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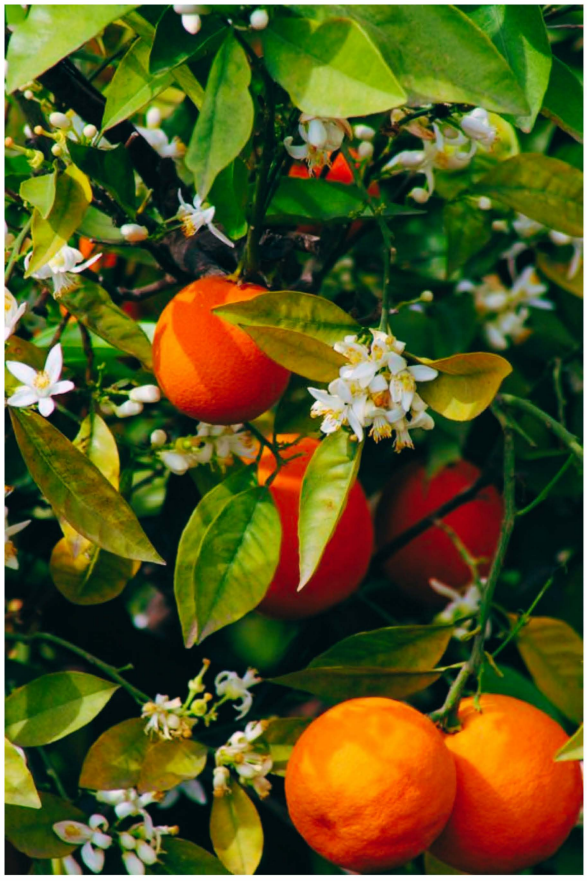
Polk County Property Appraiser

Agricultural Classification Guidelines



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What is Agricultural (AG) Classification?

Agricultural (AG) classification, or 'Greenbelt', is a special use appraisal valuation for land that is devoted predominately to agricultural production. Agricultural classification is not an exemption. The classification can, however, lower the assessed value of land and consequently the amount of taxes owed.

Only lands **primarily** used for bona fide agricultural purposes shall receive an Agricultural Classification. **"Bona fide agricultural purposes"** means a good faith commercial agricultural use of the land.

Applying for / Renewing AG Classification

Qualifying for Ag Classification

For land to be granted the agricultural classification, the use of the land must be primarily for bona fide commercial agriculture as of January 1st of the tax year in which application is made.

The agricultural use must be "commercial" and have a realistic expectation of making a profit. While properties that have been granted the agricultural classification do not always show a profit initially, it is the expectation or intent to be profitable that is considered.

Hobby farms, livestock, and/or produce for personal use DO NOT qualify for the AG classification. In addition, the land lying underneath structures predominately used for non-agricultural related events DOES NOT qualify for the AG classification.

Use of the Land is the Guidepost

The Property Appraiser is required to determine if land is agricultural or non-agricultural. The Courts have stressed the predominant "use" of the land as of January 1st of the year in question is the guidepost in making this determination.

As a result, it is important the taxpayer provides sufficient documentation to show commerciality of the agricultural use of the land.

Applying for Ag Classification

January 1st is the statutory assessment date for all property in the county. Therefore, the subject property must be in commercial agricultural use on or before this date.

Deadline to file for the Agricultural Classification is March 1st

If you believe your property, as of January 1st of the current year, meets the criteria outlined in the Agricultural Land Appraisal Guidelines portion of this document, you **must** complete the following:

- AG Application
- Supplemental Supporting Documentation Form
- Tangible Return Requirement Form

These can be found on the Downloads Tab, clicking the Forms link, and selecting the AG / Agricultural / Greenbelt Application (DR-482) from the AG / Agricultural Classification / Greenbelt section at the top of the page.

When you submit your application, please attach as much supporting documentation as possible to show the commerciality of the agriculture operation. Examples of supporting documentation can be found in the Agricultural Land Appraisal Guidelines portion of this document.

The AG Application is considered a "Return", and therefore, confidential in accordance with FS 193.074.

PLEASE NOTE: If the property transfers, the AG Classification will be removed. The new owner must apply to receive the AG Classification.

