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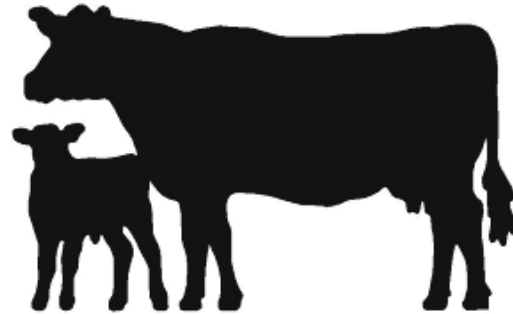
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UNDERSTANDING AGRICULTURAL CLASSIFICATION

Mike Wells
Property Appraiser
Proudly Serving Pasco County, Florida

Explaining Tax-Saving Method

Presented by

Mike Wells
**Pasco County
Property Appraiser
Pasco County, Florida**

Mike Wells
Pasco County Property Appraiser

Dear Property Owner:

As your property appraiser, it is my responsibility to assess all property fairly and equitably in accordance with Florida law. One aspect of this responsibility is to determine which lands qualify for agricultural classification.

This brochure contains answers to some of the most commonly asked questions about agricultural classification of lands. If you have a specific question that this brochure does not address or any questions about your assessment, please do not hesitate to speak with a member of my staff.

It should be noted that the property appraiser does not set tax rates and does not determine the amount of taxes you pay. The various taxing authorities such as city, county commission, school board, and other taxing bodies establish those rates.

Sincerely,

Mike Wells

Mike Wells
Pasco County Property Appraiser

QUESTIONS AND ANSWERS ABOUT AGRICULTURAL CLASSIFICATION

What is an agricultural classification?

In accordance with Florida Statute 193.461, the Property Appraiser annually classifies land within the county as either agricultural or non-agricultural. Lands which are classified as agricultural are assessed based solely on their agricultural use.

What lands qualify?

No lands shall qualify for an agricultural classification unless an application is filed between **January 1 and March 1** of the tax year.

Only lands, which are used primarily for bona fide agricultural purposes, shall be classified as agricultural. The term "Bona fide agricultural purposes" means good faith commercial agricultural use of the land. The commercial agricultural use must be in place prior to January 1 of the tax year in which application is made.

Should timely application not be made, what is my recourse?

An applicant who is qualified to receive an agricultural classification may file a petition with the Value Adjustment Board requesting the classification be granted. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances to warrant the granting of the classification, the Property Appraiser or Value Adjustment Board may grant the classification.

Are there zoning restrictions for an agricultural classification?

Zoning is one factor that is considered when determining whether the use of the land for agricultural purposes is bona fide, but is not determinative of agricultural use alone. Pasco County zoning regulations allow commercial agricultural activity on AR, AC or I-2 zoned property.

What information is necessary to complete an agricultural application?

- Owner information
- Property identification number.
- Legal description.
- Identification of use and length of time so utilized.
- Agricultural income and expense for the property.
- If leased, a copy of the lease.
- Applications filed by lessee must be accompanied by owner's written authorization.

What are some of the factors considered in determining commercial agricultural use?

- The length of time the land has been so used.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to a specific agricultural use.
- Whether an effort has been made to care for the land in accordance with commercial agricultural practices.
- Whether land is under lease.
- Such other factors as may become applicable.

What factors are considered in determining agricultural assessments?

- Quality and size of the property.
- The condition of the property.
- The present market value of the property as agricultural land.
- The income produced by the property.
- The productivity of the land in its present use.
- The economic merchantability of the agricultural product.

Will there be an inspection of the property?

Yes, property owners filing an original application can expect a field inspection before their application is processed. Lands receiving an agricultural classification are re-inspected annually.

If my application is approved, must I reapply each year?

The owner of land that was classified as agricultural in the previous year will receive by February 1 of each year an agricultural renewal notice from the Property Appraiser. These property owners need not reapply. If, however, there has been any change in ownership or agricultural use, a new application must be filed.

How will I be notified and what recourse do I have should my agricultural application be denied?

The Property Appraiser's office will notify the landowner in writing, on or before July 1 should the agricultural classification be denied. The notification will advise the landowner of his or her right to appeal and the filing deadline for such appeal.

How many parcels receive the agricultural classification in Pasco County?

For tax year 2016, there were 5,580 agricultural parcels in Pasco County. This number represented 2.0 percent of the total parcel count in the county. However, these 5,580 parcels accounted for 165,611 acres or 34.4 percent of the total county area. The agricultural acreage was divided among the following categories:

Use	Acres	Percentage
Cropland	3,303	2.00
Dairy/Feedlots	1,359	.82
Grazing	92,354	55.77
Hayfields	9,772	5.90
Horse Farms	2,057	1.24
Nurseries	706	.43
Poultry	139	.08
Swamp/Waste	26,568	16.04
Timberland	23,226	14.02
Misc. (grapes, pecans, peaches, pears, ostriches, blueberries)	815	.49
Total	165,611	100