



OFFICE OF THE NASSAU COUNTY PROPERTY APPRAISER



Honorable A. Michael Hickox

GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

These guidelines are intended to provide assistance to those planning to make application for Agricultural Classification. Any questions concerning these guidelines should be directed to our office at (904) 491-7300.

Fully complete and return both the Application for Agriculture Classification of Lands as well as the required Additional Information Request.

The two characteristics that the property must have and supporting financial information must be provided when application is made are:

- 1- The property must be **producing** an agricultural product by Jan 1st.
- 2- The property must be **generating** an income by Jan 1st.

Sign, date, and return BOTH forms.

Forms must be completed and returned to the Nassau County Property Appraiser's office by March 1st.

In order to be considered for Agriculture Exemption, Florida laws states you must be involved in a bona fide commercial agriculture practice (FS 193.461). Department of Revenue rule (12D-5.001) defines this as follows: Good faith commercial agriculture use of property is defined as the pursuit of an agriculture activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation therefore must be viewed from the standpoint of the fee owner and measured in light of his investment. Lands not considered for agriculture classification will be valued at market value.

Minimum Standards for Agricultural Classification (Commercial Farming)

COMMERCIAL COW/CALF OPERATION

1. Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock and be free of harmful debris.
3. An indicated effort must have been made to maintain and care sufficiently for this type of land, i.e. fertilizing, liming, tilling, mowing, controlled burning, herbicide application for the removal of unwanted and toxic vegetation, etc.
4. Receipts from the purchase and sale of livestock and expenses incurred from the AG operation will be required.
5. If herd is tagged, please provide tag identification numbers and/or branding information.

6. An Agricultural Business Plan is required to be furnished with the application.
(Farm statement)
7. In reference to livestock in relation to parcel size, for example, one cow on a one acre parcel likely would not be considered as a **commercial** agricultural operation, while 50 cows on 100 acres could be.

The capability of the soil and grass is considered as to the carrying capacity for the livestock for each parcel.

Consideration will be given to the equipment and facilities used for livestock maintenance such as cow pens, feeders, cross fencing, etc. **Best management practices should be the guide for stocking and management of operations.**

8. Specialty livestock will be considered on a case by case basis.
9. 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.
10. A copy of any licenses, permits, 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.

COMMERCIAL GOAT/SHEEP OPERATION

1. Goat/Sheep Pasture land is recommended to be at least 5 acres or part of a larger agricultural operation.
2. Pasture must be properly fenced to contain livestock and be 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 and sale of goats/sheep and any expenses incurred from the agricultural operation must be provided.
5. An Agricultural Business Plan is required to be furnished with the application.

6. In reference to goats/sheep in relation to parcel size, 25 goats/sheep on a five acre pasture area of the parcel is recommended minimum and could likely be considered a commercial agricultural operation. 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. Provide a copy of all goat/sheep identification numbers. All goats/sheep moved intrastate, interstate, or by change of ownership for any purpose must be officially identified to the flock/herd of birth, as required by the USDA C.F.R. 79.2 (2008). Ear tags must be permanent and tamper proof and may be obtained from the Florida Department of Agriculture. Contact Division of Animal Industry at (850) 410-0900 or www.doacs.state.fl.us/ai.
8. 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.
9. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments must be submitted.

To make a determination of a bona fide agricultural use, these factors will be considered on a case by case basis.

Commercial Timber Operation

In order for a property to be considered for an agricultural classification, the property must be in use as a bona fide commercial agriculture as of January 1st of the year the application is applied. Timber is one of the few uses where the planting season runs between October and April which means trees may not be planted before January 1st, so to qualify for timber, the following requirements must be completed before January 1st:

- A Forest Management Plan or Forest Stewardship.
 - A contract for the purchase of the trees.
 - A contract with a planter which can include the purchase of the trees.
 - The property cleared of competing vegetation and prepped for planting.
 - Any other activity recommended by the Management Plan should be readily apparent to the agricultural appraiser.
1. Planted timber land is recommended to be at least ten acres or part of a larger agricultural operation.