Late Filing between March 1st and the 25th day after the mailing of the TRIM Notice
The deadline for the AG application is March 1st. If the application is submitted between March 1st and the 25th day after the mailing of the TRIM (Truth-In-Millage) Notice, the application is considered a Late File application. All Late File AG Applications must be submitted with a Good Cause statement and supporting evidence proving the reason for filing late. The statement should include a "verifiable showing of extraordinary circumstances," which may include personal, family, or business crisis/emergency beyond the control of the applicant.

Late Filing after the 25th day after the mailing of the TRIM Notice.
If an applicant files an application after the 25th day after the mailing of the TRIM notices, the Property Appraiser will accept the application for the next tax year. However, the applicant may contact the Value Adjustment Board (VAB) regarding a good cause hearing. The VAB Clerk may accept a VAB petition filed after the statutory deadline has expired.

Renewal of Existing AG Classifications

AG Classification is automatically renewed each year providing the bona fide commercial agricultural use of the land has not been abandoned or discontinued; diverted to a non-agricultural use; or if the land has been conveyed/sold.

Review/Inspection of Existing AG Land

Land receiving the agricultural classification is subject to inspection at least once every five years per FS 193.023. The property may also be inspected/reviewed if any concerns arise regarding the commerciality of the agricultural operation. If requested, it is the responsibility of the taxpayer to submit supporting documentation to prove the commerciality of the agricultural operation.

Failure to submit supporting documentation to the Property Appraiser as part of the review process may result in the AG classification being removed.

Changes in Agricultural Use

It is the responsibility of the taxpayer to notify the property appraiser if the agricultural use of the land is changed, discontinued, or abandoned.

In addition, the value of land per acre is based on the specific commodity associated with the land. If the agricultural land use is modified, the proper criteria and documentation for the new operation are required.

Value Adjustment Board (VAB)

If you believe the Property Appraiser's decision regarding the denial or removal of agricultural classification is incorrect, contact our office at (863) 534-4777 for further review and discussion.

In many cases, the objections can be resolved once the property owner's position is considered, and the appraiser is able to provide a complete explanation of how a value was derived or a decision made. If still unsatisfied, the taxpayer may file a petition with the VAB.

The VAB is an independent appeals board that has statutory jurisdiction regarding challenges to property valuations and denials of classifications or exemptions. The Polk County Clerk of Courts is the designated governing body of the Value Adjustment Board.

VAB Contact Information

Polk County Clerk of Courts
330 W Church Street
Post Office Box 988 Bartow, Florida 33831

Telephone: (863) 534-6502
Fax:(863) 534-5951
Email: VAB@polkclerkfl.gov

VAB Petition for AG Classification, Exemptions, and/or Valuation:
http://floridarevenue.com/property/Documents/dr486.pdf

Agricultural Land Appraisal Guidelines

The guidelines listed for each ag commodity are general guidelines used to determine the classification eligibility of new and existing ag operations. Each property is physically inspected and supported documentation is reviewed before the Ag Classification is approved, denied, or removed.

Note: Foreign individuals and entities who own or have an interest in U.S. agricultural land are required to report that ownership to the U.S. Department of Agriculture (USDA). If you have questions, please contact AskAFIDA@usda.gov or your local FSA office https://www.farmers.gov/working-with-us/service-center-locator

Criteria for ALL Agricultural Operations

1. Properties owned by a company, LLC, or partnership must submit proof of ownership to file for Ag Classification. Proof of ownership examples include driver license or ID along with letter of authorization, Articles of Incorporation, Copy of LLC Agreement, or Sunbiz report.
2. The Ag Classification applies to land only. It does not apply to the value of improvements on land such as barns, storage tanks, and farm or ranch outbuildings.
3. The land must be in bona fide commercial agricultural use as of January 1st.
4. Only the acreage used predominately in the ag operation will be considered.
5. Care and management of the ag operation must be consistent with typical commercial management practices for the specific ag commodities present.
6. The ag operation should have a realistic expectation of making a profit – properties that have been granted the Ag Classification do not always show a profit initially.
7. A minimum acreage IS NOT required; however, the parcel(s) must have sufficient acreage that is typical of and will sustain the commercial ag operation.
8. Hobby farms consisting of livestock/produce for personal use DO NOT qualify for the Ag Classification. In addition, land underneath non-agricultural related structures DO NOT qualify for Ag Classification.

