

Agricultural Land Classification

Properties that are being used primarily for a “bona fide” agriculture operation may be classified for special agricultural assessment.

- "Bona fide agricultural purposes" means good faith commercial agricultural use of the land.

The agriculturally classified value is determined through a formula that uses the potential income produced by the agricultural operation as a principal factor. This value per acre is different for each agriculture use and will usually result in a lower assessed value per acre than the market land value. The land must be used for a commercial agricultural operation or the agriculture classification will be denied.

- Only the acreage that is actually used for the agriculture operation can be classified. Intent to use is not considered.
- Any land surrounding a home/improvement site that is not used to demonstrate a “bona fide” agriculture operation will not receive agriculture classification value adjustments. This land will be assessed at the current market value.

To obtain the agricultural classification on a qualified parcel, the taxpayer or the taxpayer's representative must submit an [application](#) to the property appraiser. In accordance with Florida law, the Property Appraiser may request information, as may reasonably be required, to establish that the land is actually used for a bona fide agricultural purpose.

- Application must be made by March 1.
- Agricultural classification status...
 - a) is not automatically renewed
 - b) is not transferable to a new owner.
- It is the responsibility of the property owner to notify this office of any change in the status or use of the property with an agricultural classification.

The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply by signing and returning an [Agricultural Renewal Letter](#). The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application.

For additional information on Agricultural Lands Classification and Assessment see Florida State Statute 193.461 using the link below.

http://www.flsenate.gov/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0193/SEC461.HTM&Title=-%3e2009-%3eCh0193-%3eSection%20461#0193.461

Information provided on this page is a synopsis and should serve as a guideline offered to assist the general public. For detailed information please refer to the Florida Constitution (applicable Amendments) and the Florida State Statutes.