

Application for Agricultural Classification must be made on or before March 1.

Please submit the signed and dated application as well as the supplemental form to:

Akin Akinyemi
Leon County Property Appraiser
Attn: Agricultural Department
PO Box 1750
Tallahassee, FL 32302

A receipt will be mailed to you following the processing of your application.
You will be notified if any additional information is required.
Approval or Denial of your application will be made prior to July 1.

Please contact us if you have any questions or if we may assist you in the application process.

Bret Hader
Email: bhader@leonpa.org
Phone: 850-606-6200

- For additional information on agricultural lands, classifications, and assessment, see [The Florida Statutes](#) 193.461.

**LEON COUNTY GUIDELINES FOR A
BONA FIDE COMMERCIAL AGRICULTURAL OPERATION**

Subject to the restrictions set out in **F.S. 193.461 (3)(b)**

“... only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural.” “Bona fide agricultural purposes” means good faith commercial agricultural use of the land. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

1. The length of time the land has been so used.
2. Whether the use has been continuous;
3. The purchase price paid;
4. Size, as it relates to specific agricultural use, but in no event shall a minimum acreage be required for agricultural assessment.
5. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices;
6. Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease; and
7. Such other factors may from time to time become applicable.

1. LENGTH OF TIME:

- A. Was the agricultural operation in effect on January 1st?
- B. Is the historic use of this property agricultural?

2. CONTINUOUS USE:

- A. Is the agricultural use of the property continuous?

3. PURCHASE PRICE PAID:

4. SIZE:

Minimum acreage may not be required for agricultural assessment.

<u>Pasture</u>	Optimum* <u>Acres</u>
10 Cows breeding age females or equivalent animal units	20
30 Goats, sheep or hogs breeding age females or equivalent units	20
Horses:	20
Breeding - 3 reg. brood mares & 1 stallion in production annually	
Boarding - Minimum of 3 horses. Must submit boarding contracts.	
The horses cannot belong to the property owner to qualify.	
Hay production	20
Sod	20
 <u>Row Crops</u>	 Optimum* <u>Acres</u>
Corn, grain sorghum, soy beans, rye, wheat, oats	20
Vegetables, peanuts, tobacco, sunflower	10

Timber

**Optimum*
Acres**

Planted pines	planting rate 700/ac	10
Christmas trees	planting rate 1100/ac	5
Tree farm-field nursery	planting rate 1100/ac	5
Natural pines/mixed		20

Specialty Crops

**Optimum*
Acres**

Grapes		5
Strawberries, blueberries, blackberries		2
Citrus, apples, peaches, pecans, pears, persimmons		10
Fish Farm—Bees		INDIVIDUAL BASIS
Nursery		INDIVIDUAL BASIS
Feed Lot		INDIVIDUAL BASIS

*OR USED IN CONJUNCTION WITH OTHER PARCELS

5. STEWARDSHIP

A. TIMBER

1. A management plan should be implemented and a copy of the plan should be in the Property Appraiser's file (available from the County Forester or Private Forester).
2. Smaller tracts used for Christmas tree production will be considered as nursery land.
3. Merchantability of the timber will be considered as well as other sufficient management plan implementation such as fire lanes, under brushing, reforestation, etc.

B. PASTURE

1. Property must be fenced.
2. An indicated effort has to have been made to maintain and care sufficiently and adequately for this type of land, i.e.: fertilizing, liming, tilling, mowing, etc.

C. ROW CROPS

1. "Row Crops" is used in reference to those agricultural products referred to as vegetables.
2. Production of crops for own use does not qualify parcel of land for agricultural classification, i.e.: garden.
3. Crop must be marketed commercially.

D. NURSERY

1. Nurseries should have a state agricultural certificate and occupational license.
2. Only areas actually used for the nursery and service area shall be classified.
3. Types of Nurseries: In ground (ornamental), above ground (in pots), tree nursery (Christmas trees).

E. SPECIALTY CROPS

Apples — 145-154 trees per acre
Spacing — 15 x 20

Peaches — 145-154 trees per acre
Spacing — 15 x 20

Pecan — 12-16 trees per acre
Spacing — 60 x 60

Pears — 108-121 trees per acre
Spacing — 20 x 20

Persimmons — 290-294 trees per acre
Spacing — 10 x 15

6. LEASES:

- A. The lease must be in effect on January 1st, and a copy should be in the Property Appraiser's file.
- B. Are the lease terms economically compatible with a commercial agricultural operation?

7. **ACTUAL** use on January 1st will be considered, not the **expected** use.

8. Timber operations that have clear-cut should notify this office at the time of harvest. Acreage must be **replanted** by the end of the third year.

9. There should be no deed restrictions that would prohibit commercial agricultural use.

10. If the site plan or plat for lots has been approved by a government agency, the property must have been in **active** agricultural use on the 1st of January of the previous year, as well as the current year, or the agricultural classification is subject to denial.

