

Levy County Property Appraiser Agricultural Classification Guidelines

January 2018

The following are the guidelines for receiving the agricultural classification in Levy 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. Florida law requires that the operation be a **good faith commercial agricultural operation**. Your application must be accompanied by a written farm plan or lease. Your plan and a physical inspection of your property will be the basis for our decision to grant this classification.

Agricultural Classification and Homestead Exemption:

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 Levy 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 and **by State guidelines** our office will re-inspect at least once every five years to make sure the property continues to qualify.

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, expenses incurred 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?

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

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Pasture – Livestock (things to consider)

1. Pasture land is recommended to be at least 10 acres **OR** part of a larger operation. Pasture must be properly fenced to contain livestock.
2. What type operation and if it's a commercial or personal use and a hobby. (Florida Law requires good faith commercial intent)
3. Receipts from the purchase or sale of livestock and expenses incurred from the AG operation will be required. This could be asked for even if the property is leased.
4. 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.
5. An Agricultural Farm (Business) Plan should be submitted with the application. **(Remember, we are looking for commercial intent.)**
6. 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. (One cow per every two acres is suggested as minimum.) The capability of the soil and grass is considered as to the carrying capacity for the livestock for each parcel. Also what type of livestock operation and whether or not there is a bull or artificial insemination for reproduction, or if it's a yearling operation and livestock is bought and sold on a yearly basis.
7. 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.
8. Specialty livestock will be considered on a case by case basis and whether it is a commercial operation or just a hobby.
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.

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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 evidence of equipment used to harvest hay and a Tangible Personal Property return must be filed.
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.

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CROPLAND

1. Row crops (Watermelons, peanuts, corn etc.) are recommended to be on at least 10 acres **OR** part of a larger operation. Possibly some vegetable crops could be smaller acreage as long as it's a bona fide commercial 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. **(Remember we are looking for commercial intent.)**
4. Proper care and management of the land and crop must be evident. An Agricultural Farm (Business) Plan should be submitted with the application.
5. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
6. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

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Specialty Crops

1. Specialty crops (blueberries, strawberries, grapes, etc.) are recommended to be on at least 5 acre.
2. A description of crop types, planting dates, marketing plan 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.

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Miscellaneous (Poultry, fish hatcheries, ostrich, emu, etc.)

1. An indicated effort has been made to maintain and care sufficiently for this type land.
2. An Agricultural Farm (Business) Plan should be submitted with the application. **(Remember we are looking for commercial intent.)**

A description of crop or livestock types and receipts for sales of product and expenses incurred from the agricultural operation will be required. If no sales have occurred yet, then a marketing plan with proof of customers will be required. This applies even if the property is leased.

3. 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.
4. Any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
5. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

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Apiary (Bees)

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

1. An Apiary Agricultural Farm (Business) Plan should be submitted with the application. **(Remember we are looking for commercial intent.)**
2. Certificate of Florida Apiary Registration in effect as of the statutory assessment date (January 1st). If property is zoned non-agriculture, an affidavit from zoning authority allowing the commercial bee keeping activity.
3. Beekeepers Federal Income Tax Return (FITR) for prior year's apiary activity.
4. If Honey Sales, provide copies of honey sales receipts.
5. If Honey Production, provide documentary proof of beekeeper access to honey extraction equipment.
6. If Bee Breeding, provide copies of queen or bee sales receipts.
7. 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.
8. Proof of Liability insurance policy in effect as the statutory assessment date.
9. 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).
10. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

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. Agriculture assessment will be based on a 3 hives per acre standard.

Example: If the minimum of 24 hives is met and the parcel size is 20 acres, then the apiary classification will be granted to 8 acres.

Levy County Property Appraiser Agricultural Classification Guideline



Timber Operation

Initial questions to consider:

To qualify for **Agricultural Classification - Timber** it is generally necessary to demonstrate a **good-faith effort to produce an agricultural commodity** that will be utilized in commerce. As such, the following questions should be considered:

- Is my property large enough to have the economy-of-scale to attract timber buyers? Many landowners find it difficult to find timber buyers or logging contractors that are interested in small tracts of 10 acres or less.
 - Am I willing to commercially harvest trees on my property?
 - Am I willing to site prepare and plant pine trees at a commercial spacing, if recommended?
 - Am I willing and able to implement the recommendations described in your forest management plan?
1. Planted timber land is recommended to be at least 10 acres or part of a larger agricultural operation.
 2. Planted pine stands need to have an initial stocking of at least 400 trees per acre (600 trees per acre recommended). Pine stands 25 years of age or greater need to have a stocking of at least 275 trees per acre. Any hardwood areas need to be producing commercially valuable wood or fiber products that are capable of being harvested.
 3. Approved forestry-management plan prepared by a professional forester is required, a copy must be submitted with the application, and must be updated every 5 years.
 4. 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 1st.
 5. The stand must be commercially planted pines or a predominantly natural stand of pines. Hardwood and/or cypress are approved on a case by case basis, as suggested by a professional forester.

6. 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.
7. 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. A copy of any licenses, permits or agricultural certificates required by federal, state or local governments should be submitted.
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 and include forest management plan prepared by a professional forester.

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Nursery Operation



1. Plant nurseries are recommended to be at least 1 acre.
2. A State Nursery Registration Certificate is 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.
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.

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Horse Breeding, Boarding Operation



1. Horse breeding operations are recommended to be on at least 5 acres.
2. One horse per acre is a rule of thumb, but each operation will be evaluated on a case by case basis.
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 (Hobby) 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.
6. An Agricultural Business Plan should be furnished with the application. **(Remember we are looking for commercial intent)**
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.

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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.
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. **(Remember we are looking for commercial intent)**
6. In reference to goats/sheep in relation to parcel size. 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. 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. A copy of any licenses, permits or agricultural certificates required by federal, state or local governments must be submitted.
9. 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.
10. **Best Management Practices should be the guide for stocking and management of the operation.**

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Orchards – Groves



1. Orchard / Grove Crop examples are apples, peaches, pears, pecans, chestnuts, persimmons, and citrus.
2. Groves are recommended to be at least 10 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.
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. **(Remember we are looking for commercial intent)**
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.

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.