



**IMPERIAL
POLK COUNTY**
Property Appraiser
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www.polkpa.org

OFFICE GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

These guidelines are intended to provide assistance to those planning to make application for the Agricultural Classification. Any questions about these guidelines should be directed to Polk County Property Appraiser's office at 863 534 4777.

January 1st is the statutory assessment date; therefore, the property must be in use on this date or a reasonable effort must have been made, and continues to be made, to place the property in agricultural use at or near January 1st of the given tax year.

These guidelines, while specific, are still "guidelines". The granting or denying of all or part of a particular application for Agricultural Classification is a decision made after analyzing the entirety of the relevant facts and circumstances of the property. No final decision will be made on an application for an agricultural classification until all information relating to the application has been submitted and reviewed, the property has been inspected, and a final analysis of these factors. Under no circumstances shall an agricultural classification be promised to a taxpayer prior to completion of this final analysis, and no taxpayer is entitled to rely on any representation that his or her property will be granted an agricultural classification until such time as a final decision has been issued by the Property Appraiser's office. Pursuant to Florida Statute 193.461 (1), the property appraiser has the authority to decide whether a parcel of land is entitled to an agricultural classification. Pursuant to Florida Statute 193.461 (2), any landowner whose land is denied agricultural classification by the property appraiser may appeal to Value Adjustment Board.

Minimum Guidelines

Florida Statutes 193.461 (3) (b) states "size, as it relates to specific agricultural use; but, in no event shall minimum acreage be required for agricultural assessment." Parcels must be large enough to sustain a commercial operation. Hobby Farms or livestock/produce for personal use does not qualify.

Citrus

- Groves are recommended to be 4 acres or part of a larger operation.
- Land must have been prepared or planted by January 1st, or a signed contract for trees must be provided.
- The number of trees per acre, the variety of citrus, and the effective age of the trees, is to be submitted with the application. A minimum of 100 trees per acre is the current standard.
- Proper care and management of the grove must be evident and records provided upon request. Best Management Practices should be used.
- Specialty groves and organic operations will be evaluated on a case by case basis.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- Income and expense information should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Pasture

- Pasture land is recommended to be 10 acres or part of a larger operation.
- A commercial herd of at least 6 head of cattle must be maintained on any operation of 20 acres or less.
- For parcels larger than 20 acres, herd size will be determined by quality of pasture land.
- If property is leased, the lease must be in effect as of January 1st and a copy must be attached to the application.
- Receipts from the sale of stock and expenses incurred from the Ag operation are required.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- Provide the number of cattle currently on the property.
- Provide the number of cattle sold within the last 12 months.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Nursery

- Nurseries are recommended to be 1 acre, irrigated and stocked.
- Attach to the application a list of the type of plants grown in the nurseries.
- Proper care and management of the nursery must be evident and records provided upon request. Best Management Practices should be used.
- Receipts from the sale of stock and expenses incurred from the Ag operation are required.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- Operation must be wholesale – please provide a list of all commercial accounts.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Goat Farm

- Goat farms are recommended to be 3 acres or be part of a larger operation.
- A commercial herd of goats of at least 12 must be maintained.
- Provide the number of goats currently on property.
- Provide the number of goats sold within the last 12 months.
- Receipts from the sale of stock and expenses incurred from the Ag operation are required.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Hay Production

- Hay fields are recommended to be 5 acres or part of a larger agricultural operation.
- An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weed management, etc. Best Management Practices should be used.
- At least 2 cuts should be expected within 12 months.
- Date Stamp pictures of hay cuts.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- Receipts from the sale of hay and expenses incurred from the Ag operation are required.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Timber

- Timber operations are recommended to be at least 5 acres or part of a larger agricultural operation.
- A Timber Management Plan signed by a forester is required.
- Expenses from following this timber management plan should be included.
- Proper care and management of the timber must be evident and records provided upon request. Best Management Practices should be used.
- Typically 600 to 800 trees per acre are planted, a commercial stand of planted pines requires survival rate of 400 trees per acre.
- Tree and Planting costs and expense records are required.
- Receipts from the sale of timber and expenses incurred from the Ag operation are required.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Sod

- Sod operations are recommended to be 10 acres or part of a larger agricultural operation.
- List sod types.
- Proper care and management of the sod must be evident and records provided upon request. Best Management Practices should be used.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- Receipts from the sale of sod and expenses incurred from the Ag operation are required.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Crops

- Cropland operations typically consist of 2 acres or more. Size and Scope must be commercial.
- Proper care and management of the crop must be evident and records provided upon request. Best Management Practices should be used.
- List crop types.
- Receipts from the sale of crop and expenses incurred from the Ag operation are required.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Horses

- Horse Breeding operations typically consist of 10 acres or more. Size and Scope must be commercial.
- Horse breeding operations must have at least 3 brood mares.
- Pleasure horses do not qualify.
- Receipts from the sale of stock and expenses incurred from the Ag operation are required.
- Documents such as insemination reports, stud fees, marketing information, registration papers, etc. are required.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.

Miscellaneous

- Miscellaneous operations may include fish, bees, poultry, hogs, fruit and nuts, grapes, etc.
- Minimum requirements will vary according to each type of operation.
- Receipts from the sale of stock and expenses incurred from the Ag operation are required.
- Provide an 18 month chronological timeline of all agricultural activity on the parcel beginning on June 1, 2010.
- A lease by itself is not sufficient evidence that a parcel is in commercial agricultural use.
- If any licenses, permits, or agricultural certifications are required by federal, state, or local governments, they should be submitted.
- Schedule 'F' from IRS tax return.
- Provide a 3-year business plan.