



Gregory S. Brown, CFA
Santa Rosa County Property Appraiser



Agricultural Classification

General Information

Florida Statute - Pursuant to Florida Statutes 193.461(3), No land shall be classified as agricultural 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 as agricultural. "bona fide agricultural purposes" means good faith commercial agricultural use of land.

Zoning vs. Classification - Agricultural "zoning" of your property does not automatically entitle you to agricultural "classification" for taxation purposes. They are not one and the same.

Deadline to File - The filing deadlines for agricultural classification is between January 1st and March 1st of each year. If the application is approved, a notification will be sent on or before July 1st. If the application is denied, a letter will be mailed on or before July 1st.

Non-Transferable - Agricultural Classification is not transferable. If the property is sold or transferred from one ownership to another, a new application must be filed. If any changes in the use of the property it is important to notify the Property Appraiser's office.

Non-Agricultural Portions of Property - Any building on the property that has a non-agricultural use, together with a sufficient amount of land to support those non-agricultural use structures, is excluded from the agriculture classification.

Non Use - The Property Appraiser has the right to remove the classification from the land if the property is no longer being utilized for a "bona fide agricultural purpose".

Qualifying Factors

In order for the Property Appraiser to determine whether or not the land is used for commercial agricultural purposes, the following factors must be taken into consideration:

- The length of time the land has been used;
- Whether the use has been continuous;
- Purchase price paid;
- Size, as it relates to specific agricultural use;
- Whether there has been an effort to care sufficiently and adequately for the land as it pertains to the agricultural endeavor. This includes but is not limited to fertilizing, tilling, mowing, reforestation, and other accepted agricultural practices;
- Whether such land is leased, and if so, the effective length, terms and conditions of the lease; and
- Such other factors which from time to time become applicable.

Agricultural Use Guidelines

These guidelines, while specific, are still 'guidelines'. The granting or denying of all or part of a particular application for agricultural classification is a decision made after analyzing all relevant facts and circumstances of the property in accordance with §193.461, Florida Statutes, Rule 12D-5 of the Florida Administrative Code, and applicable case law.

The following apply to all commercial agricultural operations:

1. Best Management Practices should be used.
2. An agricultural business plan (a formal statement of business goals, plans to reach them, and information about the organization) should be furnished with the application.
3. Submission of IRS Schedule "F" will be requested from time to time as proof of an ongoing commercial agricultural operation.
4. Production solely for your own use does not qualify as a commercial operation.
5. Determination of a bona fide agricultural use will be considered on a case by case basis using submitted documents.

Minimum Standards by Category

1. Timber
 - a. Timber operations are recommended to be at least 15 acres or part of larger timber operations with a minimum survival rate of 400 trees per acre.
 - b. A Forest Management Plan, prepared by a professional forester, must be submitted with the application and signed by owner and forester.
 - c. Ongoing activities, such as cutting of fire lanes, thinning of trees, under brushing, reforestation, burning, cruising (inventorying), and any other activity recommended by the Management Plan should be readily apparent to the agricultural field appraiser.
 - d. Licenses, permits, or agricultural certifications that are required by federal, state, or local governments should be submitted.
2. Pasture Land
 - a. Property must be fenced and it should be evident that the land is maintained and cared for sufficiently (e.g. fertilizing, liming, mowing etc.)
 - b. The ratio of livestock to acreage and the soil capability are factors that are considered in granting the classification. For example, one cow on one acre is typically not a bona fide commercial operation, while 50 cows on 100 acres could be.
 - c. Property must be fenced if used for livestock. Hay or pasture sod (i.e. Bahia) operations need not be fenced to qualify.
 - d. Must make a noticeable effort to maintain and care sufficiently and adequately for this type of land (i.e. fertilizing, liming, tilling, mowing, etc.).

- e. It is recommended that pasture be at least 5 acres or part of a larger operation.
 - f. If the property is leased, it must first meet the size requirements on its own, and the lease and the agricultural use must be in place prior to January 1st. A copy of the lease should be on file with the Property Appraiser's Office.
3. Livestock
- a. Cattle: One cow on one acre cannot be construed as a commercial agricultural operation; while 70 cattle on 100 acres could be. Obviously, the smaller the tract of land, the more concentrated the use. On tracts of 10 acres or less, it would take at least 6 head of cattle to verify a commercial operation.
 - b. Goats and Sheep: On tracts of 5 acres or less, it would take at least 15 goats or sheep to validate a commercial operation. Provide a copy of all goat/sheep identification numbers as required by USDA C.F.R. 79.2(2008). Provide a copy of all goat/sheep identification numbers as required by USDA C.F.R. 79.2(2008).
 - c. Horses - Breeding & Boarding: The rule of thumb, 1 horse to 1 acre, must be modified to fit the facts in each case. The minimum size for a horse farm should be at least 5 acres. If the property is used for horse breeding, there should be at least 1 registered stallion. A copy of the registration and State breeding licenses must be provided. If the property is used for horse boarding, there should be at least 5 written agreements between the parties involved included with the application. This agreement must include the terms for the lease of pasture land. Classification is not normally granted for horses in a stable only. An occupational license is required for horse boarding. The boarding of the owner's horses do not qualify.
4. Fruit/Nut Trees
- a. Land must be planted according to generally accepted schedules.
 - b. Proper care and management must be evident.
 - c. The business plan for this commercial operation should also include description of the variety, plantings and trees per acre and be included with the application.
5. Crop Land
- a. Crops such as hay, wheat, corn, peanuts, cotton or other field crops which are typical for Santa Rosa County.
 - b. If the property is leased, its use must be in effect prior to January 1st. A copy should be on file with the Property Appraiser's Office.

6. Miscellaneous

- a. Miscellaneous commercial operations may include fish hatcheries, poultry, swine, aquaculture, bees (apiaries), fruit and nuts, grapes, etc., and will be handled on a case by case basis.
- b. For a bee/honey operation you must be a registered Florida Beekeeper and have your own, or have access to, honey extracting equipment, hive building and repair facility, etc. Typically it takes at least 100 hives to be considered a commercial bee operation. Bee leases will be reviewed on a case by case basis and applied to only that portion of the land necessary to support the operation.
- c. All operations should be of sufficient size so that the income produced will sustain the entire operation and make a profit.
- d. Licenses, permits, or agricultural certifications that are required by federal, state, or local governments should be submitted with the application.

Informational Links

[Application and Return for Agricultural Classification of Lands](#)

[Find a County Forester](#)

[Florida Administrative Code Rule 12D-5](#)

[Florida Department of Agriculture and Consumer Services: Agricultural Industry](#)

[Florida Statutes 193.461 - *Agricultural lands; classification and assessment; mandated eradication or quarantine program*](#)

[IRS Schedule F](#)