

## **Gilchrist County Property Appraiser**

### *Agricultural Classification Guidelines*

The following are the guidelines for receiving the agricultural classification in Gilchrist County. It is important to note that these are guidelines; they are neither rules nor guarantees. Every application and use will be evaluated on its own merits and the following four requirements.

1. Florida law requires that the operation be a good faith commercial agricultural operation.
2. Your application must be accompanied by a written farm plan or lease.
3. Your plan and a physical inspection of your property will be the basis for our decision to grant this classification.
4. Tangible Personal Property return must be filed.

#### **Agricultural Classification and Homestead Exemption:**

The homestead exemption law restricts homestead eligibility to properties that are not commercial. The agricultural classification is restricted to properties that are commercial. Therefore, if you are granted an agricultural classification on property that you are homesteading, a portion of the property will not receive the agricultural classification as it will be set aside for the homestead exemption. The portion that is agricultural will not be protected by the "Save Our Homes" provisions of the law, since this is restricted to the homesteaded portion.

#### **How Does Agricultural Classification Work?**

Florida Statute 193.461 creates the agricultural classification, which provides for a "value in use" appraisal rather than a "market value" appraisal. Basically, this means the property will be valued based upon what the current use will generate as income, rather than what it could be sold for. A list of current values for the different uses of agricultural property in Gilchrist County is available.

**What Can I Expect in The Future?** If the agricultural classification is approved, your property will be periodically inspected to assure that you are continuing the qualifying use of your property and that you are continuing to work the plan you originally submitted. If the use appears to have changed or ceased, we will send you a letter asking what you are doing to continue to qualify the property.

#### **What Happens After My Initial Application Year?**

Your application is automatically renewed each year by this office.

#### **Gilchrist County Guidelines for Agricultural Classification:**

Application must be made between January 1<sup>st</sup> and March 1<sup>st</sup> for the Agricultural Classification. While an agricultural operation must operate with the expectation of a profit, it does not have to be operated at a profit every year to be bona fide, but evidence of income which the property is producing and of the care given and procedure used in caring for the land is relevant. In other words, what management practices have been carried out on this land?

**\*\* Property needs to be in operation prior to January 1<sup>st</sup> of the application year. \*\***

Factual Determinations to Consider:

1. Has the operation been continuous?
2. Is there evidence that establishes a bona fide effort by the property owner to sufficiently and adequately care for the land in a commercial agricultural manner?
3. 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 size of the property.
4. What portion of the property is being used for agriculture?
5. Has a "Tangible Personal Property" return been filed on all equipment that is involved in the farming operation by April 1 of each year?
6. Is the application(s) accompanied by a farm or forestry plan or written lease?

## **Gilchrist County Property Appraiser**

### *Agricultural Classification Guidelines*

7. How do your practices and plan compare to reasonable, typical management practices for similar operations?

#### **Pasture – Livestock**

1. Pasture land is recommended to be at least 20 acres or part of a larger operation with adequate access to water.
2. Pasture must be properly fenced to contain livestock.
3. ***The following are the recommendations for stocking rates & acreage:*** Cows - 10 cows of breeding age or equivalent/ 20 Acres, Goats - 20 goats or sheep of breeding age or equivalent/ Acreage determined on Individual Basis, Horse Farm – 3 registered brood mares in production annually/ 10 Acres, Hogs – 10 Brood Sows in production annually/ Acreage determined on Individual Basis, Alpacas – 4 females & 1 male/ 5 Acres.
4. Receipts from the purchase or sale of livestock and expenses incurred from the AG operation will be required. This applies even if the property is leased, income and expenses from the lessee must be provided.
5. An indicated effort has been made to maintain and care sufficiently for this type land, i.e. fertilizing, mowing, weeding, and herbicide application for removal of unwanted or toxic vegetation etc.
6. An Agricultural Farm (Business) Plan should be submitted with the application.
7. In reference to livestock in relation to parcel size (and by way of example only), one cow on a one acre parcel would not be construed as a commercial agricultural operation, while 50 cows on 100 acres could be. The capability of the soil and grass is considered as to the carrying capacity for the livestock for each parcel.
8. If property is not leased, owner must show tangible personal property return is filed for equipment used in the operation.
9. If property is leased, it must be in effect as of January 1st and contain full contact information for lessee and a copy of the current lease must be furnished with the application.
10. Specialty livestock will be considered on a case by case basis.
11. Any licenses, permits, or agricultural certificates required by federal, state or local governments should be submitted.
12. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
13. **Best Management Practices should be the guide for stocking and management of the operation.**

#### **Hay Production**

1. Hay fields are recommended to be at least 10 acres or part of a larger operation.
2. An indicated effort has been made to maintain and care sufficiently for this type land, i.e. fertilizing, mowing, weeding, and herbicide application for removal of unwanted or toxic vegetation etc.
3. Receipts from sales of hay and expenses incurred from the AG operation will be required. This applies even if the property is leased.
4. An Agricultural Farm (Business) Plan should be submitted with the application.
5. If property is leased, it must be in effect as of January 1st and contain full contact information for lessee and a copy of the current lease must be furnished with the application.
6. If property is not leased, owner must submit cutting agreement or show tangible personal property return is filed for haying equipment.
7. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
8. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
9. **Best Management Practices should be used.**

