

Flagler County Property Appraiser Agricultural Classification



What is an Agricultural Classification?

Agricultural Classification, more commonly known as “Greenbelt Classification”, is a classification of different types of agricultural property such as timber, pasture, row crop, etc.

Only lands primarily used for bona fide agricultural purposes shall receive an Agricultural Classification. "Bona fide agricultural purposes" means a good faith commercial agricultural use of the land.

January 1st of each year is the effective assessment date. Therefore, the subject property must be used for the intended classification on or before this date, or a reasonable effort has been made to place the property in that classified use. "Expected use" or "interim use" is not considered when classifying properties for greenbelt purposes.

In determining whether the use of the land for agricultural purposes is bona fide, the Property Appraiser may take the following factors into consideration:

- The length of time the land has been utilized
- Whether the use has been continuous
- Date and purchase price of acquisition of property
- The size of the property as it relates to specific agricultural use
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices
- Whether such land is under lease and, if so, the length, terms and conditions of the lease
- Some factors that may from time to time become applicable, including but not limited to:
 1. Opinions of appropriate experts in the field
 2. Business or occupation of property owner
 3. The nature of the terrain of the property
 4. Economic merchantability of the agricultural product
 5. The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product
 6. Zoning
 7. General character of the neighborhood
 8. Use of adjacent properties
 9. Proximity of subject property to a metropolitan area and services
 10. Principal domicile of the owner and family
 11. Agricultural experience of the person conducting agricultural operations
 12. Participation in governmental or private agricultural programs or activities
 13. Amount of harvest for each crop
 14. Gross sales from the agricultural operation
 15. Months of hired labor
 16. Inventory and condition of buildings & machinery
 17. Filing of TPP return for agricultural equipment

It is the responsibility of the owner to establish and prove an agricultural operation. The Property Appraiser's staff cannot suggest or recommend to the owner what venture may be appropriate for ANY specific property.

Lands used primarily for residential, developmental or investment purposes are not eligible for this classification. Agricultural "classification" for tax purposes is NOT the same thing as Agricultural "zoning".

In ALL cases; upon approval, only the acreage being USED for the agricultural purpose will be classified as such. Pursuant to Chapter 196, Florida Statutes, any residence on the property causes a portion to be referred to as a home site and to be assessed at market value.

IMPORTANT: Agricultural Classification is not transferable. If you purchase property that had Agricultural Classification by the prior owner, you must file an application in your name on or before March 1. If you have Agricultural Classification and make any changes to the title; including divorce, trust, remarriage, adding or removing a name, or any changes to the use of the property, it is important to reapply by filing a new application.

Listed below are some general guidelines for how this office reviews the applications and determines eligibility. These general guidelines should not be considered solely definitive; minimum and maximum limits below are guidelines. Each application is individually reviewed and field inspected for a determination. **In all cases, agriculture solely for personal use is not considered a bona fide commercial operation.**

COW / CALF

1. A cow/calf operation typically would be at least 10 acres or may be smaller if used in conjunction with other parcels.
2. The property must be fenced and free of harmful debris.
3. An apparent effort must be made to maintain and care sufficiently and adequately for the land (i.e. fertilizing, liming, tilling, mowing, etc.) and such effort must be supported by dated invoices for work and/or material.
4. Ratio of livestock to acreage size, number of breeding age females, use of livestock bred and raised, and soil capability are all factors that are considered in granting the classification. Best Management Practices should be used.
5. Property should be free of all exotic, invasive species.
6. Production of livestock solely for your own use does not qualify as a commercial operation.
7. Income and expense receipts should be furnished.
8. If the property is leased, it must first meet the size as it relates to the specific use, and the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.
9. Provide a copy of any documentation that is required by any local, state or federal government.

GOAT / SHEEP

1. A goat/sheep operation is recommended to be at least 5 acres or may be smaller if used in conjunction with other parcels.
2. Pasture must be properly fenced and free of harmful debris.
3. An apparent effort must be made to maintain and care sufficiently and adequately for the land (i.e. fertilizing, liming, tilling, mowing, etc.) and such effort must be supported by dated invoices for work and/or material.
4. Ratio of livestock to acreage size (i.e. typically 5 acres would have 25 goat/sheep), number of breeding age females, use of livestock bred and raised, and soil capability are all factors that are considered in granting the classification. Best Management Practices should be used.
5. Property should be free of all exotic, invasive species.
6. Production of livestock solely for your own use does not qualify as a commercial operation.
7. Income and expense receipts should be furnished.

