



**MIKE TWITTY, MAI, CFA**  
**Pinellas County Property Appraiser**  
www.pcpao.org      mike@pcpao.org

## **AGRICULTURAL CLASSIFICATION**

*Fla. Stat. 193.461*

To qualify for the Agricultural Classification of land, a property must be used primarily for a bona fide, commercial agricultural purpose, as of January 1 of the tax year. The agricultural use cannot be a sham; it must be "bona fide." In addition, the owner of the property must file an application for the classification with the Property Appraiser's office by March 1 of the tax year.

Florida Law States:

"[O]nly lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land."

*Fla. Stat. § 193.461(3)(b).*

"Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit."

*Fla. Admin. Code r. 12D-5.001(2)*

If you would like to apply for the agricultural classification, please complete and return an Application for Agricultural Classification of Lands (DR482). In addition to an application, we will request documentation to verify that the property is being used for a bona fide commercial agricultural use. This may include:

- Latest IRS Schedule F-1040 (Farm Income and Expense).
- If you do not have an IRS Schedule F-1040, documentation of income and expenses related to the agricultural use.
- Receipts for the care and productivity of the property, e.g.: feed, fertilizer, pharmaceuticals, equipment, etc.
- Contracts for services related to the agricultural use of the property.

An area appraiser will also visit the property to document the agricultural use. Please call our office at (727) 464-3207 if you have any questions.

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**COUNTY COURTHOUSE**  
315 Court Street - 2nd Floor  
Clearwater, FL 33756

**NORTH COUNTY**  
29269 US Highway 19 N  
Clearwater, FL 33761

**MID COUNTY**  
13025 Starkey Road  
Largo, FL 33773

**SOUTH COUNTY**  
1800 66th Street N  
St. Petersburg, FL 33710

**PHONE:** (727) 464-3207    **FAX:** (727) 464-3448    **TTY/TDD:** (727) 464-3370    **MAIL:** PO Box 1957, Clearwater, FL 33757



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482  
R. 01/17

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name		Return to (address of property appraiser)	<b>MIKE TWITTY, MAI PINELLAS COUNTY PROPERTY APPRAISER PO BOX 1957 CLEARWATER, FL 33757 ATTN: AGRICULTURAL</b>
Address			
Phone			

Parcel ID, legal description:								
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.					
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income	
Cropland		yrs	20__					
Grazing land Number of livestock _____		yrs	20__					
			20__					
Timberland		yrs	20__					
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price			
Other :		yrs						

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under?  yes  no \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement.  yes  no

Has the real property been zoned to a nonagricultural use at the request of the owner?  yes  no

As of January 1 of this year, 20\_\_ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

\_\_\_\_\_  
Signature \_\_\_\_\_ Date

**For Record Purposes Only** This acknowledges receipt of your Application for Agricultural Classification of Lands on \_\_\_\_\_ for the above described property. (Date)

\_\_\_\_\_  
Signature \_\_\_\_\_ County

**Record of Action of County Property Appraiser** Check the appropriate box below.

- 1. Application approved and all lands are classified agricultural
- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion.

\_\_\_\_\_  
Signature, property appraiser \_\_\_\_\_ Date



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**APPLICATION FOR AGRICULTURAL CLASSIFICATION  
ADDITIONAL INFORMATION REQUESTED**

To qualify for the agricultural classification on a property, the property must be used for a bona fide commercial agricultural purpose as of **January 1**, and you must complete and return the attached Application for Agricultural Classification of Lands (DR482) by **March 1** of the tax year.

Along with your timely filed application, you must provide the following information to verify that the property is being used for a bona fide commercial agricultural use:

- Latest IRS Schedule F-1040 (Farm Income and Expense).
- If you do not have an IRS Schedule F-1040 please provide:
  - Your business's **income and expense** information, either on a form maintained by the business or on the enclosed income and expense request form for the prior year.
  - A representative sample of receipts for the care and productivity of the property, e.g.: feed, fertilizer, pharmaceuticals, equipment, etc. for the prior year.
  - Contracts for services related to the agricultural use of the property.
- If the property is leased, provide a copy of the current property lease.
- Additional information relevant to the commercial agricultural property use.

Please be sure to include the name of the business and the type of agricultural use on the application. An area appraiser may also visit the property to document the agricultural use. Any income information provided will be kept CONFIDENTIAL in our records. If you have any questions, please call our office at (727) 464-3207.

**Please remember – the statutory filing deadline is March 1!**

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315 Court Street - 2nd Floor  
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# AGRICULTURAL INCOME AND EXPENSE QUESTIONNAIRE

Fla. Stat. § 193.461; CONFIDENTIAL, Per Fla. Stat. § 195.027

Name  
Address  
City, State Zip  
Parcel

You may scan and email this form to [confidential@pcpao.org](mailto:confidential@pcpao.org)

Type of Agricultural Use: \_\_\_\_\_

Business Name (if applicable): \_\_\_\_\_

\_\_\_ Calendar Year: Dates Beginning \_\_\_\_\_ & Ending \_\_\_\_\_ 2018

\_\_\_ Fiscal Year: Dates Beginning \_\_\_\_\_ & Ending \_\_\_\_\_ 2018

## INCOME:

### Amounts

## EXPENSES:

### Amounts

*(Do not include personal/living expenses)*

Livestock – Sale \_\_\_\_\_

Produce – Sale \_\_\_\_\_

(list type of produce): \_\_\_\_\_

Citrus – Sale \_\_\_\_\_

Timber – Sale \_\_\_\_\_

Plants – Sale \_\_\_\_\_

Land – Lease \_\_\_\_\_

Stall – Lease \_\_\_\_\_

Hive – Lease \_\_\_\_\_

(Pollination Contract) \_\_\_\_\_

Other – Lease (Explain) \_\_\_\_\_

Other – Sale (Explain) \_\_\_\_\_

Other Income (Explain) \_\_\_\_\_

Repairs & Maintenance \_\_\_\_\_

Salaries \_\_\_\_\_

Accounting/Legal \_\_\_\_\_

Insurance (list policy  
type/company below) \_\_\_\_\_

Utilities \_\_\_\_\_

Labor/Custom Hire \_\_\_\_\_

Seeds/Plants \_\_\_\_\_

Cost of Goods Sold \_\_\_\_\_

Feed \_\_\_\_\_

Chemicals/Fertilizer/Lime \_\_\_\_\_

Veterinary/Breeding \_\_\_\_\_

Gasoline/Fuel/Oil \_\_\_\_\_

Freight/Trucking \_\_\_\_\_

Vehicle/Equipment \_\_\_\_\_

Expense (Explain) \_\_\_\_\_

Other Expenses (Explain) \_\_\_\_\_

## TOTAL INCOME:

## TOTAL EXPENSES:

Please explain income/expenses listed as "other". \_\_\_\_\_

Please provide any additional information to support that the property is used for a bona fide commercial agricultural purpose. Add additional sheets if necessary. \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_