



OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

Honorable Tracy S. Drake, CFA, CAE, ASA, RES, AAS
State-Certified General Real Estate Appraiser RZ2759

AGRICULTURAL CLASSIFICATIONS GUIDELINES

An agricultural classification may be applied to different types of agricultural properties such as timber, pasture, groves, nurseries, etc., **that is being used primarily for good faith, bona fide commercial agricultural uses** (personal uses, or hobbies, do not qualify). The application deadline is March 1 and the land must be used for the intended agricultural classification on or before January 1st of the year for which the application is requested. Only the portion of the property that is being used for agriculture can receive the classification. Additionally, an existing agricultural classification is not transferrable.

The classification is a benefit to property owners that results in an assessed value based upon the probable income from normal agricultural use - which is often substantially less than market value - thus making it economically feasible to continue such usage. It is the responsibility of the property owner to establish and prove an agricultural operation. It is a privilege that should not be abused.

The Property Appraiser has the authority to decide whether a parcel of land is entitled to an agricultural classification (on an annual basis). In making this determination, the following factors may be considered:

- 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 specific agricultural use (Clay County does not have a minimum size requirement, but the land must be large enough to sustain a commercial operation);
- Whether an effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices;
- Whether the land is under lease, and if so, the effective length, terms, and conditions of the lease;
- Other factors as may become applicable.

New applications are inspected to confirm agricultural use and properties with existing agricultural classifications are reviewed/inspected at a minimum of once every five years pursuant to [section 193.023](#), Florida Statutes.

Main Office

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These guidelines, while specific, are still guidelines. The granting or denying of all or part of a particular application for agricultural classification is a decision made by the Property Appraiser after analyzing the entirety of relevant facts and circumstances of the property in light of [section 193.461](#), Florida Statutes, Florida Administrative Code [Chapter 12D-5](#), and applicable case law. Any landowner whose land is denied agricultural classification by the Property Appraiser may appeal to the Clay County Value Adjustment Board.

TIMBER OPERATION

- Land used for the production of timber (i.e., planted pines or natural stand of pines, hardwood, and/or cypress) must be large enough to sustain a commercial operation or part of a larger agricultural operation.
- A forestry-management plan is strongly suggested; a copy should be submitted with the application and should be updated every 5 years. Click [here](#) for more information.
- Maintenance of the lands should include, but not be limited to, fire lanes, under-brushing, controlled burning, pine-needle harvesting, etc., and should be readily apparent.
- If any licenses, permits, or agricultural certificates are required by federal, state, or local governments, they should be submitted.
- To make a determination of a bona fide agricultural use, the merchantability and management of the timber are factors that are considered while reviewing the application (on a case-by-case basis).

PASTURE/LIVESTOCK OPERATION

- Land used as pasture and/or a livestock operation must be large enough to sustain a commercial operation or part of a larger agricultural operation.
- Pasture must be fenced.
- An indicated effort must have been made to maintain and care sufficiently for this type of land (i.e., fertilizing, liming, tilling, disking, mowing, controlled burning, and other generally accepted agricultural practices).
- Production of livestock solely for personal use does not qualify as a commercial operation.
- If the property is leased, the lease must be in effect as of January 1st and a copy should be provided to the Property Appraiser's office.
- To make a determination of a bona fide agricultural use, the merchantability and management of the operation as well as the ratio of livestock-to-acreage and the soil capacity are factors that are considered while reviewing the application (on a case-by-case basis). For example, one cow and one acre is typically not a bona fide commercial operation, while 50 cows and 100 acres could be.

HAY PRODUCTION

- Land used for the production of hay must be large enough to sustain a commercial operation, or part of a larger agricultural operation.
- If the property is leased, the lease must be in effect as of January 1st and a copy should be provided to the Property Appraiser's office.
- Maintenance of the land should include, but not be limited to, fertilizing, mowing, weeding, etc., and should be readily apparent.
- Receipts from the sale of hay and expenses occurred from the operation should accompany the application.

