



TOMAS REGALADO
PROPERTY APPRAISER

AGRICULTURAL CLASSIFICATION OF LANDS GUIDELINES

The intent of these guidelines is to assist those planning to apply for Agricultural Classification. Meeting these guidelines does not guarantee agricultural classification approval since each application must be evaluated on a case-by-case basis.

Florida Statutes 193.461 (3) orders that “No lands shall be classified as agriculture land unless an application is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser may require the taxpayer...to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona-fide agricultural purpose. Only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term “bona-fide agricultural purposes” means **good faith commercial** agricultural use of the land.” The statutory assessment date is **January 1st** of the application year. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts has been made to have the production (use) onsite on or before the statutory assessment date.

As noted above, these guidelines are simply to assist the farmer(s) by providing a general direction. The granting or denying in part or in full of an application for Agricultural Classification is a decision based on analyzing all the relevant facts and circumstances of the property as it relates to s. 193.461 Florida Statutes, Florida Administrative Code (FAC) Rule 12D-5, and applicable case laws.

Agricultural Classification will not be promised to a taxpayer under any circumstances prior to the complete and final analysis of the application. No taxpayer should assume or perceive that Agricultural Classification will be granted until a final decision has been issued by the Property Appraiser’s Office.

The Property Appraiser is the authority to decide whether a parcel is entitled to Agricultural Classification per section s. 193.461(1). Any landowner whose lands were denied agricultural classification may appeal the denial to the Value Adjustment Board per s. 193.461(2).

If you have Agricultural Classification and are satisfied with the number of acres granted, then simply maintain your agriculture production and the classification will be carried forward annually (pending any administrative changes or amendments to state statutes). However, on an annual basis, all agriculturally classified lands are subject to statutory review of “use” per s. 193.461(4). If the agricultural production was discontinued and/ or diverted the Property Appraiser may remove the classification partially or fully. It is Miami-Dade County Property Appraiser’s practice to issue a courtesy notice, to the property address on record, letting owners know that this action was taken. These notices are traditionally issued in August and will recommend filing a petition with the Value Adjustment Board if you disagree with the action. It is also advised that Taxpayers who receive Agricultural Classification verify that the classification is maintained by annually reviewing their Notice of Proposed Taxes (“TRIM Notice”) sent in August.

Should you have additional questions or concerns regarding the guidelines or applying for Agricultural Classification, please contact the Miami-Dade County Property Appraiser’s Agricultural Section at 305-234-1454.

PROPERTY APPRAISER
OF MIAMI-DADE COUNTY
AGRICULTURAL DEPARTMENT



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AGRICULTURAL COMMUNICATIONS AND DOCUMENT SUBMISSIONS

No lands shall be classified as agricultural lands unless an initial Application and Return for Agricultural [Classification of Lands](#) is filed with the Property Appraiser's Office as set forth per section 193.461 (3)(a), F.S. The deadline for timely applications is on or before March 1 of each year. If the application is received late, then the applicant forfeits receiving the mandatory July 1 notice of application status. The property appraiser, before so classifying such lands, may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose.

All applications and documents in support and detailing such information linking the agricultural use to bona fide commercial operation may be submitted to the following email address:

agsubmissions@mdcpa.net

This email address may also be utilized for general communication or to initiate the evidence exchange process with the Office of the Property Appraiser for parcels that have been petitioned for review by the Value Adjustment Board.

All correspondence must contain contact information (name and telephone number) and the folio number or petition number of the property in question.

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COMMERCIAL APICULTURE (BEE-YARD) OPERATION

To qualify for agricultural classification based on a commercial apiculture operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use). Additionally, lease should include number of colonies and leased acreage.
- The farmer's federal income tax return(s) reporting the previous year's apiculture activity.
- Certificate of Apiary Registration effective as of January 1st.
- Executed Beekeeper's Compliance Agreement if the property is zoned non-agricultural. The State of Florida requires a minimum of 100 registered hives/colonies to be considered a commercial beekeeper. A minimum of 40 hives/colonies is required to be considered a Sideliner.
- Copies of official honey sales receipts, if honey sales applicable.
- Copies of queen or bee sales receipts, if bee-breeding applicable (note queening hives are only ¼ a traditional Longstroth beehive).
- Copies of all pollination contracts entered during the six months preceding and the six months following January 1st of the application year, if bee pollination applicable (include copy of pollination schedule if bees are being used for pollination in other locations).
- Proof of Liability Insurance Policy effective as of January 1st.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial apiculture operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial apiculture operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial apiculture production and support of commercial apiculture production will be considered for classification.
- Use of best management practices applicable to the specific agriculture onsite.
- Commercial beekeeping must be the property's primary use for a significant portion of the year, with a **minimum of 24 hives/colonies per parcel**.
- The Property Appraiser utilizes the Operational Footprint guideline when granting agricultural classification based on apiculture uses when there is no discernable forage on the property. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicular ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation. The concept of reasonableness is considered in this approach.

