



Dear Property Owner,

As Clay County's Property Appraiser, one of my functions is to ensure that all eligible taxpayers get the full benefit of those exemptions and classifications to which they are entitled. This brochure explains the Agricultural Classification of Lands and what it may mean to you if you are eligible. If after reviewing this brochure you have additional questions, please contact my office or visit our website for additional information.

Sincerely,

Roger A. Suggs, CFA, AAS, CCF
Clay County Property Appraiser
State-Certified General Real Estate Appraiser RZ2771



What is an Agricultural Classification?

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 bona fide commercial agricultural uses.** The property must be used for the intended agricultural classification on or before January 1st of the year for which the classification is requested, and 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.

Agricultural zoning of your property does not automatically entitle you to Agriculture Classification for taxation purposes. They are not one and the same.

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.

When is the application deadline?

The application for agricultural classification (form DR-482) must be filed with the Clay County Property Appraiser's Office on or before March 1st of the year for which the classification is requested. Once an application is received, the property will be inspected to determine the actual use.

Qualified applicants who fail to apply by March 1st may still file an application for classification with the Property Appraiser, but must demonstrate extenuating circumstances as to why the application was not timely filed.

What information is necessary to complete an application?

- Applicant's name and address
- Property identification number
- Legal description
- Identification of use, acreage, and length of time utilized
- Documented agricultural income and expenses
- If leased, a copy of the lease
- Documentation of ongoing management plan

Who determines eligibility for an Agricultural Classification, and what factors are considered?

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
- 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

The granting or denying of all or part of a particular application is a decision made after analyzing the entirety of relevant facts and circumstances of the property in light of s.193.461, Florida Statutes.

What if my home is on the property?

If the home is the owner's primary residence, they may apply for homestead exemption on that portion of the property. The remainder of the property may be eligible for an agricultural classification.

What if the property is leased?

If the property is leased for agricultural purposes, the lease must be in effect as of January 1st and a current copy of the lease must accompany the application. It is the responsibility of the property owner to ensure the lessee is complying with all laws that govern the agricultural classification.

Is the Agricultural Classification transferrable?

No. If you purchased a property that had previously received an agricultural classification, you must file a new application on or before March 1st. If you have agricultural classification and make any changes to the title or to the use of the property, you may be required to file a new application by March 1st.

What if my application is granted or denied?

Any application that is granted or denied will be notified in writing on or before July 1st of the year for which the application was filed.

If the application has been granted, the agricultural classification will automatically renew each January, and a renewal notice will be mailed to you. If you still qualify for the classification, no action is required; keep the notice as your receipt. It is your responsibility to notify the Property Appraiser if your eligibility has changed.

If denied, the applicant may appeal the Property Appraiser's decision by filing a petition with the Value Adjustment Board (VAB).

Important Dates

January 1	Date of assessment - must be operating as a bona fide agricultural business. Renewal applications mailed.
March 1	Deadline to file a timely application.
April 1	Agricultural operations must file a Tangible Personal Property Return on all equipment.
July 1	Property Appraiser must notify applicants of classification denial on or before July 1; Denied applicants may file a petition with the VAB to dispute denial within 30 days from denial letter mailing date.
August	TRIM notices mailed.
September	Deadline to file untimely agricultural applications – on or before the 25 th day following the mailing of the TRIM notice.
November	Tax bills mailed by the Tax Collector.

Agricultural Classification



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