

## **D.O.R. Florida Administrative Code 12D-5.004**

### **Other Factors That May Become Applicable to Classification of Agricultural Land**

- (1) Other factors enumerated by the court in *Greenwood v. Oates*, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:
  - (a) Opinions of appropriate experts in the fields;
  - (b) Business or occupation of owner; (Note that this cannot be considered over and above or the exclusion of the actual use of the property.) (See AGO 72-123.)
  - (c) The nature of the terrain of the property;
  - (d) Economic merchantability of the agricultural product; and
  - (e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.
  
- (2) Other factors that are recommended to be considered are:
  - (a) Zoning (other than section 193.461, Florida Statutes), applicable to the land;
  - (b) General character of the neighborhood;
  - (c) Use of adjacent properties;
  - (d) Proximity of subject properties to a metropolitan area and services;
  - (e) Principal domicile of the owner and family;
  - (f) Date of acquisition;
  - (g) Agricultural experience of the person conducting agricultural operations;
  - (h) Participation in governmental or private agricultural programs or activities;
  - (i) Amount of harvest for each crop;
  - (j) Gross sales from the agricultural operation;
  - (k) Months of hired labor; and
  - (l) Inventory of buildings and machinery and the condition of the same.

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History—  
New 10-12-76, Amended 11-10-77, Formerly 12D-5.04.