2. A Forestry Management Plan prepared by a professional forester is recommended. A copy should be submitted with the application and updated every 5 years.
3. The land must have been planted or prepared for planting and there must be evidence that the trees have been ordered and/or contracted by January 1st.
4. 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.
5. Whether the use will be considered “bona fide commercial agricultural use” will be based in part on the merchantability of the timber on the tract of land.
6. Ongoing activities and maintenance of the lands should include, but are not 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. **Best management practices should be used.**
7. A copy of any licenses, permits, or agricultural certificates required by federal, state or local governments should be submitted.
8. 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.
9. Christmas tree production will be considered as nursery land and evaluated on a case by case basis.
10. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

COMMERCIAL PLANT NURSERY OPERATION

1. Plant nurseries are recommended to be at least 5 acres. **Best management practices should be used.**
2. A State Nursery Registration Certificate and Occupational license are required and copies must be submitted with the application.
3. Only acres actually used for the nursery and service area will be considered a “bona fide” agricultural use.
4. List of the type of plants grown in the nurseries must be submitted with the application.

5. Receipts from the sale of stock and expenses incurred from the AG operation will be required upon request.
6. Tree nursery also includes Christmas tree production.
7. An Agricultural Business Plan should be furnished with the application.
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

COMMERCIAL ROW CROP OPERATION

1. Row crops (vegetables, beans, peanuts, etc.) are recommended to be on at least 10 acres.
2. Sales receipts and a description of the type of crops are required to be submitted.
3. Production of crops for your own use does not qualify, i.e. garden.
4. An Agricultural Business Plan is required to be furnished with the application.
5. An indicated effort has been made to maintain and care sufficiently and adequately for the land. **Best management practices should be used.**
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

COMMERCIAL SPECIALTY CROP OPERATION

1. Specialty crops are recommended to be on at least 2 acres.
2. Crops include, but are not limited to, blueberries, strawberries, grapes, etc.
3. Sales receipts and a description of the type of crops are required to be submitted.
4. An Agricultural Business Plan is required to be furnished with the application.

5. An indicated effort has been made to maintain and care sufficiently and adequately for the land. **Best management practices should be used.**
6. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.

COMMERCIAL HORSE BREEDING OPERATION

1. Horse breeding operations are recommended to be on at least five acres.
2. 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. **Best management practices should be used.**
4. There should be at least two registered brood mares in production, a stallion, or evidence of stud service. Registrations for all horses and breeder certificates must be included with the application.
5. Production of livestock for one's own use and pleasure will not qualify for agricultural classification.
6. 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.
7. An Agricultural Business Plan is required to be furnished with the application.
(Farm statement)
8. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.
9. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.
10. If the land is used for horse training or riding centers, and the income to the property is generated only through this type of operation, the property will not qualify for an agricultural classification.

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COMMERCIAL HAY PRODUCTION OPERATION

1. Hay fields are recommended to be at least ten acres or part of a larger agricultural operation.
2. 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. **Best management practices should be used.**
3. Sales receipts of hay will be required.
4. An Agricultural Business Plan is required to be furnished with the application.
(Farm statement)
5. 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.
6. If property is not leased, owner must submit cutting agreement or show tangible personal property return is filed for bailing equipment.
7. A copy of any licenses, permits, 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.

MISCELLANEOUS COMMERCIAL AGRICULTURE

1. Poultry, swine, apiaries, fish hatcheries, emus, etc. will be considered on a case by case basis.
2. An indicated effort has been made to maintain and care sufficiently and adequately for the land.
3. Sales receipts and a description of the type of crops are required to be submitted.
4. An Agricultural Business Plan is required to be furnished with the application.
5. A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted.

6. 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.
7. To make a determination of bona fide agricultural use, these factors will be considered on a case by case basis.