Documentation Required for ALL Agricultural Operations

1. Chronological timeline of all AG activity on the parcel(s) for the last eighteen (18) months – OR – three (3) Year Business Plan for new AG Operations.
2. Copies of all licenses, permits, or AG certifications required by federal, state, or local governments.
3. Photos (Date Stamped) of the AG operation including photos of agricultural lands, commodities, equipment, livestock, crops, etc.
4. Receipts (Expense) from AG operation expenses incurred for the last 18 months.
5. Receipts (Sales) of the AG product/commodity for the last 18 months. Please specify the amount of product sold, date sold, and price per unit.
6. Schedule E / Schedule F / Schedule T – OR – appropriate business tax return from the most recent federal tax return.
7. If the land is leased, a copy of the current fully-executed lease agreement.

Guidelines for Specific Agricultural Operations

Citrus / Fruit and Nut Bearing Orchards – Additional Criteria Requested

•ALL CITRUS / ORCHARD OPERATIONS

- Groves/orchards should be at least four (4) acres or part of a larger operation.
- Typical commercial tree settings are required.
- Provide the variety and number of trees per acre.
- If cleared, provide contract(s) for trees and a timeline to reset.
- Provide the number of boxes picked per block.

Crops / Nursery – Additional Criteria Requested

•CROP SPECIFIC

- Row crop operations should be at least two (2) acres or part of a larger operation.
- Provide planting schedule and crop type.

•NURSERY SPECIFIC

- In-ground tree nurseries should be four (4) acres or part of a larger operation.
- Ornamental nurseries should be at least one (1) acre in size or part of a larger operation.
- Nurseries should be irrigated and fully stocked.
- Furnish a list of plants/tree varieties being propagated for sale.
- A copy of the current Certificate of Nursery Registration is REQUIRED.
- Nurseries must be wholesale.

Hay / Sod Production – Additional Criteria Requested

•HAY SPECIFIC

- Hay fields should be at least five (5) acres or part of a larger operation.
- A minimum of two (2) cuts are expected annually.
- Provide variety of hay harvested.
- Provide the number of harvests each year, the number of rolls cut per harvest, and price per roll.

•SOD SPECIFIC

- Sod operations should be at least ten (10) acres or part of a larger operation.
- Provide variety of sod harvested.

Horse Breeding and Boarding – Additional Criteria Requested

•ALL HORSE OPERATIONS

- Horse Farms should be at least ten (10) acres or part of a larger operation.
- Provide marketing information.

•HORSE BREEDING SPECIFIC

- Breeding operations must have at least three (3) brood mares in the breeding program.
- Each mare is expected to foal at least every other year.
- Provide the number of brood mares currently on property and registrations for each.
- Provide the number of studs currently on property and registrations for each.
- Provide breeding documentation - breeding contracts, insemination reports, etc.
- Provide vet bills pertaining to pregnant mares and foals.

•HORSE BOARDING SPECIFIC

- Boarding operations must have at least five (5) horses with current boarding contracts.
- Provide the number of horses boarded along with their current boarding contracts.

Miscellaneous Commodities – Additional Criteria Requested

Miscellaneous operations include bees, fish, fruit, grapes, hogs, poultry, and any other commodity that is not specifically outlined in this document.

•ALL MISCELLANEOUS OPERATIONS

- Provide the total amount of commodity currently on the property.
- Provide the total land acreage used for the operation.
- Beekeepers must provide a copy of the FDACS Certificate of Apiary Registration.
- Fish farms must provide a copy of the FDACS Aquaculture Certificate of Registration.

Pasture (Cattle/Goat/Sheep) – Additional Criteria Requested

•ALL PASTURE OPERATIONS

- Provide the total number of livestock currently on the property by animal type.
- If rotating, provide all parcels the livestock are grazing; and the rotation schedule.

•CATTLE SPECIFIC

- Pastures should be at least ten (10) acres or part of a larger operation.
- A commercial herd of at least six (6) head must be maintained on operations twenty (20) acres or less.
- Stocking rate of one (1) head per three (3) acres of improved pasture will apply for operations larger than twenty (20) acres.
- A calving rate of 75% is typical of and expected for commercial cattle operations.

