

HOW TO APPLY FOR THE CLASSIFICATION

An application (*Form DR-482*) must be filled out in its entirety and filed with the Lee County Property Appraiser's office by March 1st of the taxing year you are applying for. This form is available on our website, www.leepa.org, or can be obtained from our office. Submit the completed application and applicable documents by mail, fax, email, or in person.

Mail: LCPA, Agricultural Department
PO Box 1546, Fort Myers, FL 33902-1546

Fax: (239) 533-6091

Email: agriculture@leepa.org

In person: 2480 Thompson St, Fort Myers, FL 33901

APPLICATION CHECKLIST

- ✓ Use must be in place or significantly underway by January 1st of the taxing year you apply for.
- ✓ Contact information, including a valid mailing address, for all parties involved must be provided so that our office may contact them if any additional information is needed.
- ✓ Provide any information that you feel is relevant and pertains to the use for which you are qualifying, (e.g., current lease, certifications and registrations, liability insurance, invoices, income/expense and/or profit/loss statements, pictures, sales receipts, tax returns, including IRS Schedule F, business or management plans, inventory list, etc.)
- ✓ Annual applications are not necessary to qualify once granted.
- ✓ New applications must be made in the event of use, ownership or name change, or request for additional acreage.

CALENDAR

January 1st	Must be operating as a bona fide business.
On or before March 1st	Deadline for receiving new applications.
On or before July 1st	Notify taxpayer in writing of denial of classification.
On or before the 30th day following mailing of notice of denial by Property Appraiser	File with the clerk of the VAB for petition about the denial of classification.
No earlier than July 1st	VAB begins to hear appeals.
No less than 25 calendar days prior to scheduled meeting	VAB will notify petitioner of scheduled time for appearance before the board.
15 days before hearing	Petitioner provides summary evidence to be presented at the hearing.
No later than 7 days before the hearing, if the petitioner requests information in writing	Property Appraiser provides petitioner summary evidence
Within 20 calendar days of the last day the board is in session	VAB issues written decision and sends the decision to the petitioner.

FREQUENTLY ASKED QUESTIONS

How is zoning used in making your determination?

Zoning is only one factor that we take into consideration. We do not approve or deny based strictly upon zoning as there are no specific zoning requirements in statute.

What if I give the property to a relative?

A new application must be made in any event of an ownership change, corporation or relative.

What if the agricultural classification is denied?

If you received a denial, you have the right to file a petition with the Value Adjustment Board (VAB), within 30 days of receiving your denial. Visit www.LeeClerk.org for more information about the VAB process. It is also our policy to attempt an informal resolution prior to any VAB hearing.

What if I also have a homestead exemption?

The portion of the property consisting of the residence and the curtilage (land around the residence) must be assessed separately to receive the benefit of the "Save Our Homes" assessment limitation.

Lee County Property Appraiser Matthew H. Caldwell



Agricultural Classification

Melvin Morgan Constitutional Complex
2480 Thompson St, 4th Floor
Fort Myers, FL 33901-3074

Mailing Address:

P.O. Box 1546
Fort Myers, FL 33902-1546

www.leepa.org

Telephone: (239) 533-6162

Office Hours: Monday-Friday
8:30 a.m. to 5:00 p.m.

Downtown Fort Myers on the corner of
Dr. Martin Luther King, Jr. Blvd. & Fowler St.

GENERAL INFORMATION

Specifically, pursuant to Section 193.461(3)(a), Florida Statutes, “No lands shall be classified as agricultural lands unless a return is filed on or before March 1st of each year, and (3)(b)...only lands which are used primarily for bona fide agricultural purpose shall be classified agricultural.” “Bona Fide agricultural purposes” means good faith commercial agricultural use of the land. Florida Department of Revenue Rule 12D-5.001 further states:

(1) For the purposes of Section 193.461, Florida Statutes, agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) 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. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Agricultural classification exists to prevent farmers from being “taxed off their land” and to encourage the retention of agriculture on the landscape. The assessed value will reflect a value at “actual use”, rather than at “highest and best use”; this value is typically relatively lower, however highly specialized activities may not fit this paradigm. Once granted, the parcel is valued pursuant to the process outlined in Florida Statutes. **In all cases, agriculture solely for personal use is not considered bona fide.**

All equipment owned as of January 1st that is used to obtain an agricultural classification for business purposes must be reported to the Property Appraiser on a Tangible Personal Property Tax Return (Form DR-405) by April 1st. This form is available on our website, www.leepa.org. For more information on Tangible Personal Property and filing requirements, please visit our website.

GENERAL INFORMATION (Continued)

Agritourism: Lands which are classified as agricultural are exempt from local regulation of agritourism use; it is a use “by right” for bona fide agricultural purposes. However, inherent in this statute is the connection between the agritourism activity and the agricultural use. For example: barns rented for “farm weddings” should primarily house equipment used in the agriculturally classified use. Real estate improvements unrelated to the classified use will be assessed accordingly.

Apiaries: A bee yard or site where honeybee hives or honeybee products are located must have an extraction house as required. Typically, there are two general purposes for bee keeping: honeybee products and pollination. Additional documentation may be required.

Aquaculture: Shrimp farms, tropical fish farms, and other miscellaneous aquaculture, raised in either natural or artificial conditions, for human or domestic animal consumption; typically requires a one acre minimum.

Citrus Land: Typically a minimum of 5 acres in size and must be planted according to generally accepted schedules. Proper care and management must be evident. A description of the variety, planting, and trees per acre must be on file with the Property Appraiser’s office.

Crop Land: Crops such as hay, wheat, corn, peppers, cabbage, vegetables, etc.; typically a minimum of 5 acres in size.

Horses: Typically, at least 4 breeding horses, of which 3 must be brood mares, or at least 4 boarding horses. The property must be fenced and a facility for breeding or boarding is required. The ratio of animals to acreage is also a factor in granting the classification. Additional documentation may be required.

Nonresidential Farm Buildings: Lands used for bona fide agricultural purposes are exempt from building code for typical farm buildings such as a barn, greenhouse, farm office, etc. This code exemption does not require classification, however, appropriate assessment by our office of improvements will occur once placed on the tax roll.

GENERAL INFORMATION (Continued)

Nursery Land: Indicators such as an above ground (e.g., potted containers, hanging, etc.) or in ground (e.g., palm trees, oak trees, ornamentals or any marketable trees, etc.) operation, as well as permanent irrigation are typically present. Only areas actually being used for the nursery and service areas shall be entitled to agricultural classification. Wholesale nurseries must have a state agricultural certification. Other documentation may be required for this classification.

Pasture Land: Typically, a minimum of 10 acres in size or used in conjunction with other parcels of the same owner. Property must be fenced and it should be evident that the land is maintained. The ratio of livestock to acreage and the soil capability are factors that are considered in granting the classification.

Timber Operations: Requires implementation of a management plan typically covering 10 acres of planted pine or 30 acres of predominately natural stand (this applies to both hard wood and mixed tracts). A copy of the management plan must be filed with the Property Appraiser’s office.

Other Uses: There are other agricultural uses (e.g., poultry, swine, goats, rabbits etc.). They are evaluated on a case-by-case basis. If you have any questions or need additional information, please visit our website, www.leepa.org, or contact our office.

FLORIDA STATUTES

§ 193.461	Agricultural lands; classification and assessment
§ 604.50	Nonresidential Farm Buildings
§ 570.85	Agritourism
§ 823.14	Florida Right to Farm Act