

Ag Classification Information

Ag Defined in Florida Statute SCPA

Per Florida Statute 193.461, "...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 term "agricultural purposes" includes but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture, including algaculture; sod farming; and all forms of farm products and farm production.

Applying for Ag Classification SCPA

- You may apply for an agricultural classification if your property is used for a *bona fide commercial agricultural purpose*.
- Agriculturally classified lands are assessed based on an agricultural use rate which overrides the market value on a per acre basis. There is a specific agricultural use rate for each use category based on the net income attributable to the land from the commercial agricultural business operation. The agricultural classification normally results in significant tax savings.



Applying for Ag Classification SCPA

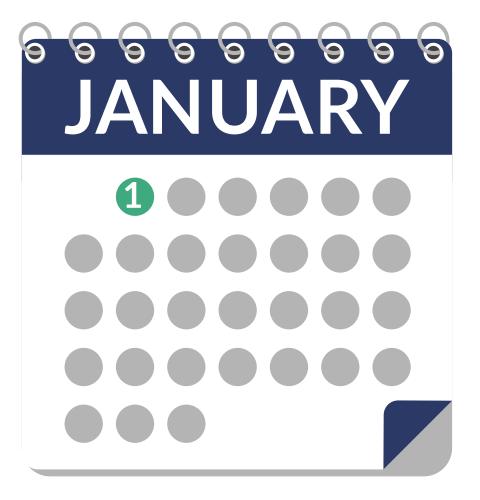
- If you are the owner of record on January 1 and a commercial agricultural business is in operation on the property, you may apply for this classification by submitting an application between January 1st and March 1st.
- You will be notified of the status of your application around July 1st. If we approve your application, it is not necessary to reapply each year.

	APPLI				TURN F		AGRICULT	URAL		DR-48 R. 12/0
SY YE			Sectio	n 193	461, Florida	a Stati	utes			
DEPARTMENT OF REVENUE	т	his form					before March 1			
The undersigned, I lands for property t										tural
Applicant name Address					Return (address property appraise	s of	Seminole County Prop. Appr 1101 E. First Street Sanford, FL 32771			
Phone										
Parcel ID, legal description: Lands Used Primarily for Agricultural Purposes		Number of acres	How long in this use	T	Agricultural Income from this Property Complete for the past 4 years.					
Citrus	pooo	0.00.00	VIS	Yea	r Crop or		Gross Income	Expense		Net Income
Cropland			yrs	20_				ang-dita	-	
Grazing land				20_						
Number of livestock			yrs	20_	_					
Timberland			yrs	20_	_					
Poultry, swine, or bee y	yards		yrs	Date	purchased		Purchase	price		
Other :			yrs							
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Why is January 1 important?

Operation needs to be in place and operating by January 1st





 ${\tt SCPAFL.ORG}$

What's Ag? Goats





What's NOT Ag? Goats





SCPA

What's Ag? Citrus











What's NOT Ag? Citrus





What's Ag? Timber







What's NOT Ag? Timber





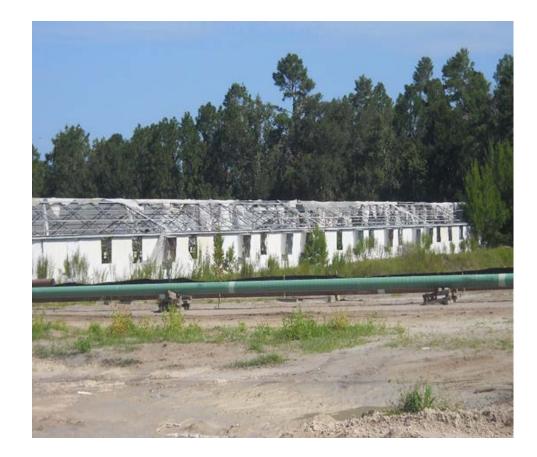
What's Ag? Nursery











What's Ag? Pasture









What's NOT Ag? Pasture



What's Ag? Horse Breeding/Boarding







What's NOT Ag? Horse Breeding/Boarding









What's Ag? Raw Crops







What's NOT Ag? Raw Crops







What's Ag? Chickens



What's NOT Ag? Chickens







What's Ag? Hay Production



What's NOT Ag? Hay Production







What's Ag? Bees





What's NOT Ag? Bees





<u>'AGRITOURISM' DOES NOT</u> EQUAL AGRICULTURAL CLASSIFICATION FOR AD VALOREM PURPOSES

Agricultural Classification as determined by SCPA under F.S. 193.461 ALWAYS comes first

Agritourism



- It is the intent of the Legislature to promote agritourism as a way to support bona fide agricultural production by providing a <u>secondary</u> stream of revenue and by educating the general public about the agricultural industry. It is also the intent of the Legislature to eliminate duplication of regulatory authority over agritourism as expressed in this section. Except as otherwise provided for in this section, and notwithstanding any other provision of law, a local government may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on land classified as agricultural land under s. 193.461.
- This subsection does not limit the powers and duties of a local government to address substantial offsite impacts of agritourism activities or an emergency as provided in chapter 252.



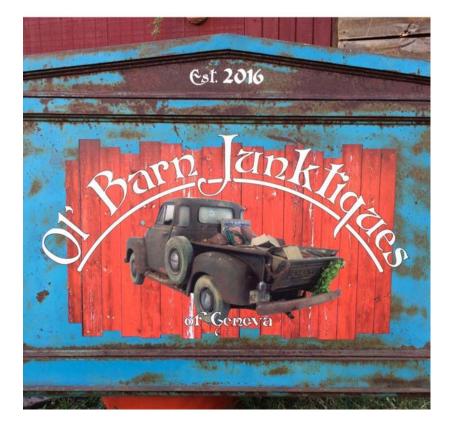
Risks of Agritourism



"Inherent risks of agritourism activity" means those dangers or conditions that are an integral part of an agritourism activity including certain hazards, such as surface and subsurface conditions; natural conditions of land, vegetation, and waters; the behavior of wild or domestic animals; and the ordinary dangers of structures or equipment ordinarily used in farming and ranching operations. The term also includes the potential of a participant to act in a negligent manner that may contribute to the injury of the participant or others, including failing to follow the instructions given by the agritourism operator or failing to exercise reasonable caution while engaging in the agritourism activity.

Example





Bona Fide Agricultural Use granting the property Ag Classification for Ad Valorem Purposes: **Goats/Donkeys**

Ol' Barn Junktiques is a secondary, agritourism use

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QUESTIONS?