

Gilchrist County Property Appraiser's Office
Agricultural Classification

What is an Agricultural Classification?

An Agricultural Classification, more commonly known as "Greenbelt", is not an exemption, although, it can lower your assessed value and consequently the amount of taxes owed. Rather, it is a classification of different types of agricultural property such as timber, pasture, groves and nursery, etc.

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.

January 1st of each year is the effective assessment date. Therefore, the subject property must be used for the intended classification on or before this date, or a reasonable effort has been made to place the property in that classified use.

It is the responsibility of the owner to establish and prove an agricultural operation. The Property Appraiser's staff cannot suggest or recommend to the owner what venture to begin or continue.

In determining whether the use of the land for agricultural purposes is bona fide, the Property Appraiser may take the following factors into consideration:

1. Is the property located in a rural area?
2. The length of time the land has been utilized.
3. The purchase price paid for the property.
4. The size of the property as it is related to specific agricultural use.
5. Has the operation of this agricultural enterprise been continuous?
6. Is there evidence to establish a bona fide effort by the property owner to sufficiently and adequately care for the land in a commercial, agricultural manner?
7. 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.
8. Has there been a true effort to have the property contribute to the agricultural economy of the county on either a short or long term basis proportionate to the land size of the property?
9. Whether such land is under lease and, if so, the effective length, terms and conditions of the lease.
10. Minimum acreage, minimum operation levels, and land rentals for various agricultural operations in Gilchrist County are used in setting guidelines for making these determinations.
11. Such factors as may from time to time become applicable.

FACTUAL DETERMINATIONS TO CONSIDER

PASTURE-LIVESTOCK

***Minimum Acreage**

<u>10 cows- Breeding Age females or Equivalent</u>	<u>20</u>
<u>20 goats or sheep – Breeding Age females or Equivalent</u>	<u>Individual Basis</u>
<u>Horse Farm – 3 registered Brood Mares in production annually</u>	<u>10</u>
<u>Hogs- 10 Brood Sows in production annually</u>	<u>Individual Basis</u>
<u>Hay Production</u>	<u>10</u>

NOTE:

- Must meet the minimum acreage requirements and/or is used with contiguous qualifying parcel(s) of the same owner.
- Property used for livestock must be fenced.
- An indication has been made to maintain and care sufficiently and adequately for this type of use, e.g. fertilizing, liming, mowing etc.
- The ratios of livestock to acreage size and soil capability are factors which are considered in granting the classification. For example, one cow on a one acre parcel cannot be considered as a bona fide commercial operation, while 50 cows on 100 acres could be. *Production of livestock for your own use does not qualify.*
- If the property is leased, it must first meet the minimum size requirements on its own, and must be in effect prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.

ROW CROPS

Corn, Vegetables, Peanuts, Tobacco, etc. 10

NOTE:

- Crops such as hay, wheat, corn or other field crops must meet the minimum acreage requirements and/or is used with contiguous qualifying parcel(s) of the same owner.
- *Production of crops and vegetables for your own use does not qualify.*
- If the property is leased, it must first meet the minimum size requirements on its own, and must be in effect prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.

TIMBER

<u>Planted Pines</u>	<u>Planting Rate 300-600/acre</u>	<u>10</u>
<u>Christmas Trees</u>	<u>Planting Rate 400-700/acre</u>	<u>5</u>
<u>Tree Farm/Field Nursery</u>	<u>Planting Rate 1,000/acre</u>	<u>5</u>

NOTE:

- Must be a minimum of 10 acres in size and in planted pines or a predominantly natural stand of pines. A forestry management plan must be implemented and followed and a copy of the plan kept on file with the Property Appraiser's Office.
- Larger tracts will be reviewed and approved based on the merchantability of the timber and whether or not management has been sufficient.

