



From the office of Jenny Fields, CFA
Martin County Property Appraiser

APPLICATION FOR AGRICULTURAL CLASSIFICATION OF LANDS

Agricultural classification is a real estate tax savings benefit for property owners that use their land primarily for bona fide commercial agricultural uses. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit from the production and sale of a farm product. The agricultural use must be in place on or before January 1st of the year which the agricultural classification is requested. Only the land that is being used for agriculture can receive this classification. This benefit does not apply to buildings. (Florida Statute 193.461).

Please be advised that anyone making an initial application for agricultural classification must complete the DR-482 application and supplemental form in entirety. These two forms, along with any requested supporting documentation, must be submitted to the Property Appraiser's Office by March 1st of the year for which the application is being made. Incomplete forms are not acceptable and will be returned to the applicant for completion and resubmission. Any certificates, licenses, income/expense data, or any other requirements of law must be effective on or before January 1st of the tax year in which you are applying for the agricultural classification.

If you are an owner-operator, you must also submit a Tangible Personal Property (TPP) Tax Return, to the Property Appraiser's Office, for equipment and supplies used in connection with your agricultural operation.

Any information you would like to offer in support of your application for agricultural classification should be submitted at this time. Your signature on the application and supplemental form certifies that all information provided is true, correct, and in effect on January 1 of the year you wish to apply.

Contact Information:



Dawn Jaschinski
Agriculture/Commercial Appraiser

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"We VALUE Martin!"



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

Section 193.461, Florida Statutes

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

Applicant name		Return to (address of property appraiser)	Jenny Fields, CFA Martin County Property Appraiser 3473 SE Willoughby Blvd., Suite 101 Stuart, FL 34994
Property Address			
Phone			

Parcel identification number or legal description			Agricultural Income from this Property Complete for the past 4 years.				
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Year	Crop or Use	Gross Income	Expense	Net Income
Citrus		yrs	20__				
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Aquaculture products		yrs					
Other :		yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. yes no

If yes, name on the return: _____

Is the real property leased to others? If yes, attach copy of lease agreement. yes no

As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____	_____	_____
Signature	Print name	Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)

_____	Martin County
Signature, property appraiser or designee	

Record of Action of County Property Appraiser Check the appropriate box below.

- 1. Application approved and all lands are classified agricultural
- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

_____	_____
Signature, property appraiser	Date



SUPPLEMENTAL INFORMATION

to the Florida Department of Revenue DR-482

Please describe the commercial agricultural use of the property, as of January 1st of the current year, by completing the applicable section and checklists.

Bees

Commercial beekeeping must be the primary use of the property for six (6) months or more with a minimum of twenty-four (24) hives per parcel. A minimum of twenty-four (24) hives per acre are required for classified acreage.

# Acres	# Hives	Which months will hives be on the property? <i>(Check all that apply)</i>				Were hives on the property prior to January 1st of the tax year in which you are applying? <input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct	
		<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov	
		<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec	

For the purpose of: (Check all that apply)

Honey Production		Bee Breeding		Pollination	
<input type="checkbox"/> Honey extraction equipment	<input type="checkbox"/> Current certificate of apiary registration	<input type="checkbox"/> Copies of queen bee sale receipts	<input type="checkbox"/> Current certificate of apiary registration	<input type="checkbox"/> Copies of all pollination contracts	<input type="checkbox"/> Pollination schedule
<input type="checkbox"/> Federal tax return for prior year	<input type="checkbox"/> Current proof of liability insurance policy	<input type="checkbox"/> Federal tax return for prior year	<input type="checkbox"/> Current proof of liability insurance policy	<input type="checkbox"/> Current certificate of apiary registration	<input type="checkbox"/> Federal tax return for prior year
<input type="checkbox"/> Copies of honey sales (receipts)		<input type="checkbox"/> Current proof of liability insurance policy		<input type="checkbox"/> Current proof of liability insurance policy	

Beekeeper Lease	<i>Lease must be in effect on January 1st</i>
Lessee Name:	Lessee Address:
	Lessee Phone Number:
Lease start date:	Lease end date:

Nursery

At minimum, a typical nursery operation has at least one acre planted. *Best Management Practices* and densities typical for the industry should be followed. Only land that is used for growing plants and necessary service areas shall be classified as agriculture. Land used for landscape service business is not an agricultural use. A bona fide commercial irrigation system must be in place. Irrigation by hose is not typical of a bona fide commercial operation. If plants are mature, an attempt to make a profit must be evident on an annual basis. The marketability of the type and age of in-ground trees will be considered. A tax return will be requested on a regular basis to document income and expenses. You should begin filing a tax return for your business as soon as it is established.

Variety of plants / trees	# Acres Potted Above Ground	# Acres Planted In-Ground	# Acres Total	Timeline for sale of plants / trees

Provide a copy of the Florida Certificate of Registration as required by Florida Statute 581.131.
It must be obtained by January 1st and submitted with the application.

Row Crop

Variety of crop	# Acres	Timeline for sale of crops
Variety of crop	# Acres	Timeline for sale of crops
Variety of crop	# Acres	Timeline for sale of crops

Aquaculture

Provide a copy of the Florida Certificate of Registration as required by Florida Statute 597.004.
It must be obtained by January 1st and submitted with the application.

Provide a copy of the facility plan that was submitted to Florida Department of Agriculture and Consumer Services (FDACS) with the application.
Best Management Practices should be followed.

Orchard / Grove

At minimum, a typical orchard and grove operation has at least five (5) acres planted at a minimum density of one hundred (100) trees per acre. *Best Management Practices* and densities typical for the industry should be followed. A tax return will be requested on a regular basis to document income and expenses. You should begin filing a tax return for your business as soon as it is established.

Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit

Cattle

At minimum, a typical cattle operation has a least five (5) head and ten (10) acres to be considered a commercial herd and a minimum of one (1) cow per three (3) acres on parcels larger than twenty (20) acres. Provide receipts for the purchase of livestock with a new application. The presence of livestock alone is not sufficient evidence that a parcel is in commercial agricultural use. The terms of the lease, the bona fide commercial nature of the owner and/or the tenant, and the relationship of the business plan to a specific parcel will be considered. This data will be compared to typical operations.

Type of Livestock	# Acres	# of Animals
_____	_____	_____
_____	_____	_____
_____	_____	_____

Which months will livestock be on the property?

(Check all that apply)

- | | | | |
|------------------------------|------------------------------|------------------------------|------------------------------|
| <input type="checkbox"/> Jan | <input type="checkbox"/> Apr | <input type="checkbox"/> Jul | <input type="checkbox"/> Oct |
| <input type="checkbox"/> Feb | <input type="checkbox"/> May | <input type="checkbox"/> Aug | <input type="checkbox"/> Nov |
| <input type="checkbox"/> Mar | <input type="checkbox"/> Jun | <input type="checkbox"/> Sep | <input type="checkbox"/> Dec |

Were livestock on the property prior to January 1st of the tax year in which you are applying?

- Yes No

Lease Lease must be in effect on January 1st

Lessee Name:

Lessee Address:

Lessee Phone Number:

Lease start date:

Lease end date:

Goat / Sheep

At minimum, a typical goat / sheep operation has at least twelve (12) head to be considered a commercial herd and a minimum of two and a half (2.5) head per acre on parcels larger than five (5) acres.

Provide a copy of the Premises ID and all goat/sheep identification numbers as required by Florida Administrative Code 5C-29
It must be obtained by January 1st and submitted with the application.

Type of Livestock	# Acres	# of Animals
_____	_____	_____
_____	_____	_____
_____	_____	_____

Which months will livestock be on the property?

(Check all that apply)

- | | | | |
|------------------------------|------------------------------|------------------------------|------------------------------|
| <input type="checkbox"/> Jan | <input type="checkbox"/> Apr | <input type="checkbox"/> Jul | <input type="checkbox"/> Oct |
| <input type="checkbox"/> Feb | <input type="checkbox"/> May | <input type="checkbox"/> Aug | <input type="checkbox"/> Nov |
| <input type="checkbox"/> Mar | <input type="checkbox"/> Jun | <input type="checkbox"/> Sep | <input type="checkbox"/> Dec |

Were livestock on the property prior to January 1st of the tax year in which you are applying?

- Yes No

Lease Lease must be in effect on January 1st

Lessee Name:

Lessee Address:

Lessee Phone Number:

Lease start date:

Lease end date:

Horse Boarding

At minimum, a typical horse boarding operation has at least five (5) horses boarded to be considered a commercial stable.

The presence of horses alone is not sufficient evidence that a parcel is in commercial agricultural use. The terms of the boarding agreements, the bona fide commercial nature of the owner and/or the tenant, and the relationship of the business plan to a specific parcel, will be considered. This data will be compared to typical operations.

Proof of payment will be requested on a regular basis (i.e. tax returns, checks, etc.).

Which months will horses be on the property? (Check all that apply)

<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct	Were horses on the property prior to January 1st of the tax year in which you are applying? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov	
<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec	

Lease	<i>Lease must be in effect on January 1st</i>
Lessee Name:	Lessee Address:
Lessee Phone Number:	
Lease start date:	Lease end date:

Horse Breeding

At minimum, a typical horse breeding operation has at least three (3) brood mares. Each mare is expected to foal at least every other year.

Provide registration documents for each brood mare

Typical # of horses	# Acres

Provide number of studs on the property or insemination reports and stud fee information

Provide a copy of registration and State breeding license

Provide breeding contracts

Provide marketing information

General Information

Proper care and management of the land must be evident, and records must be provided upon request. This data will be compared to typical operations.

Production and sale of livestock or crops must be present. Production or ownership for personal use does not qualify for Agricultural Classification.

Additional information, including a current lease or tax return, will be requested on a regular basis to document bona fide commercial agricultural use.

Does this property have a Homestead Exemption? Yes No

You may qualify for Homestead Exemption and Agricultural Classification on your property. The portion of land and any buildings that are primarily used for your residence are considered your homestead and will be assessed separately (generally one acre minimum). By applying for Agricultural Classification on homesteaded property, you certify that some of the land is used primarily for commercial agriculture. The land used for the commercial agricultural operation is excluded from the Homestead Exemption and other assessment limitations including the Save Our Homes Benefit (Portability).

Each year, the amount of the Save Our Homes Benefit (Portability) that you have accrued is shown on your Notice of Proposed Property Taxes. If you decide to apply for Agricultural Classification on your homesteaded property, you will be limiting your homestead land, thereby reducing your portability should you decide to sell your home and take your accrued Save Our Homes benefit with you. Over time, the Agricultural Classification annual savings may outweigh the one-time portability in homestead savings, but may not outweigh the potential tax savings after the new home is purchased.

In cases involving homestead properties, it is typically more beneficial to forego the Agricultural Classification in order to protect the property from future assessment increases in case you or your tenant stop using your land for commercial agriculture or if you decide to sell the property.

Do you plan to build on the property? Yes No

(If "Yes", whether a permit is required or not is the jurisdiction of the Martin County Building Department. Please call 772-288-5916 or visit their website at www.martin.fl.us/building for more information.)

Signature

Phone #

Email

Contact Information:

Dawn Jaschinski, CFE

Agriculture/Commercial Appraiser

Representing Jenny Fields, CFA ♦ Martin County Property Appraiser

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