HORSE BREEDING/BOARDING

- Properties used for horse breeding or boarding should show sufficient evidence of maintenance and care for the land in use (i.e., fertilizing, mowing, and other accepted practices for horse care). Best management practices should be used.
- For the breeding of horses 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 should be included with the application.
- Production of any livestock for one's own use and pleasure will not qualify for agricultural classification.
- Properties used for horse boarding should have a lease in place. The lease must be between all parties involved and include terms and conditions for use of pasturelands. An agricultural classification is not normally granted for horses only boarded in a stable. There must be agricultural use of the land involved.
- If the property is used for horse training or riding centers, and the income to the property is generated only through this type of operation, the property may not qualify for an agricultural classification.
- A copy of any licenses, permits, or agricultural certificates required by federal, state, or local governments should be submitted at time of application.
- An Agricultural Business Plan (Farm Statement) should be submitted with the application.
- To make a determination of a bona fide agricultural operation all of the above factors come into play along with many others, in turn each operation and each factor will be evaluated on a case-by-case basis.

COMMERCIAL PLANT NURSERY OPERATIONS

- Nurseries should have a certificate of inspection issued by the Department of Agriculture Division of Plant Industry. Click [here](#) for more information.
- Management practices and densities, which are typical for the industry, should be followed.
- A list of the type of plants grown in the nursery should be submitted with the application.
- Only acres actually used for the nursery and service area will be considered a "bona fide" agricultural use.
- Water source with irrigation should be in place.
- An Agricultural Business Plan should be furnished with the application.
- A copy of any licenses, permits, or agricultural certificates required by federal, state, or local government should be submitted.

MISCELLANEOUS AGRICULTURE

- **GOATS/SHEEP**
 - Pasture must be properly fenced and free of debris.
 - An apparent effort should be made to maintain and care sufficiently and adequately for the land (i.e., fertilizing, liming, tilling, mowing, etc.).
 - Ratio of livestock-to-acreage size, and soil capability are all factors that are considered in granting the classification. Best management practices should be used.
 - Production for personal use does not qualify as a commercial agricultural operation.

- **POULTRY**
 - Poultry operations will be handled on an individual basis.
 - All operations should be of sufficient size so that income produced will sustain the entire operation.
 - Individual effort being made to maintain and care sufficiently and adequately for the land.

- **SWINE**
 - Swine operations will be handled on an individual basis.
 - All operations should be of sufficient size so that income produced will sustain the entire operation.
 - Individual effort being made to maintain and care sufficiently and adequately for the land.

- **BEEES**
 - The beekeeper should be registered with the Florida Department of Agriculture and Consumer Services and provide a copy of their registration with the application. Click [here](#) for more information.
 - The beekeeper should have all hives inspected annually and provide the inspection sheet yearly to the Property Appraisers Office.
 - The beekeeper should have their own, or access to, honey extracting equipment and hive building and repair equipment.
 - The beekeeper should provide income and expense documents showing business activity in beekeeping.
 - Land classified for bee yards would be land area that is used to house bees and produce plants that produce nectar or forage for the bees. Adjacent land areas used by the bees but not owned by the applicant cannot be considered part of the application for agricultural classification. The suggested requirement for bee yards is 25 hives per acre.
 - A certificate from the Florida Department of Agriculture showing the bees are disease free should be provided to the Property Appraisers Office.

- **SPECIALTY CROPS**
 - Examples of specialty crops are: blueberries, blackberries, and grapes, etc.
 - Each operation will be handled on an individual basis.
 - Each operation should be of sufficient size to support commercial activity and support and sustain the operation.

- **ORCHARD/GROVE CROPS**
 - Examples of orchard/grove crops are: apples, peaches, pecans, and citrus.
 - Each operation will be handled on an individual basis.
 - Each operation should be of sufficient size to support commercial activity and support and sustain the operation.

- **OTHER AGRICULTURE**
 - Examples of other agricultural operations are: fish farms, pisciculture, and aquaculture, along with any other agricultural operations.
 - Each operation will be handled on an individual basis.
 - Each operation should be of sufficient size to support commercial activity and support and sustain the operation.

Important Dates

January 1	Date of assessment – must be operating as a bona fide agricultural business. Automatic renewal notices mailed to property owners who received agricultural classification for the previous year.
March 1	Deadline to file a timely application.
April 1	Agricultural operations must file a Tangible Personal Property Return on all equipment used to conduct the agricultural operation.
July 1	Property Appraiser must notify applicants and existing agricultural classification recipients of classification denial on or before July 1. Those denied may file a petition with the Value Adjustment Board to dispute denial within 30 days from denial letter mailing date.
August	Notice of proposed property tax (TRIM) notices mailed.
November	Tax bill notices mailed by the Tax Collector.

The Clay County Property Appraiser's Office will inspect agricultural operations to determine property use and if said use satisfies the requirements stated in these guidelines.

Questions regarding agricultural best practices should be referred to:

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Click [here](#) for more information.