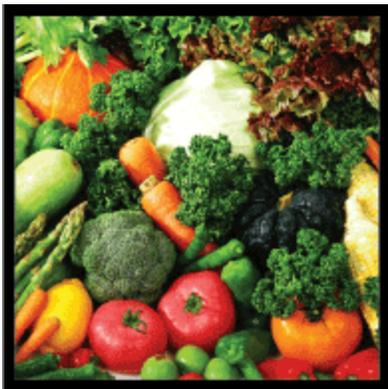


8. Participation in governmental or private agricultural programs or activities.
9. Amount of harvest for each crop.
10. Gross sales from the agricultural operation.
11. Months of hired labor.
12. Inventory and condition of buildings & machinery.
13. Filing of TPP return for agricultural equipment.

It is the responsibility of the owner to establish and prove agricultural operation. The Property Appraiser's staff cannot suggest or recommend to the owner what venture may be appropriate for ANY specific property. Lands used primarily for residential, developmental or investment purposes are not eligible for AG. Agricultural land classification for tax purposes is NOT the same thing as agricultural "zoning".

Pursuant to Chapter 196, Florida Statutes, any residence on the property causes a portion to be referred to as a home site and must be assessed as such. In ALL cases, upon application approval, only the acreage being USED for the agricultural purpose will be classified as AG.

IMPORTANT: Agricultural land classification is not transferable. If you purchase property that had agricultural land classification claimed by the prior owner, YOU must file an application in your name on or before March 1, in order to remain eligible. If you have agricultural land classification and make any changes to the title including those resulting from divorce, entering a trust, remarriage, adding or removing an owner's name; or, you make any changes to the use of the property, you must reapply by filing a new application in order to remain eligible.



Listed below are some general guidelines for how the Property Appraiser reviews the applications and determines eligibility. These general guidelines should not be considered solely determinative; minimum and maximum limits below are guidelines. Each application is individually reviewed and field inspected for a determination. **In all cases, agricultural land used solely for personal benefit is not considered a bona fide commercial operation.**

Pasture & Livestock

1. Recommendation of 10 acres or used in conjunction with other parcels.
2. Property must be fenced.
3. Effort made to maintain and care sufficiently and adequately for the land must be apparent (i.e. fertilizing, liming, tilling, mowing, etc. and such effort must be supported by dated invoices for work and/or material).
4. Ratio of livestock to acreage size, number of breeding age females, use of livestock bred and raised, and soil capability.
5. Fields used for sod production: recommendation of 10 acres or used in conjunction with other parcels.
6. Fields used for hay production: recommendation of 10 acres or used in conjunction with other parcels. Hay production must be of commercial varieties, with a minimum of 2 cuttings per year.
7. If property is leased, the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.
8. Livestock produced for the owner's use does NOT qualify as commercial operation.



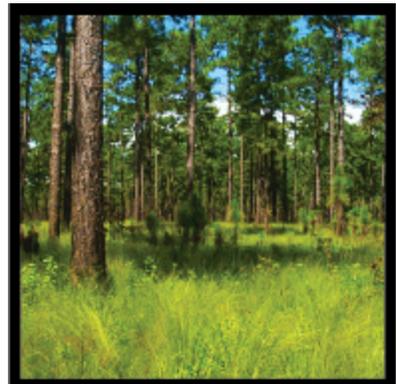
Field Crops

1. Row crops such as potatoes, cabbage, corn and onions and vegetable crops such as peanuts, tomatoes and peas: recommendation of 10 acres or used in conjunction with other parcels.
2. Specialty crops such as blueberries, blackberries and grapes: recommendation of 2 acres or used in conjunction with other parcels.
3. Orchard crops such as apples, peaches and pecans: recommendation of 10 acres or used in conjunction with other parcels.
4. If property is leased, the lease and use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.
5. Crops, fruits and vegetables produced for the owner's use does NOT qualify as commercial operation.



Timber

1. Recommendation of at least 10 acres of planted pines or a predominantly natural stand of pines, hardwood and/or cypress.



2. A copy of the forestry management plan must be on file in the Property Appraiser's Office and implementation of the plan is required.
3. Ongoing activities such as cutting of fire lanes, thinning trees, under brushing, reforestation, burning, cruising (inventorying), herbicide applications and other forestry activities should be readily apparent.
4. Merchantability of the timber and whether or not management has been sufficient are factors considered in granting the classification.
5. Timber operations that have been clear-cut should notify the Property Appraiser's Office at the time of harvest. Acreage must be replanted by the end of the third year.
6. Unmanaged trees on the owner's property do NOT qualify as commercial operation.



Nurseries & Christmas Tree Farms

1. Recommendation of 5 acres.
2. Nurseries should have a state agricultural certificate.
3. Sale of plants on a wholesale level and must be grown on the premises.
4. Water source or set up with irrigation is required.
5. Only land areas actually used for nursery and service areas are eligible for classification.
6. Personal nurseries and gardens do NOT qualify for commercial classification.



Miscellaneous Agriculture

Swine, poultry, goats, sheep, bees, fish farms, aquaculture, citrus and other agricultural endeavors will be handled on a case-by-case basis. However, all operations should be of sufficient size so that the income produced will sustain the entire venture.



Application for agricultural land classification must be received by the Property Appraiser's Office on or before March 1st of the application year. The initial application is made on the long form (DR-482) available in the Property Appraiser's Office. Along with this application, applicants must provide the Property Appraiser with a copy of their previous year's IRS form 1040 schedule F (profit or loss from farming).



If the application is denied, you will receive a notice of denial no later than July 1st. The reason for denial will be stated in the notice and you will have 30 days to file a petition and present all evidence of why you believe your parcel is a bona fide agricultural venture.

When AG is approved, you will receive a renewal card at the beginning of each year. Please read this card carefully, note any changes, sign and date it, and return it to the Property Appraiser's Office prior to March 1st.

Please be aware that even in renewal status, the classification must still be denied if inspection reveals that the operation does not meet the proper criteria from year to year.

The information on this document is meant to be general. It does not cover every possible scenario. If you have specific questions, please contact us at 904-827-5500 or email us at sjcpa@sjcpa.us.