Foraging Areas

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

- 0.10- 5 acres require 24 hives onsite.
- 5.10- 10 acres require 36 hives onsite.
- 10.1- 15 acres require 48 hives onsite.
- 15.1- 20 acres require 64 hives onsite.
- Over 20 acres require 64 hives onsite plus 2 hives onsite per additional acre.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.

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COMMERCIAL AVICULTURE OPERATION

To qualify for agricultural classification based on a commercial aviculture operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's aviculture activity.
- Official invoices related to purchasing and selling of birds.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial aviculture operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial aviculture operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- The property must have improvements and/or support facilities such as coops, bird cages, bird canopies, etc.
- Only lands used for commercial aviculture production and support of commercial aviculture production will be considered for classification.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., bird canopy, stands, and other accepted practices for commercial aviculture farming.
- Use of best management practices applicable to the specific agriculture onsite.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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COMMERCIAL CROPLAND (ROW-CROPS) OPERATION

To qualify for agricultural classification based on a commercial cropland operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's cropland activity.
- Documentation demonstrating sales of farm products produced onsite, including but not limited to official bills of sale to packing houses, farmer's markets, produce handlers, and/or other buyers.
- Proof of crop and tree loss insurance.
- Proof of Liability Insurance indemnifying the landowner for claims resulting from a lessee's use of the land for agricultural purposes.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial cropland operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial cropland operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial cropland production and support of commercial cropland production will be considered for classification.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., fertilizing, soil preparation, and other accepted practices for commercial row-crop farming.
- Use of best management practices applicable to the specific agriculture onsite.
- Production for personal use does not qualify, e.g., home garden.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.

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COMMERCIAL AQUACULTURE (FISH) OPERATION

To qualify for agricultural classification based on a commercial aquaculture operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's aquaculture activity.
- State of Florida Aquaculture Certificate of Registration that demonstrates permission to engage in commercial aquaculture onsite.
- Copy of the facility plan that was submitted to the Florida Department of Agriculture and Consumer Services with the Aquaculture Certificate of Registration Application.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial aquaculture operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial aquaculture operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial fish production and support of commercial aquaculture production will be considered for classification.
- The property must have improvements and/or support facilities such as ponds, fish tanks, filtration, etc.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., fish tanks, filters, and other accepted practices for commercial fish farming.
- Use of best management practices applicable to the specific agriculture onsite.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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COMMERCIAL GROVE OPERATION

To qualify for agricultural classification based on a commercial grove operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's grove activity.
- Documentation demonstrating sales of farm products produced onsite, including but not limited to official bills of sale to packing houses, farmer's markets, produce handlers, and/or other buyers.
- Proof of crop and tree loss insurance.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial grove operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial grove operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial grove production and support of commercial grove production will be considered for classification.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., fertilizing, grove maintenance, and other accepted practices for commercial grove farming.
- Use of best management practices applicable to the specific agriculture onsite.
- Proper care and management of the grove must be evident (Grove incidental to the purchase of a property must be managed to industry standards to be considered used for bona fide agricultural purposes).
- Avocado grove operators should follow best management practices for control and mitigation of Laurel Wilt and ambrosia beetle vectors in commercial avocado groves.
- Lychee grove operators should follow best management practices as recommended for the Lychee Erinose Mite (LEM).

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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COMMERCIAL HEMP OPERATION

To qualify for agricultural classification based on a commercial hemp operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's hemp activity.
- State of Florida Certificate of Nursery Registration (CNR) applicable to the property and effective on or before January 1st of the application year is required.
- State of Florida Hemp Cultivation License applicable to the property and effective on or before January 1st of the application year is required.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial grove operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial grove operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial hemp production and support of commercial hemp production will be considered for classification.
- The property must have improvements, support facilities, and testing specific to hemp cultivation as outlines in Florida Rule 5B-57.014.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., hemp plant cultivating, and other accepted practices for commercial hemp farming.
- Use of best management practices applicable to the specific agriculture onsite.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.

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COMMERCIAL HORSE BOARDING OPERATION

To qualify for agricultural classification based on a commercial horse boarding operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's horse boarding activity.
- Horse boarding contract(s) between the horse boarding operator and the horse boarder, effective as of January 1st of the application year.
- Horse registration information for horses boarded and/or trained, if available.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial horse boarding operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial horse boarding operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial horse boarding and support of commercial horse boarding will be considered for classification.
- The property must have improvements and/or support facilities such as stables, paddocks, horse training ring, riding arena, etc.
- An indicated effort has been made to maintain and care sufficiently for this type of land and its improvements, e.g., paddocks, stalls, and other accepted practices for commercial horse boarding.
- Use of best management practices applicable to the specific agriculture onsite.
- One horse per acre is a general rule of thumb, but each operation will be evaluated on a case-by-case basis.
- Boarding or production of personal horses for one's use and pleasure will not qualify for classification.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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COMMERCIAL HORSE BREEDING OPERATION

