

Ag Classification Information

Ag Defined in Florida Statute



□ Per Florida Statute 193.461, "...only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural." The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land." The term "agricultural purposes" includes but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including algaculture; sod farming; and all forms of farm products and farm production.

Applying for Ag Classification



- You may apply for an agricultural classification if your property is used for a bona fide commercial agricultural purpose.
- Agriculturally classified lands are assessed based on an agricultural use rate which overrides the market value on a per acre basis. There is a specific agricultural use rate for each use category based on the net income attributable to the land from the commercial agricultural business operation. The agricultural classification normally results in significant tax savings.

Applying for Ag Classification



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS DR-482 R. 12/00												
SY X	Section 193.461, Florida Statutes											
OF REVENUE	This form must be signed and returned on or before March 1 .											
The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.												
Applicant name	Return to Seminole County Prop. Appr.									op. Appr.		
Address			address of						1101 E. First Street			
		appraiser) Sanford, FL							FL 32	771		
Phone								-				
Parcel ID, legal de				_								
Lands Used Primarily for Agricultural Purposes								al Income from this Property				
Citrus	uiposes	UI acres	yrs	ł	Year Crop or Use		nplete for the past 4 years. Gross Income Expense			Net Income		
Cropland			yrs	ł	20	Crop or	USE	GI	oss income	Exper	ise	Net income
Grazing land			yıs	ł	20			_				
Number of livestock			yrs		20			_				
Timberland			yrs	1	20							
Poultry, swine, or be	Poultry, swine, or bee yards		yrs	1	D-1			L .				
Other:			yrs	1	Date purchased				Purchase	price		
Is the real property leased to others? If yes, attach copy of lease agreement.												
by someone other than the applicant, his/her declaration is based on all information or which neishe has an Signature Date						, carry it						
L									101 10 11			
the above described pr	This ackn	s acknowledges receipt of your Application for Agricultural						I Classificati	on of Land	s on	(Date) for	
_			Signature							County	1	_
Record of Action of County Property Appraiser Check the appropriate box below.												
1. Application approved and all lands are classified agricultural												
Application disapproved and agricultural classification of lands denied on all lands												
3. Application described p		part ar				part. Agricultu pelow only fo						
	_	Signature, property appraiser							_	Date	e	_

- If you are the owner of record on January 1 and a commercial agricultural business is in operation on the property, you may apply for this classification by submitting an application between January 1st and March 1st.
- You will be notified of the status of your application around July 1st. If we approve your application, it is not necessary to reapply each year.

Why is January 1 Important?



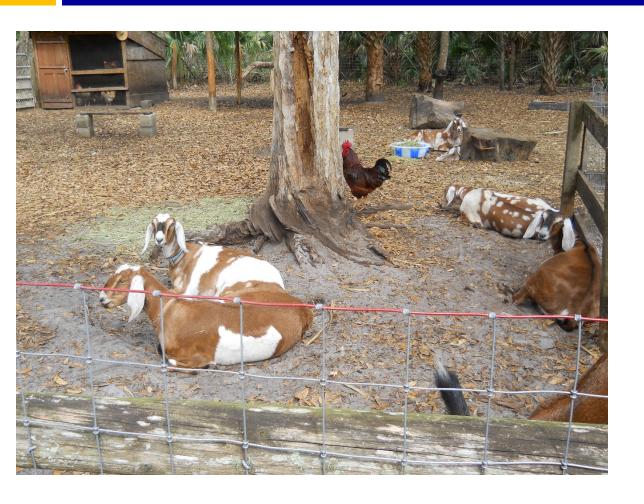
Operation needs to be in place and operating by January 1st

JANUARY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1.	2.	3.	4.	5.	6.
7.	8.	9.	10.	11.	12.	13.
14.	15.	16.	17.	18.	19.	20.
21.	22.	23.	24.	25.	26.	27.
28.	29.	30.	31.			