# **Gilchrist County Property Appraiser**

## *Agricultural Classification Guidelines*

### **Field Crops**

1. Row crops (Vegetables, beans, peanuts, etc.) are recommended to be on at least 10 acres. Parcels should be of sufficient size so the sale of crops produce enough income to sustain the entire operation.
2. A description of crop types, planting dates, and receipts for sales of product and expenses incurred from the agricultural operation will be required upon request. This applies even if the property is leased.
3. Production of crops for your own use does not qualify, i.e. family garden.
4. Proper care and management of the land and crop must be evident.
5. An Agricultural Farm (Business) Plan should be submitted with the application.
6. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
8. **Best management practices should be used.**

### **Specialty Crops**

1. Specialty crops (blueberries, strawberries, grapes, etc.) are recommended to be on at least 2 acre.
2. A description of crop types, planting dates, and receipts from sales and expenses incurred from the AG operation will be required. This applies even if the property is leased.
3. Proper care and management of the land and crop must be evident. Any licenses, permits or agricultural certificates required by federal, state, or local governments should be submitted.
4. An Agricultural Farm (Business) Plan should be submitted with the application.
5. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
6. **Best management practices should be used.**

### **Miscellaneous**

1. Poultry, fish hatcheries, ostrich, emu, etc.
2. An indicated effort has been made to maintain and care sufficiently for this type land.
3. Adequate access to water must be available.
4. A description of crop or livestock types and receipts for sales of product and expenses incurred from the agricultural operation will be required. This applies even if the property is leased.
5. An Agricultural Farm (Business) Plan should be submitted with the application.
6. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
7. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
8. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
9. **Best management practices should be used.**

### **Apiculture (Bees)**

In order to qualify for an Apiculture Agricultural Classification, property owners should submit supporting documentation for consideration such as:

1. Application and Return for Agricultural Classification of Lands.
2. An Agricultural Farm (Business) Plan should be submitted with the application.
3. Property Access Authorization Form.
4. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1st). If property is zoned non-agriculture, an executed Beekeeper's Compliance Agreement should also be included. The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper. A minimum of 40 hives is required in order to be considered a Sideliner.
5. Beekeepers Federal Income Tax Return (FITR) for prior year's apicultural activity.
6. If Honey Sales, provide copies of honey sales receipts.

## Gilchrist County Property Appraiser

### *Agricultural Classification Guidelines*

7. If Honey Production, provide documentary proof of beekeeper access to honey extraction equipment.
8. If Bee Breeding, provide copies of queen or bee sales receipts.
9. If Bee Pollination, provide copies of all pollination contracts entered into during the six months preceding the statutory assessment date and the six months following the statutory assessment date. If bees are being used for pollination in other locations, pollination schedule should also be submitted.
10. Proof of Liability insurance policy in effect as the statutory assessment date.
11. When leasing property, the farming lease agreement between property owner and commercial beekeeper should be submitted. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).
12. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
13. **Best management practices should be used.**

Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.

The Property Appraiser would use the operational footprint guideline when granting agricultural classification based on apiculture uses when there is no discernable forage present on the property. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicle ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation.

#### **Foraging Areas**

When considering foraging areas, a list of specific on-site nectar and/or pollen producing qualifying plants must be submitted with a property sketch depicting the location of beehives and foraging plant sources along with their blooming periods. Bees must be on site during the blooming period of the qualifying plants. Forage will be granted according to the following guidelines:

- .10-5 acres requires 24 hives on site.
- 5.10-10 acres requires 36 hives on site.
- 10.1-15 acres requires 48 hives on site.
- 15.1-20 acres requires 64 hives on site.
- Over 20 acres requires 64 hives plus 2 hives per additional acre.

#### **Timber Operation**

1. Planted timber land is recommended to be at least 10 acres or part of a larger agricultural operation, with a typical initial planting of 700 trees per acre, and no less than 350 per acre.
2. Approved forestry-management plan prepared by a professional forester dated prior to January 1<sup>st</sup> is required; a copy must be submitted with the application and must be updated every 5 years.
3. The land must have been planted or prepared for planting and there must be evidence that the trees have been ordered, and or contracted as of January 1<sup>st</sup>.
4. The stand must be commercially planted pines or a predominantly natural stand of pines.
5. Whether the use will be considered a "bona fide commercial agricultural use" will be based in part on the merchantability of the timber on the tract of land.
6. Ongoing activities and maintenance of the lands should include, but not be limited to, fire lanes, under brushing, controlled burning, pine-needle harvesting, and any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser.
7. A copy of any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.

