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Polk County Property Appraiser

R. 12/2018 ADA Compliant

Agriculture

The following is intended to serve as a suggestion and are NOT the sole deciding factor for determining if a property is granted the agricultural classification.

Minimum Guidelines *NO HOBBY FARMS*

Classification	Required	Acres Suggested
Citrus	100+ Trees / Acre	4 plus/minus
Cattle / Pasture	Minimum 6 Head	10 plus/minus
Nursery	Irrigated and Stocked	1 plus/minus
Goat Farm	Minimum 12 Head	3 plus/minus
Hay Field	1-2 Cuts per Year	5 plus/minus
Horses	Breeding Operation Only	10 plus/minus
Planted Pines	600-800 Trees / Acre	10 plus/minus
Natural Timber (Pines)	Commercial Stand	10 plus/minus
Sod	List Sod Types	10 plus/minus
Crops	Size / Scope must be Commercial	2 plus/minus
Miscellaneous (Fish, Bees, Poultry, Fruit and Nuts, etc.)	Will vary according to each type of operation	Will vary according to each type of operation

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For property to qualify for agricultural classification, land must be used in good faith for commercial agricultural purposes.

Factors to be considered per FS 193.461 (3) (b)

- The length of time the land has been so utilized.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to specific agricultural use.
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.
- Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Whether a citrus grower is a CHRP participant
- Such other factors as may from time to time become applicable.

HOW TO APPLY FOR AGRICULTURAL CLASSIFICATION

An official application for agricultural classification must be completed and submitted to our office on or before **March 1**st of the year an owner first applies for the classification. Failure to file by March 1st will result in a loss of agricultural classification for 1 year. **January 1**st is the statutory assessment date therefore the property must be in use on this date. Each property is physically inspected before the classification is approved or denied. Notification of approval or denial should be received on or before July 1st.

LEASED PROPERTIES

If property is leased, the lease must be in effect as of January 1st. Please attach a copy of the lease to the application. The lease is not sufficient if actual use is not in place. It is the responsibility of the owner to make sure the lessee is complying with all the laws governing the greenbelt classification.

FREQUENTLY ASKED QUESTIONS

How many head of cattle does it take to qualify?

One head on a one-acre parcel cannot be construed as commercial agriculture while 70 head on 100 acres could be. The smaller the tract of land, the more concentrated the use should be.

Do I have to reapply every year?

No, if however the property sells it is the responsibility of the new owner to file a new application.

Will a dwelling on my property cause my parcel to be ineligible for the greenbelt classification? No, the parcel could still qualify. The home site and curtilage is NOT eligible for the classification, however, the home site may be eligible for homestead exemption.