8. If the property is leased, it must first meet the size as it relates to the specific use, and the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.
9. Provide a copy of all sheep/goat identification numbers 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.
10. Provide a copy of any documentation that is required by any local, state or federal government.

HAY / SOD

1. A hay/sod operation is recommended be at least 5 acres or may be smaller if used in conjunction with other parcels.
2. Hay/sod production must be of commercial varieties, with a minimum of 2 cuttings per year.
3. Property should be free of harmful debris.
4. An apparent effort must be made to maintain and care sufficiently and adequately for the land (i.e. fertilizing, liming, tilling, mowing, etc.) and such effort must be supported by dated invoices for work and/or material.
5. Property should be free of all exotic, invasive species.
6. Income and expense receipts should be furnished.
7. If the property is leased, it must first meet the size as it relates to the specific use, and the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.
8. Provide a copy of any documentation that is required by any local, state or federal government.

HORSE BOARDING / BREEDING

1. A horse boarding/breeding operation is recommended be at least 5 acres or may be smaller if used in conjunction with other parcels.
2. Pasture must be properly fenced and free of harmful debris.
3. An apparent effort must be made to maintain and care sufficiently and adequately for the land (i.e. fertilizing, liming, tilling, mowing, etc.) and such effort must be supported by dated invoices for work and/or material.
4. Property should be free of all exotic, invasive species.
5. Income and expense receipts should be furnished.
6. Provide a copy of any documentation that is required by any local, state or federal government.
7. As a rule of thumb, (1) horse per acre.
8. If the property is leased, it must first meet the size as it relates to the specific use, and the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.
9. A written agreement should be provided between the two parties if the property is being used for boarding.

FIELD CROPS

1. A row crop operation such as potatoes, cabbage, corn and onions and vegetable crops such as peanuts, tomatoes and peas typically would be at least 10 acres or may be smaller if used in conjunction with other parcels.

2. Specialty crops such as blueberries, blackberries and grapes are typically at least 2 acres or may be smaller if used in conjunction with other parcels.
3. Orchard crops such as apples, peaches and pecans are typically at least 10 acres or may be smaller if used in conjunction with other parcels.
4. If the property is leased, it must first meet the size as it relates to the specific use, and the lease and the use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's office.
5. Production of crops, fruits and vegetables for your own use does NOT qualify as a commercial operation.

TIMBER

1. A timber operation typically would be at least 20 acres of planted pines or predominantly natural stand of pines, hardwood and/or cypress.
2. A copy of the forestry management plan must be on file in the Property Appraiser's office and **implementation** of the plan is required.
3. Ongoing activities such as cutting of fire lanes, thinning trees, under brushing, reforestation, burning, cruising (inventorying), herbicide applications and other forestry activities should be readily apparent to the agricultural field appraiser.
4. Merchantability of the timber and whether or not management has been sufficient are factors that are considered in granting the classification.
5. A survival rate of 400 pine trees per acre is recommended.
6. Timber operations that have been clear-cut or left seed trees for natural regeneration must be replanted or regenerated by the end of the second year after the harvest.

NURSERIES / CHRISTMAS TREE FARMS

1. Nurseries and Christmas tree farms are typically at least 5 acres.
2. Nurseries should have a state agricultural certificate. Sales of plants on wholesale level and must be grown on the premises.
3. Water source or set up with irrigation is required.
4. Only land areas actually used for the nursery and service areas shall be classified.
5. Personal nurseries and gardens do NOT qualify for commercial classification.

MISCELLANEOUS AGRICULTURE

Swine, Poultry, Bees, Fish Farms/Pisciculture/Aquaculture, Viticulture, Citrus and other agricultural endeavors will be handled on a case-by-case basis. However, all operations should be of sufficient size so that the income produced will sustain the entire operation.

Initial application for agricultural classification must be made on or before March 1st. The initial application is made on the long form (DR-482) available in the Property Appraiser's Office and on our website. If the application is denied, you will receive your copy of the denial no later than July 1st. Once an Ag application is approved, you will receive a renewal receipt at the beginning of each year. Please read this card carefully, and if the property no longer qualifies, sign and date it, and return it to the Property Appraiser's Office prior to March 1st. Even if the classification has been renewed, the application can still be denied if the operation does not meet the proper criteria from year to year.

The information on this document is meant to be general. It does not cover every instance. If you have any questions, please contact:

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