

# AGRICULTURAL (AG) CLASSIFICATION (DR-482) GENERAL INSTRUCTIONS

**Complete the AG Classification Application and the Tangible Return Requirement Form in accordance with the instructions provided below:**

1. Review the [Agricultural \(AG\) Classification Guidelines](#).
2. Complete the Application and Return for Agricultural Classification of Lands (AG Application) – AND – gather all supporting documentation.

*NOTE: A complete list of all criteria and documentation necessary can be found in the [Agricultural \(AG\) Classification Guidelines](#).*

3. Complete the Tangible Return Requirement Form on the back of the AG Application.
4. If the land is leased a Lease Agreement that empowers the lessee to file on behalf of the owner must be provided. If the lease does not empower the lessee to file on behalf of the owner a Letter of Authorization allowing the lessee to file is required.
5. If filing after March 1<sup>st</sup>, you must also submit a Good Cause Statement.

## **GOOD CAUSE STATEMENT REQUIREMENT**

If you file the [AG Application](#) after the March 1<sup>st</sup> deadline, you MUST submit a good cause statement along with the AG application and supporting evidence indicating the reason for filing late. A good cause statement is a written statement along with supporting documentation outlining the reason for filing after the March 1<sup>st</sup> deadline. The statement should include a “verifiable showing of extraordinary circumstances,” which includes: personal, family, or business crisis/emergency; or any other cause beyond the control of the applicant that would prevent a reasonably prudent applicant from timely filing.

***The deadline to file for AG Classification is March 1<sup>st</sup>***

The AG Application can be submitted via email to [palandag@polk-county.net](mailto:palandag@polk-county.net). You will be notified in writing on or before **July 1st**, if the AG Application is denied.

Should you have any questions concerning the information requested, please contact the Polk County Property Appraiser’s office at (863) 534-4777.



# AGRICULTURAL CLASSIFICATION APPLICATION

R. 11/2023  
ADA Compliant

## TANGIBLE RETURN REQUIREMENT FORM

Our records indicate that you own, operate, or have started an agricultural operation in Polk County. [Florida Statute 193.052](#) requires that all Tangible Personal Property be reported each year to the Property Appraiser's Office. Tangible personal property is everything other than real estate that is used in a business. Examples of tangible personal property (TPP) include computers, tools, machinery, signs, tractors, mowers, feeders, scales, and the like. Any supplies or equipment related to the AG operation(s) should be reported.

Every business that files an initial TPP return by April 1<sup>st</sup> is granted an exemption of up to \$25,000. If the value of your tangible assets is **\$25,000 or less** you do not have to file a TPP return in subsequent years. If, however, your TPP value is **more than \$25,000** as of January 1<sup>st</sup> of any subsequent year, you must file a [TPP return \(DR-405\)](#) by April 1<sup>st</sup> of that year in order to continue to receive the TPP exemption.

Applicant name		Return to (address of property appraiser)	MARSHA M. FAUX POLK COUNTY PROPERTY APPRAISER 255 NORTH WILSON AVENUE BARTOW, FLORIDA 33830-3951
Address			
Phone		Email	
Parcel ID, Legal Description:			

- My tangible personal property is already being reported.  
My tangible return is associated with the following name/acct: \_\_\_\_\_
- Though my real property qualifies for agricultural classification, **I DO NOT OWN ANY TANGIBLE PERSONAL PROPERTY**. The operation is either cared for by a lessee/caretaker or maintained by contracted labor.  

Please provide the name, phone #, and email address of the Lessee/Caretaker:	
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- I own tangible personal property and my assets exceed \$25,000 in value – Please complete a [Tangible Personal Property Return \(DR-405\)](#). Contact our office at (863) 534-4777 if you have questions.
- I own tangible personal property and my assets DO NOT exceed \$25,000 in value – Please complete a [Tangible Personal Property Return \(DR-405\)](#). Contact our office at (863) 534-4777 if you have questions.

Print Name and Sign

Date