



## Agricultural Land Classification Guidelines

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**. 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.

Application for agricultural land classification must be received by the Property Appraiser's Office on or before March 1<sup>st</sup> of the application year. The initial application is made on the "**DR-482 Application and Return for Agricultural Classification of Land**" form, which is available on the Property Appraiser's website. 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), a **Business Plan** or a **Timber Management Plan** and **any other related information requested by the Property Appraiser's office**.

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.

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 property tax purposes is **NOT** the same thing as agricultural "zoning".

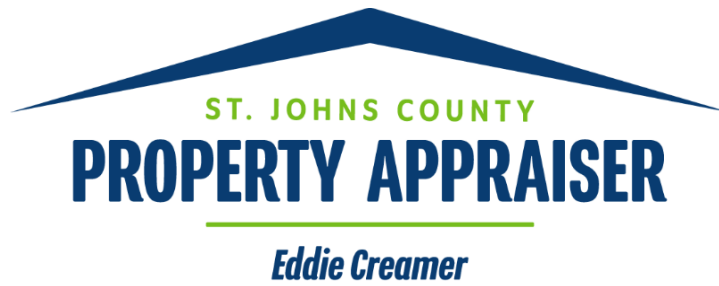
If the application is denied, you will receive a notice of denial no later than July 1st. The reason for denial will be stated in the notice and you will have 30 days to file a petition and present all evidence of why you believe your parcel is a bona fide agricultural venture. Please be aware that even after the classification has been granted, it may be revoked at any time if inspection reveals that the operation does not meet the proper criteria from year to year.

**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.

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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. If you have specific questions, please contact us at 904-827-5500 or email us at [sjcpa@sjcpa.us](mailto:sjcpa@sjcpa.us).

**NOTE: In all cases, agricultural land used solely for personal benefit is not considered a bona fide commercial operation.**

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.

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**Pasture with Livestock & Specialty Breeds**

The property must be properly fenced to contain livestock. Animals must have access to water. Animals must be owned by the applicant (unless the property is leased). If the property is leased, the lease and the use must be in place prior to January 1<sup>st</sup> and a copy of the lease must be on file with the Property Appraiser’s Office. An effort to maintain and care sufficiently and adequately for the pasture must be apparent (i.e. fertilizing, liming, tilling, mowing, etc.) and such effort must be supported by dated invoices for work and/or material. Swine & specialty breed agricultural endeavors will be handled on an individual basis. However, all operations should be of sufficient size so that the income produced will sustain the entire venture.

**NOTE:** Livestock & Specialty Breeds produced for the owner’s use do NOT qualify as a commercial operation.

**Livestock**

Livestock	Number	Requirements	Minimum Acres
Cows	10	10 breeding age females.	20
Goats or Sheep	30	30 breeding age females.	10
Horses	5	5 Brood Mares producing one foal annually each.	10
Horse (mini)	5	5 Brood Mares producing one foal annually each.	10
Donkey (mini)	5	5 Brood Mares producing one foal annually each.	10
Swine	10	Individual basis, but must have a feed lot (trough).	5

**Specialty Breeds**

Specialty Breeds	Number	Requirements	Minimum Acres
Poultry, Ostrich, Emu, Alpacas, Rhea, Rodents, Fish, Bees, etc.	Individual basis	Determined on an individual basis. The income produced must sustain the entire venture. An IRS 1040 Schedule F must be provided.	Individual basis

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**Field Crops**

The maintenance of field crops must be apparent (re-planting, fertilizing, mowing, weeding, etc.).

Field Crops	Requirements	Minimum Acres
Row Crops (corn, potatoes, cabbage, onions, etc.)		20
Vegetable Crops (peanuts, tomatoes, peas, etc.)		10
Sod	Must be commercial varieties.	10
Hay	Minimum of 2 cuttings per year.	10

**Timber, Tree Farms & Nurseries**

For timber, a copy of the **Forestry Management Plan** must be on file in the Property Appraiser’s Office and implementation of the plan is required. 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. Merchantability of the timber and whether or not management has been sufficient are factors considered in granting the classification. 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.

**NOTE:** Unmanaged trees on the owner’s property do NOT qualify as a commercial operation.

For tree farms & nurseries, a copy of the **Business Plan** must be on file with the Property Appraiser’s Office and implementation of the plan is required. A **State Agricultural Certificate** is also required. The sale of plants on a wholesale level must be grown on the premises. A source of water with irrigation is required. Only land areas actually used for tree farms & nurseries and the associated service areas are eligible for classification.

**NOTE:** Personal nurseries and gardens do NOT qualify as a commercial operation.

Timber, Tree Farms & Nurseries	Requirements	Minimum Acres
Planted Pines	600/acre	10
Natural Pines	Individual basis	10
Tree Farm	1000/acre	5
Christmas Trees	1100/acre	5
Field Nursery	1000/acre	5
Greenhouse Nursery	Individual basis	1

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**Orchards, Groves & Specialty Crops**

For orchards, groves & specialty crops, a copy of the **Business Plan** must be on file with the Property Appraiser’s Office and implementation of the plan is required. A source of water with irrigation is required. Only land areas actually used for orchards, groves & specialty crops and the associated service areas are eligible for classification.

Example for spacing requirements: Grapes = 15’ between plants & 10” between rows

**Orchards & Groves**

<b>Orchards &amp; Groves</b>	<b>Number</b>	<b>Requirements</b>	<b>Minimum Acres</b>
Pecans	12 trees/acre	60' x 60' spacing	12
Persimmons	170 trees/acre	10' x 15' spacing	5
Apples & Peaches	140 trees/acre	15' x 20' spacing	5

**Specialty Crops**

<b>Specialty Crops</b>	<b>Number</b>	<b>Requirements</b>	<b>Minimum Acres</b>
Blueberries	600 bushes/acre	8' x 10' spacing	1
Blackberries	720 bushes/acre	4' x 4' spacing	1
Grapes	170 plants/acre	15' x 10' spacing	1
Strawberries	170 plants/acre	2' x 2' spacing	1
Olives	200 plants/acre	5' x 13' spacing	1

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