ORCHARD/NURSERIES

<u>Pecans</u>	<u>Planting Rate 30-35/acre</u>	<u>5</u>
<u>Apples, Peaches, Chestnuts, Persimmons</u>	<u>Planting Rate 100/acre</u>	<u>5</u>

NOTE:

- Must be a minimum of 5 acres in size.
- Only areas actually being used for the nursery and service area shall be classified
- Nursery examples: In ground - ornamentals
Above ground - pots or containers
Trees - Christmas, landscape, citrus

SPECIALTY CROPS

<u>Blueberries, Grapes</u>	<u>2</u>
<u>Blackberries, Strawberries</u>	<u>1</u>
<u>Green House – Nursery</u>	<u>Individual Basis</u>
<u>Feed Lot</u>	<u>Individual Basis</u>

NOTE:

- Wholesale nurseries must have a state agricultural certificate and a county occupational license. *Private nurseries and gardens do not qualify.*
- *Production of any of these for your own use does not qualify.*

Poultry, rabbits, fisheries, etc., will be handled on a case by case basis. *Production of any of these for your own use does not qualify.*

Please note that there may be variances to these general guidelines which may be handled on an individual basis with the Property Appraiser's designated agricultural appraiser.

Do I have to apply for an Agricultural Classification?

Yes. Applications are accepted from January 1 to March 1 of each year. Applications are available at the Property Appraiser's Office and must be returned there by March 1.

What happens after the application is made?

Once the application is made, our office physically inspects each property to insure it complies with State Law. If the classification is granted it will be shown on the [TRIM \(Truth in Millage\)](#) Notice as the difference between Market and Assessed values. Please call the office to make sure the classification is yours and not that of the prior owners.

If the application for classification is denied, you will receive a certified letter from our office prior to July 1 notifying you of the reason for denial. Florida law provides for an administrative hearing to consider classification denials, assessed value disputes, etc. For more information, please click on the topic "TRIM Notice & Appeal Process".

Do I need to file an application again every year?

No, unless you sell the property or somehow change the use of the property. Each year in **January** an automatic renewal receipt will be mailed to each recipient of the classification for the last year. Florida law indicates that it is the responsibility of the property owner to notify the Property Appraiser's Office any time the use of the property changes.

To insure continued compliance, the Property Appraiser may choose to send a Short Form Renewal Application instead of an automatic receipt. The application must be fully completed and returned to the Gilchrist County office by **March 1** of the filing year. Regardless of which form you receive, the automatic renewal receipt or the short form application, please read them carefully.

If your purpose is to establish and continue in good faith a commercial agricultural use of the land, then application must be made between **January 1 and March 1**. Approval and disapproval will be based primarily on the information provided on the application and the physical inspection of the property.

The application will be automatically renewed unless:

1. There is a change in title/ownership, or legal description.
2. Information from a physical inspection of the property shows that a "good faith" effort is no longer being made to use the land in a bona fide agricultural operation as per Florida Statutes and County Guidelines.

Should you have any questions, please call the Property Appraiser's office @ (352) 463-3190

Annual field inspections are made to verify continuing eligibility. The Property Appraiser has the responsibility to remove an agricultural classification if the property no longer is being used for an agricultural purpose.

Is my house included?

No. Only those parts used in the commercial agricultural endeavor are included in the Agricultural Classification. A home, surrounding land and out buildings are not included. If the home is the owner's primary residence, you may apply for a Homestead Exemption on that portion of the property.

Florida Statute 193.461 (2003 Legislation) is intended to provide a means whereby lands actively used for "good faith" agricultural purposes are assessed on a basis of their probable income from normal agricultural use, rather than being based on market value. This is intended to provide a level of taxation on agricultural lands that normal agricultural income can support, thus making it economically possible to continue such usage. **It is a privilege that should not be abused.**

The curtilage acreage (acreage devoted to a home site) cannot receive the agricultural classification and will be assessed at market value. No agriculturally classified land is eligible to receive assessment limitations as set forth in s.193.155. Therefore, the home and curtilage is assessed separately, still allowing the owner the privilege of homestead exemption. This will not affect the guidelines for qualifying for agricultural classification on the remaining land.

Note: Agricultural operations must file a "Tangible Personal Property" return on all equipment that is used for the operation by April 1st of each year according to FS 193.052.

For additional information about the Agricultural Classification or information concerning Tangible Personal Property call (352)-463-3190.

