

**Madison County Property Appraiser's Office
Agricultural Department**

General Information

The agricultural classification is available to land that meets the requirements set forth under applicable statutes, rules and regulations.

Specifically, pursuant to Florida Statute 193.461 (3)(a) "No lands shall be classified as agricultural lands unless a return is filed on or before March 1st of the year applying, and (3)(b) ... only lands which are used primarily for bona fide agricultural purposes shall be classified agricultural." "Bona fide agricultural purposes" means good faith commercial use of the land.

In order to start the process of acquiring an agricultural classification, the lands to be considered for agricultural classification must be used primarily for bona fide commercial agricultural purposes on January 1st of that year. In addition, a completed agricultural classification application must be filed with the Property Appraiser's Office by the March 1st deadline. A completed application includes all appropriate documentation to support the application including but not limited to leases, certifications, etc.

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 for a determination. In all cases, agriculture solely for personal use is not considered a bona fide commercial operation.

Pasture Land: Property must be fenced and it should be evident that the land is maintained and cared for sufficiently (e.g. fertilizing, liming, mowing, etc.). The ratio of livestock to acreage and the soil capability are factors that are considered in granting the classification. For example, one cow on one acre is typically not a *bona fide* commercial operation, while 50 cows on 100 acres could be. Production of livestock solely for your own use does not qualify as a commercial operation. If the property is leased, the lease and the agricultural use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.

Timber Operations: This requires the implementation of a management plan written by a forester. A copy of the management plan must be filed with the Property

Appraiser's Office, and followed by the land owner; otherwise subject to removal of agricultural status.

Crop Land: Production of crops and vegetables solely for your own use does not qualify as a commercial operation. If the property is leased, the lease and use must be in effect prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.

Horses: There should be at least 4 breeding horses (of which 3 must be brood mares) or at least 4 boarding horses (leases for all boarding must be on file the Property Appraiser's Office). The property must be fenced and a facility for breeding or boarding is required. The ratio of animals to acreage is a factor in granting this classification. Other documentation may be required. Typically one grazing horse does not constitute a *bona fide* agricultural use.

Apiaries: A bee yard or site where honeybee hives or honeybee products are located must have an extraction house as required. Typically there are two general purposes for bee keeping: honeybee products and pollination. Additional documentation may be required.

Aquaculture: Shrimp farms, tropical fish farms, and other miscellaneous aquaculture, raised in either natural or artificial conditions, for human or domestic animal consumption typically requires a one-acre minimum. Production of any of these solely for personal use does not qualify as a commercial operation.

Nursery Land: An above ground (e.g. potted containers, hanging, etc.) or in ground (e.g. palm trees, oak trees, ornamentals or any marketable trees etc.) water source or setup with irrigation is required. Only areas actually being used for the nursery and service area shall be entitled to agricultural classification. Personal nurseries and gardens do not qualify for the agricultural classification. Wholesale nurseries must have a state agricultural certification. Other documentation may be required for this classification.

Citrus Land: Land must be planted according to generally accepted schedules. Proper care and management must be evident. A description of the variety, plantings and trees per acre must be on file with the Property Appraiser's Office. Production of citrus solely for your own use does not qualify as a commercial operation.

Other classifications: These will be handled on a case by case basis (e.g. poultry, swine, rabbits, etc.). Please feel free to contact this office with any questions you have regarding other classifications.

Other Information

The agricultural classification is a benefit to property owners that results in a value based upon agricultural use; this value is typically less than the parcel would be valued without the classification. Once granted, the parcel is valued pursuant to Section 193.461 (6) (a) Florida Statutes. See statute for more information on agricultural valuation.

When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately to be entitled to the "Save Our Homes" assessment limitation. For more information found in Florida Statute 193.461 (3) (d). Curtilage is typically defined as the land area around the residence.

Contact Information

Madison County Property Appraiser
Attn: Agricultural Department
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Madison, FL 32340

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Timeline:

- By Jan 1:** Production must be started
- By March 1:** File application
- By July 1:** you will be notified of approval or denial status
- By 30 Days after denial:** you can file an appeal
- After July 1:** board meets to hear appeal
- 15 days before appeal:** provide information to board
- 7 days before appeal:** Property Appraiser gives information to Petitioner
- By 20 days after last board meeting:** board issues decision in writing