

# What is an Agricultural Classification?

An Agricultural Classification is not an exemption, although it can lower your assessed value and consequently the amount of taxes owed. Rather, it is a classification of different types of agricultural property such as timber, pasture, groves, and nursery, etc. Lands that are classified as agricultural are assessed based on their agricultural value, which is often substantially less than market value, thus making it economically feasible to continue such usage.

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 to begin or continue.

## What lands qualify?

- ◆ Agricultural zoning of your property does not automatically entitle you to Agricultural Classification for taxation purposes. They are not one and the same.
- ◆ Only lands primarily used for bona fide agricultural purposes shall receive an Agricultural Classification. "Bona fide purposes" means good faith commercial agricultural use of the land.
- ◆ January 1st of each year is the statutory assessment date. Therefore, the property must be used for the intended agricultural classification on or before this date.
- ◆ Only the portion of the property that is being used for agriculture can receive the classification.
- ◆ Lands used primarily for residential, developmental, or investment purposes are NOT eligible for this classification.

[www.scpafl.org](http://www.scpafl.org)

# Important Dates to Remember

## January 1

- ◆ Date of Assessment
- ◆ Opening Date to accept new applications.
- ◆ Renewal applications mailed to landowner.

## March 1

- ◆ Last day to apply or renew for Agricultural Classification.

## April 1

- ◆ Agricultural operations must file a Tangible Personal Property return on all equipment involved in the operation.

## June-July

- ◆ Property Appraiser must notify landowner of denial on Agricultural Classification prior to July 1.
- ◆ Landowners denied Agricultural Classification may file petition to dispute denial. (Deadline is 30 days from denial letter mailing date.)

## August

- ◆ TRIM notices are mailed, the exact date varies.

## September

- ◆ Deadline to file an appeal to the Value Adjustment Board: check the TRIM notice for the exact date.

## November 1

- ◆ Tax bills are mailed by the Tax Collector.

David Johnson, CFA, ASA

**PROPERTY APPRAISER**  
SEMINOLE COUNTY, FLORIDA

1101 E. First Street, Sanford, FL 32771  
Tel: 407.665.7506 • Fax: 407.665.7924

[www.scpafl.org](http://www.scpafl.org)

# Agricultural Classification TAX FAQs

from your  
Property Tax  
Experts

*What IS an Agricultural Classification?*

*How do you apply?  
What about your homesite?*

*Can the property be leased?*

David Johnson, CFA, ASA

**PROPERTY APPRAISER**  
SEMINOLE COUNTY, FLORIDA

**407.665.7506**

[www.scpafl.org](http://www.scpafl.org)

# Tax FAQs

## from your Agricultural Classification Property Tax Experts

### **How does a landowner apply?**

Applications for an Agricultural Classification are available from the Property Appraiser's Office. An application must be completed and submitted to the Property Appraiser's Office from January 1 through March 1 of the year the owner first applies.

### **Does the Agricultural Classification transfer with the property if ownership changes?**

**No**, Agricultural Classification is not transferable. If the property is sold or transferred from one owner to another, a new application must be filed.

### **What information is necessary to complete an Agricultural Classification application?**

- ◆ Property identification number
- ◆ Legal description
- ◆ Identification of use and length of time so utilized
- ◆ Documented agricultural income and expense for the property
- ◆ If leased, a copy of the lease
- ◆ Zoning of the property

### **What factors does the Property Appraiser consider in determining commercial agricultural use?**

- ◆ The length of time the land has been so utilized
- ◆ Whether the use has been continuous
- ◆ The purchase price
- ◆ Size, as it relates to a specific agricultural use
- ◆ Whether an effort has been made to care sufficiently and adequately for the land in accordance with accepted agricultural practices
- ◆ Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease.
- ◆ Other factors that become applicable

All applications are reviewed by the Property Appraiser who either approves or disapproves the application. The Property Appraiser may request additional information to assist in his determination.

### **Does a property owner need to apply for the Agricultural Classification every year?**

The owner of land that was classified agricultural in the previous year will receive in January of each year a short form renewal notice from the Property Appraiser. The owner must complete the questions certifying that neither ownership nor use of the land has changed, sign the card, and return the notice by March 1st to the Property Appraiser.

### **What if my homestead (primary residence) is located on the property?**

If there is a homesite located on the subject property, the home, surrounding land, and out buildings are NOT eligible for the Agricultural Classification. If the home is the owner's primary residence, they may apply for a homestead exemption on that portion of the property.

### **Can the property be leased?**

**Yes**, when a property is leased for agricultural purposes, the same rules apply to the classification. It is the ultimate responsibility of the owner to make sure the lessee is complying with all laws that govern the agricultural classification.

### **Will there be an inspection of the property?**

**Yes**, property owners making an original application can expect a field inspection before their application is processed. Lands receiving an agricultural classification are re-inspected at least once every three years.

### **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 their right to appeal and of the filing deadline for such appeal.

### **Do I need to contact the Property Appraiser's office if the use of the property changes?**

**Yes**, please contact our office at **407-665-7506** if the use of the property changes from one agricultural venture to another or if the use changes to a non-agricultural use.

### **Your Source for Property Information**

The Seminole County Property Appraiser is charged with the responsibility of assessing all property within Seminole County fairly and equitably according to Florida law and making that information readily accessible.

Neither the Property Appraiser nor his staff set tax rates or determine the amount of taxes that are due. That is the responsibility of the various taxing authorities such as the city and county commissions, the local school board and others.

For information regarding your property go on-line at [www.scpafl.org](http://www.scpafl.org).