

CHARLOTTE COUNTY

Office Guidelines for Agricultural Classification of Lands

Pursuant to Section 193.461 (3) (a) Florida Statutes, "No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year." (3) (b) "only lands which 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.**" (emphasis added)

January 1st is the statutory assessment date; therefore, an agricultural use must be in place on that date or a reasonable effort been made, which continues, to place the property in use.

PASTURE LAND

- 1 Less than 10 acres and not used in conjunction with other pastures would be considered questionable.
- 2 Property must be fenced.
- 3 An indicated effort has been made to maintain and care sufficiently and adequately for this type of land, i.e. fertilizing, liming, tilling, mowing, etc.
- 4 Type of operation needs to be indicated, e.g. feeder calves, cow/calf. If it is a cow/calf operation, is there a bull on site or is artificial insemination utilized.
- 5 With regard to # of livestock in relation to size of parcel, 5 cows on 10 acres cannot be construed as a commercial agricultural operation, while 70 head on 100 acres could be. Obviously, the smaller the tract of land, the more substantial the proof has to be that its **primary use** is "good faith commercial agricultural use of the land." Consideration will be given to the equipment and facilities used for livestock maintenance, such as cowpens, feeders, etc. "Best Management Practices" should be the guide for stocking and management of operations.
- 6 Horse farms fall within this category. If the property is used for horse breeding, there should be **at least** one registered stallion as well as several, (6) brood mares. If there is a standing stallion, registration must be on file with this office. If breeding is accomplished by artificial insemination, copies of the documentation must be on file with this office or available for review.
- 7 Production of livestock for personal use does **not** qualify. Pasturing of livestock used purely for pleasure or recreational purposes does **not** qualify.
- 8 If property is leased, the lease must be in effect as of January 1st. A copy should be furnished to this office or made available for review. Also, lessee must actually perform in accordance with these guidelines.
- 9 Specialty livestock shall be considered on a case-by-case basis.

ROW CROPS

- 1 "Row crops" are those agricultural products referred to as fruits and vegetables.
- 2 Less than 5 acres and not used in conjunction with other row crop acreage would be considered questionable.
- 3 Production of crops for your own use does **not** qualify, i.e. garden.
- 4 Specialty crops will be considered on a case-by-case basis.

HAY

- 1 Property used exclusively for production and harvesting of hay, less than 10 acres and not used in conjunction with another hay field would be considered questionable.
- 2 If property is leased, the lease must be in effect as of January 1st. A copy should be furnished to this office or made available for review. Also, lessee must actually perform in accordance with these guidelines.

TIMBERLANDS

- 1 Less than 20 acres of planted pines or 40 acres for a predominately natural stand, and not used in conjunction with other timber acreage would be considered questionable.
- 2 Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of the timber, i.e. fire lanes, under brushing, reforestation.
- 3 A management plan **must** have been prepared and implemented. A copy of the plan should be furnished to this office or made available for review.
- 4 Smaller tracts used for specialty tree production will be considered under the nursery category.

NURSERY

- 1 In accordance with Section 581.131 (1) of the Florida Statutes, before any nurseryman shall sell or distribute, or offer for sale or for distribution, any nursery stock in this state, she or he shall apply annually to the director of the division for a certificate of registration. A copy should be furnished to this office or made available for review.
- 2 Any licenses, permits or agricultural certificates required by Federal, State or Local governments, should be submitted.
- 3 Plant nurseries less than one acre and not used in conjunction with other nursery acreage would be considered questionable.
- 4 "Best Management Practices" typical of other bona fide commercial operations should be used.

5 **Only** areas actually used for the nursery and service area shall be classified.

6 Types of nurseries: In ground (ornamentals)
Above ground (in pots)
Tree nursery (citrus, oaks, palms, etc.)

CUT FOLIAGE AND FLOWERS

- 1 Less than 5 acres and not used in conjunction with other similar operations would be considered questionable.
- 2 A market for the product must be demonstrated, copies of contracts, etc.
- 3 Proper care and management must be evident.

CITRUS

- 1 Land must be planted or in the process by January 1st.
- 2 Less than One acre with 100 trees per acre and not in conjunction with other citrus acreage would be considered questionable.
- 3 Grove must be cared for and managed in a manner consistent with other commercial citrus groves.
- 4 This office should be provided with the number of trees per acre, the variety, rootstock if known and the effective age of the grove.
- 5 If irrigated, describe type.

APIARIES

Definitions:

“*Apiary*” means a beeyard or site where honeybee hives, honeybees, or honeybee equipment is located.

“*Honeybee products*” means honey, beeswax, pollen, propolis, and other products resulting from the activities of honeybees.

“*Colony*” means a distinguishable localized population of honeybees in which one or more life stages may be present. (1 colony consists of 1 box, the brood chamber, where the queen is located. Additional boxes are stacked on top, creating what is called a super colony, when the season/weather conditions permit greater honey production however; this is still one colony because there is still just one queen.)

“*Suitable honeybee forage*” means plants that provide both pollen & nectar. Although many plants produce pollen, it is the **nectar producing species** that are of most interest to beekeepers. The most reliable nectar producers are: ***citrus, gallberry, tupelo, saw palmetto, melaleuca, Brazilian pepper and sabal (cabbage) palm.***

There are two (2) general purposes for bee keeping, i.e. honeybee products and pollination.

Most commercial beekeepers keep from 40 to 1,000 hives in each bee yard.

- 1 In accordance with Section 586.045 (1) of the Florida Statutes, each beekeeper having honeybee colonies shall apply annually to the department of Agriculture and Consumer Services of the state, for certificates of inspection and registration. A copy should be furnished to this office, or made available for review.
- 2 If property is leased to a beekeeper, the lease must be in effect as of January 1st. A copy should be furnished to this office or made available for review. Also, lessee must actually perform in accordance with these guidelines.
- 3 **Only** that portion of land supporting **suitable honeybee forage** and; devoted to the actual hives and immediate service area will be classified.

MISCELLANEOUS AGRICULTURE

Poultry, swine, rabbits, fish hatcheries, emus, llamas, pecans, avocados, litchis, etc. will be handled on a case-by-case basis.

GENERAL

We have carefully reviewed pertinent Statutes and various court cases in regard to Agricultural Classification and find that, although not specifically spelled out; the intent of Section 193.461 is to confer a tax favored advantage to those farmers and ranchers engaged in growing or raising a **product** to be sold at a wholesale level.

Attempts to qualify for Agricultural Classification on land **zoned for other uses** will be considered on a case-by-case basis. Consideration will include but not be limited to:

- if the use is legal under the existing zoning,
- price paid for the land (typical of agricultural operations county wide)
- size & location as it relates to the operation,
- has an occupational license been issued,
- has a business plan been submitted (cash flow analysis)

Staff appraisers, to verify use and insure proper valuation, will inspect all properties for which applications are filed. There may be additional information required by the Property Appraiser to determine eligibility. Requests for Income & Expense will be mailed to every classified property owner, every year. **Decisions regarding marginal operations will be weighed against the returned information, or lack thereof.**

This office should be notified of any change in Agricultural usage.

Each year stands on its own. Approval one year does not indicate approval in subsequent years.

Section 193.461 (3) (d) Florida Statutes, When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage (homestead) must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

An Agricultural Classification Application must be filed between **January 1** and **March 1** of the year for which classification is sought. The filing date of the application is the date on which the application is actually received by the Property Appraisers office, **not** the date on which the application is deposited in mail for delivery.

If a new application is approved, you will not be notified. If the application is denied, you will be notified by certified mail, on or before, July 1st.

For additional information call (941) 743-1353.