## **Gilchrist County Property Appraiser**

### *Agricultural Classification Guidelines*

8. If the property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
9. Christmas tree production will be considered as nursery land and evaluated on a case by case basis.
10. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
11. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.
12. **Best management practices should be used.**

#### **Nursery Operation**

1. Plant nurseries are recommended to be at least 1 acre.
2. A State Nursery Registration Certificate and Occupational license are required, and copies must be submitted with the application.
3. Only acres actually used for the nursery and service area will be considered as a "bona fide" agricultural use.
4. Proper care and management of the land and crop must be evident.
5. Description of the type of plants grown in the nurseries must be submitted with the application.
6. Receipts from the sale of stock and expenses incurred from the AG operation will be required upon request.
7. Tree nursery also includes Christmas tree production 5 acres or more.
8. An Agricultural Business Plan should be furnished with the application.
9. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
10. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.
11. Best Management Practices should be used.

#### **Horse Breeding, Boarding Operation**

1. Horse breeding operations are recommended to be on at least 10 acres.
2. 3 registered brood mares
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, and other accepted practices for horse care. There should be at least three registered brood mares in production, a stallion, or evidence of stud service. Registrations for all horses and breeder's certificates must be included with the application.
4. Production of livestock for one's own use and pleasure will not qualify for agricultural classification.
5. If property is used for horse boarding, there should be a written agreement between the parties involved. This agreement must include the terms for the lease of pastureland. An agricultural classification is not normally granted for horses only boarded in a stable. There must be some agricultural use of the land involved. An occupational license is required for horse boarding.
6. An Agricultural Business Plan should be furnished with the application. (Farm Plan)
7. A copy of any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
8. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.
9. **Best Management Practices should be used.**

#### **Goat/Sheep Operation**

1. Goat/Sheep Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation with adequate access to water.

## **Gilchrist County Property Appraiser**

### *Agricultural Classification Guidelines*

2. Pasture must be properly fenced to contain livestock, and free of harmful debris. Best Management Practices for livestock should be the guide for maintenance of the operation.
3. An indicated effort has been made to maintain and care sufficiently for this type of land, i.e. fertilizing, mowing, weeding, herbicide application for the removal of unwanted and toxic vegetation etc.
4. Receipts from the purchase or sale of goats/sheep, and any expenses incurred from the agricultural operation must be provided.
5. An Agricultural Business Plan should be furnished with the application.
6. In reference to goats/sheep in relation to parcel size, 20 goats/sheep on a five- acre pasture area of the parcel is the recommended minimum and could likely be construed as a commercial agricultural operation. The capability of the soil and type of grass is considered as to the carrying capacity for the animals on each parcel. Consideration will be given to the equipment and facilities used for the animal maintenance, such as pens, shelters, feeders, cross fencing, etc.
7. Provide a copy of all goat/sheep identification numbers. All goats/sheep moved intrastate, interstate, or by change of ownership for any purpose must be officially identified to the flock/herd of birth, as required by the USDA C.F.R. 79.2(2008). Ear tags must be permanent and tamper proof, and may be obtained from the Florida Department of Agriculture.  
Contact: Division of Animal Industry @ 850-410-0900 or [www.doacs.state.fl.us/ai](http://www.doacs.state.fl.us/ai)
8. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
9. A copy of any licenses, permits or agricultural certificates required by federal, state or local governments must be submitted.
10. To make a determination of a bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.
11. **Best Management Practices should be the guide for stocking and management of the operation.**

#### **Orchards –Groves**

1. Orchard / Grove Crop examples are apples, peaches, pears, pecans, chestnuts, persimmons, and citrus.
2. Groves are recommended to be at least 5 acres. The operation should be of sufficient size to support and sustain the operation. Each application will be handled on a case by case basis.
3. Trees must be planted prior to January 1st or land must be prepared for planting and trees purchased by January 1st (must include supporting documents) and planted by the end of February.
4. Proper care and management of the grove or orchard must be evident, and records provided on request.
5. An Agricultural Farm (Business) Plan should be submitted with the application
6. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
7. If property is leased, it must be in effect as of January 1st and contain full contact information on lessee and a copy of the current lease must be furnished with the application.
8. To make a determination of a bona fide agricultural use, these factors will be considered on a case by case basis. All documentation to be considered should be submitted with application.
9. Best management practices should be used.  
Examples of spacings:
  - Pecans – 60X60 spacing and approximately 12 trees per acre.
  - Chestnuts – 20X20 spacing and approximately 105 trees per acre.
  - Persimmons – 10X15 spacing and approximately 170 trees per acre.
  - Apples, Peaches, Pears – 15X20 spacing and approximately 140 trees per acre.
  - Citrus – 12 to 25 feet spacing and approximately 90 to 100 trees per acre.

Reminder: A Tangible Personal Property Tax Return should be filed and may be requested.

## **Gilchrist County Property Appraiser**

### *Agricultural Classification Guidelines*

Tangible personal property is everything other than real estate that is used in a business or rental property. Examples of tangible personal property are computers, furniture, tools, machinery, signs, equipment, leasehold improvements, supplies and leased equipment.

Important: Agricultural Classification is not transferable. If the property is sold or transferred from one ownership to another, a new application must be filed. If any changes in the use of the property occur, it is important to notify the Property Appraisers office.