•GOAT/SHEEP SPECIFIC

- Goat/Sheep farms should be at least three (3) acres or part of a larger operation.
- A commercial herd of at least twelve (12) head must be maintained on operations of six (6) acres or less.
- Stocking rate of two (2) head per acre will apply for operations larger than six (6) acres.

Timber – Additional Criteria Requested

•TIMBER SPECIFIC

- Plantations should be at least five (5) acres planted; ten (10) acres natural ; or part of a larger operation.
- A Forest Management Plan signed by a certified forester is required and must be updated every six (6) years.
- Planted pines must be set six hundred (600) to eight hundred (800) trees per acre.
- Planted stands require a survival rate of four hundred (400) trees per acre.
- If recently harvested, provide contract(s) for trees and a timeline to reset.

•CHRISTMAS TREE SPECIFIC

- Christmas tree farms should be at least four (4) acres or part of a larger operation.
- Christmas tree operations should initially be established in rotation.
- Tree spacing of at least 6' x 8' is expected; 900 to 1,100 trees to the acre is typical.

Citrus Health Response Program (CHRP)

CHRP was created to manage the impact of citrus canker and citrus greening in commercial citrus groves. The program also sets forth procedures for establishing quarantine areas, identifying regulated articles, decontaminating regulated articles, and regulating the movement of citrus nursery stock from areas quarantined for citrus greening. (Rule: 5B-63.001 F.A.C.)

Participation in the program qualifies grove owners with abandoned or unmanaged citrus groves to receive the Ag Classification for ten (10) years after the date of execution of a compliance agreement between the landowner and the FDACS CHRP office.

For additional CHRP information contact:

CHRP Office - Winter Haven Office
Supervisor, Gary Bear (Gary.BearII@fdacs.gov)
3027 Lake Alfred Road, Winter Haven, Florida 33881-1438
PHONE: (863)298-3000 CELL: (863)632-6160 HELPLINE: 1-888-397-1517

https://www.aphis.usda.gov/aphis/ourfocus/planthealth/plant-pest-and-disease-programs/pests-and-diseases/citrus-health-response-program

https://www.fdacs.gov/content/download/100383/file/citrus-health-response-program-contact-information.pdf

CHRP Qualification Process

- Contact the local CHRP office and request information about the Abandoned Grove Initiative.

- Provide the necessary documentation to the CHRP office to verify abandonment of grove. The CHRP inspectors will visit the land to verify status.
- At the landowner's expense, the citrus trees in the abandoned, unmanaged, or diseased grove must be destroyed. Once destroyed, the owner must contact the CHRP office for destruction verification and an Abandoned Grove Compliance Agreement (AGCA).
- If the property is not currently receiving the Ag Classification, an Ag Application is required and should be submitted prior to March 1st.
    - *NOTE: Properties currently receiving Ag Classification do not need to file a new Ag Application unless ownership has changed.*
- The landowner must provide the Polk County Property Appraiser a copy of the AGCA (which has been approved and dated prior to **June 30th** of the applicable year) to receive the CHRP assessment for that tax year.
- The CHRP site report (Verification of Voluntary Destruction of Citrus Trees) provided to the owner by the CHRP office should be included with the AGCA.
- The landowner must maintain compliance under the AGCA. The CHRP assessment will be in place for a period of 10 years per FS 193.461(7)(a).
- After receiving the CHRP assessment, if a different agricultural operation is put in place, other than citrus, the assessment will change according to the current AG use. Any non-agricultural use will be assessed at full market value.
- The parcel will be assessed at full market value
  NOTE: Unless a new AG operation is put in place by the new owner and a new application is filed.

Dwelling, Residence, and Structures

The Ag Classification applies to land only. It does not apply to the value of improvements on land such as houses, barns, storage tanks, and farm or ranch outbuildings. Improvements are assessed at market value. Also, if any property has a residence, the land underneath the residence and its curtilage must be assessed separately, per FS 193.011.

Statutes / Codes governing AG Classification

FS 193.451 (Annual Growing of AG Crops)
FS 193.461 (The Greenbelt Law)
FS 823.14 (Florida Right to Farm Act)
FS 570.85 (Agritourism)
FAC 12D-5 (FDOR Property Tax Rules)