What's Ag? Goats







What's NOT Ag? Goats







What's Ag? Citrus









What's NOT Ag? Citrus

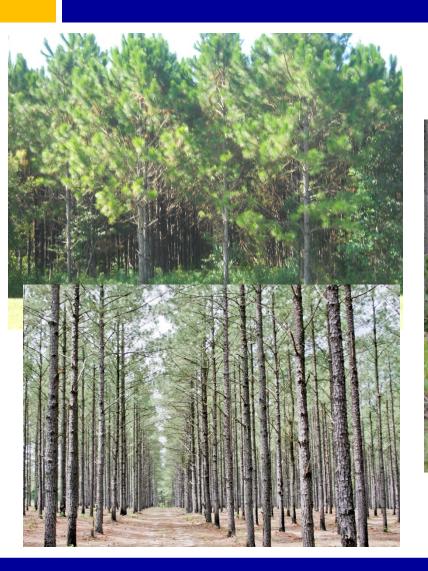






What's Ag? Timber







What's NOT Ag? Timber







What's Ag? Nursery







What's NOT Ag? Nursery







What's Ag? Pasture







What's NOT Ag? Pasture







What's Ag? Horse Breeding/Boarding







What's NOT Ag? Horse Breeding/Boarding









What's Ag? Row Crops







What's NOT Ag? Row Crops







What's Ag? Chickens





What's NOT Ag? Chickens









What's Ag? Hay Production





What's NOT Ag? Hay Production





What's Ag? Bees







What's NOT Ag? Bees









'AGRITOURISM' DOES NOT EQUAL AGRICULTURAL CLASSIFICATION FOR AD VALOREM PURPOSES

Agricultural Classification as determined by SCPA under F.S. 193.461 ALWAYS comes first

Agritourism



- It is the intent of the Legislature to promote agritourism as a way to support bona fide agricultural production by providing a <u>secondary</u> stream of revenue and by educating the general public about the agricultural industry. It is also the intent of the Legislature to eliminate duplication of regulatory authority over agritourism as expressed in this section. Except as otherwise provided for in this section, and notwithstanding any other provision of law, a local government may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on land classified as agricultural land under s. 193.461.
- This subsection does not limit the powers and duties of a local government to address substantial offsite impacts of agritourism activities or an emergency as provided in chapter 252.



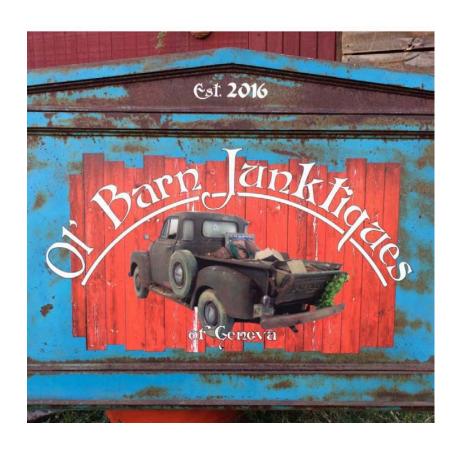
Risks of Agritourism



"Inherent risks of agritourism activity" means those dangers or conditions that are an integral part of an agritourism activity including certain hazards, such as surface and subsurface conditions; natural conditions of land, vegetation, and waters; the behavior of wild or domestic animals; and the ordinary dangers of structures or equipment ordinarily used in farming and ranching operations. The term also includes the potential of a participant to act in a negligent manner that may contribute to the injury of the participant or others, including failing to follow the instructions given by the agritourism operator or failing to exercise reasonable caution while engaging in the agritourism activity.

Example





Bona Fide Agricultural Use granting the property Ag Classification for Ad Valorem Purposes:

Goats/Donkeys

Ol' Barn Junktiques is a secondary, agritourism use

CONTACT US





Visit Our Website at:

www.scpafl.org



For Customer Service:

407-665-7506



For Presentations:

407-665-7555