To qualify for agricultural classification based on a commercial horse breeding operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's horse breeding activity.
- Horse registration information for all horses and breeders must be included with the application.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial horse breeding operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial horse breeding operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial horse breeding and support of commercial horse breeding will be considered for classification.
- The property must have improvements and/or support facilities such as stables, paddocks, horse training ring, riding arena, etc.
- An indicated effort has been made to maintain and care sufficiently for this type of land and its improvements, e.g., paddocks, stalls, and other accepted practices for commercial horse breeding.
- Use of best management practices applicable to the specific agriculture onsite.
- One horse per acre is a general rule of thumb, but each operation will be evaluated on a case-by-case basis.
- Boarding or production of personal horses for one's use and pleasure will not qualify for classification.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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COMMERCIAL LIVESTOCK OPERATION

To qualify for agricultural classification based on a commercial livestock operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's livestock activity.
- Receipts from the purchase or sale of livestock from livestock markets or auctions, and expenses incurred related to the livestock operation must be submitted.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial livestock operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial livestock operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- The property must be fenced, free of debris, kept to industry standards and have livestock onsite.
- Only lands used for commercial livestock production and support of commercial livestock production will be considered for classification.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., corrals, pens, and other accepted practices for commercial livestock farming.
- Use of best management practices applicable to the specific agriculture onsite.
- Regarding commercial cattle operations, one head of cattle is a general rule of thumb, but each operation will be evaluated on a case-by-case basis. Keep in mind that one head of cattle refers to a cow and calf pair.
- Regarding commercial sheep operations, 5-6 sheep per acre is a general rule of thumb, but each operation will be evaluated on a case-by-case basis.
- Regarding commercial goat operations, 6-8 goats per acre is a general rule of thumb, but each operation will be evaluated on a case-by-case basis.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



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NON-HUMAN PRIMATE BREEDING & HUSBANDRY

To qualify for agricultural classification based on a commercial Non-Human Primate Breeding & Husbandry operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's Non-Human Primate Breeding & Husbandry activity.
- Receipts from the purchase or sale of Non-Human Primates, and expenses incurred related to the breeding and husbandry operation must be submitted.
- United States Department of Agriculture's (USDA) Class A Breeder License.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial breeding and husbandry operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial breeding and husbandry operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- The property must be fenced, free of debris, kept to industry standards and have non-human primates onsite.
- Only lands used for commercial breeding and husbandry production and support of commercial breeding and husbandry production will be considered for classification.
- A reasonable effort has been made to maintain and care sufficiently for this type of land, e.g., facilities, pens, and other accepted practices for commercial breeding and husbandry farming.
- Use of best management practices applicable to the specific agriculture onsite.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.



TOMAS REGALADO
PROPERTY APPRAISER



COMMERCIAL NURSERY OPERATION

To qualify for agricultural classification based on a commercial nursery operation, property owners should submit the following for consideration:

- Application and Return for Agricultural Classification of Lands (Form MD-482) completed and signed by the owner of record of the property as of January 1st.
- Property Access Authorization Form completed and signed by the owner of record of the property as of January 1st.
- Financial documents that link the property owner to the agricultural business use.
- If the property is leased, a lease agreement between the landowner and the farmer, effective as of January 1st of the application year (The lease must be between all parties involved and include terms and conditions for use).
- The farmer's federal income tax return(s) reporting the previous year's nursery activity.
- State Certificate of Nursery Registration (CNR) applicable to the subject property and effective on or before January 1st of the application year is required.
- Proof of crop and tree loss insurance.
- Documentation demonstrating sales of farm products produced onsite, including but not limited to official bills of sale to packing houses, farmer's markets, produce handlers, and/or other buyers.
- An Agricultural Business Plan (Farm Statement) including a property sketch detailing your agricultural operation.
- Any additional documentation demonstrating use of the property for/in support of a commercial nursery operation.

PROPERTY APPRAISER'S DETERMINATION

To receive agricultural classification, the land must be used primarily for "bona fide agricultural purposes," which is defined as good faith commercial agricultural use of the land. The subject property must be used for the intended agricultural purpose or discernable and reasonable efforts must have been made to have the production (use) onsite on or before January 1st of the application year. The Property Appraiser will consider all factors relevant to the use of the property on a case-by-case basis. Factors that will be considered with respect to a commercial nursery operation include, but are not limited to:

- The physical agricultural use of the property must be in place as of January 1st of the application year.
- The financial documentation required must be applicable to use of the property as of January 1st of the application year.
- Only lands used for commercial nursery production and support of commercial nursery production will be considered for classification.
- The property must have improvements and/or support facilities such as ground cover, irrigation, greenhouses etc.
- An indicated effort has been made to maintain and care sufficiently for this type of land, e.g., ground cover, irrigation, and other accepted practices for commercial nursery farming.
- Use of best management practices applicable to the specific agriculture onsite.

Note: If the property is granted agricultural classification, the Property Appraiser's Office must conduct an annual statutory review of use to verify that the agricultural use remains. If the agricultural use is subsequently diverted or discontinued, the agricultural classification will be removed pursuant to section 193.461(4), Florida Statutes.