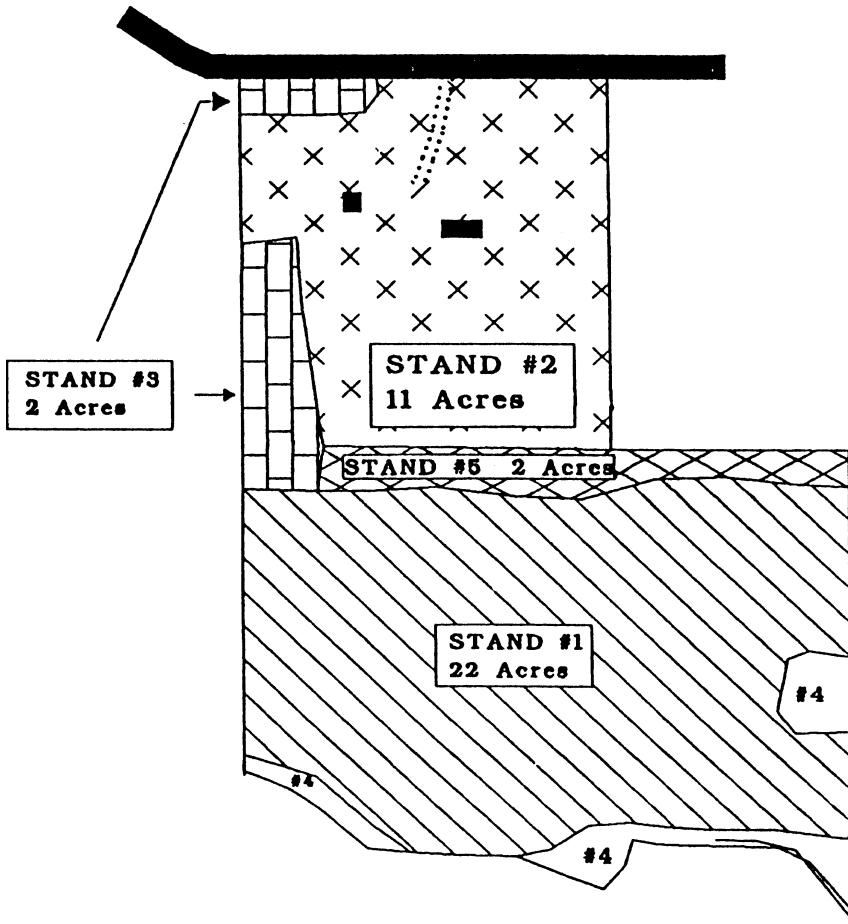
11. Hunting or leasing for hunting, in and of itself, is not regarded as an agricultural operation.

12. Provide a copy of receipts related to agricultural operations.

For example:

- ♦ Schedule "T", for Timber.
- ♦ Schedule "F", for Farm.

13. Provide a site plan or plot of agricultural acreage use, see example below:



***NOTE:** Compliance with the above guidelines will not guarantee an agricultural classification.



**APPLICATION AND RETURN FOR
AGRICULTURAL CLASSIFICATION OF LANDS**
Section 193.461

DR-482
R. 12/00

The undersigned, hereby request 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.

This form must be signed and returned on or before March 1st.

Applicant name Address Phone	Return to:
Property ID number, legal description	

Lands used primarily for agricultural purposes	Number of Acres	How long in this use?	Agricultural Income from this Property Complete for the past 4 years.				
		yrs.	Year	Crop or Use	Gross Income	Expense	Net Income
Citrus		yrs.					
Cropland		yrs.	□□□□				
Grazing land Number of livestock		yrs.	□□□□				
Timberland		yrs.	□□□□				
Poultry, swine, or beeyards		yrs.	□□□□				
Other		yrs.	Date purchased		Purchase price		

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? Yes No

If yes, what name was the tangible return filed under? _____

Is the real property leased to others? If yes, attach copy of lease agreement. Yes No

Has the real property been zoned to a nonagricultural use at the request of the owner? Yes No

As of January 1 of this year, _____, the lands listed above were used **primarily** for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

Signature _____
Date

For Record Purposes Only

This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ date _____ for the above described property.

Signature, Property Appraiser _____
County

Record of Action of County Property Appraiser Check the appropriate box below.

<input type="checkbox"/>	1.	Application approved and all lands are classified agricultural
<input type="checkbox"/>	2.	Application disapproved and agricultural classification of lands denied on all Lands
<input type="checkbox"/>	3.	Application approved in part and disapproved in part.

Agricultural classification of lands approved on the following described portion. Use this space only if item 3 above is checked.

Signature, Property Appraiser _____
Date

LEON COUNTY PROPERTY APPRAISER
2018 AGRICULTURAL CLASSIFICATION SUPPLEMENT

THIS COMPLETED QUESTIONNAIRE, WITH ATTACHMENTS REQUESTED, MUST ACCOMPANY YOUR 2018 APPLICATION TO ENSURE CONSIDERATION FOR AGRICULTURAL CLASSIFICATION. LEAVE NO SPACES BLANK. A FIELD INSPECTION WILL BE MADE PRIOR TO JULY 1. (F.S. 193.461 AND 195.022)

APPLICANT NAME: _____ PARCEL I.D. NO.: _____

MAILING ADDR: _____

_____ TOTAL ACRES: _____

Provide DIRECTIONS to property: _____

Do you reside on this parcel of land? _____ Yes _____ No _____ No. of Homesite Acres.

Are there any structures, mobile homes, dwellings, etc. leased out or not related to agricultural use located on this parcel?
_____ Yes _____ No _____ No. of Acres.

Do you claim farm status with the Internal Revenue Service? _____ Yes _____ No.

(If yes, attach a copy of the most recent Schedule F or T.)*

* We may require a completed tax return per F.S. 193.461.

Do you own or lease other parcels of land related to this agricultural use? _____ Yes _____ No.
(If yes, give parcel I.D. # for this/these parcel(s).) _____

Are you currently participating in the FSA Program (available through the Farm Bureau) with this property? _____ Yes

_____ No.

(If yes, name the type or areas.) _____

Did purchase price of property include... _____ Buildings; _____ Livestock;
_____ Equipment.

Is product marketed? _____ Yes _____ No.

Do you have a timber management plan? _____ Yes _____ No.

(If yes, attach copy of most recent plan available through a County Forester at (850) 606-5200 or other Professional Forester.)

FILING DEADLINE: MARCH 1, 2018 (F.S. 193.461 AND 195.022)

I, the undersigned, do hereby certify that the statements contained herein are true and correct to the best of my knowledge and belief.

Signature

Date

Daytime Phone