

Frequently Asked Questions (Greenbelt) Classifications

Agricultural Classification embodies several types of agricultural property. This is a benefit that provides a lower taxable value to businesses so that they can afford the taxes on their property.

Is zoning alone a reason to grant application?

No, you must make your initial application by March 1st and meet the bona fide agricultural use requirements as of January 1st of that year.

Do I need to file IRS Form Schedule F?

Anyone operating an agricultural business for profit should be filing on their income tax return. There is no specific amount, but there needs to be an expectation of making a profit. IRS guidelines consider any business not making a profit in at least three out of five years to be a hobby.

When do I apply for this classification?

All applications must be received in the Jefferson County Property Appraiser's Office no later than March 1st of the initial year being applied for, but the operation must be in effect as of January 1st of that year. Beginning in 2010, it will be automatically renewed each year unless there is a change in status or type of agricultural activity taking place.

What if I give the property to a relative?

A new application must be made in any event of an ownership change.

What about my homestead property?

Property with homestead exemption can be eligible for agricultural classification if a qualified application is made, and all other requirements are met. Acreage attributed to the homestead property will be assessed separately.

Where can I file for a new Agricultural Classification?

Applications are available on-line at:

www.jeffersonpa.net

or can be obtained at our office location. Applications must be filed at the Jefferson County Appraiser's Office by March 1st.

How do I dispute my denial for an agricultural classification?

If you received a denial of an agricultural classification you have the right to file a petition with the Clerk of Court. This petition must be filed within 30 days of receiving your denial letter. The petition must be completed in triplicate and include the parcel identification number. It is the policy of the Property Appraiser's Office to try and schedule an informal meeting with our staff prior to the Value Adjustment Board hearing.

Where can I get assistance with my Agricultural Management Plan?

For Agricultural Purposes:

USDA—Monticello Office 850-997-2072

For Timber/Forestry Purposes:

Jefferson County Forester 850-342-0238

A list of Forestry Consultants is available by contacting our office at: 850-997-3356

How do I apply for Amendment 4 Conservation Easement Classification?

Please contact our office if you are considering placing a Conservation Easement for the purpose of preserving open land on your property. This is a very complex issue relating to land use and your property tax effect. Each situation must be addressed independently.

Important Dates!

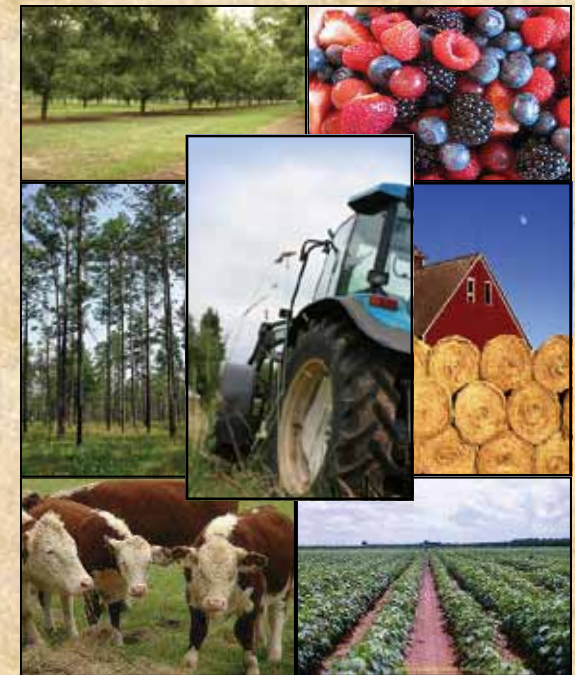
January 1st	Must be operating as a bona fide business
Prior to January 31st	Jefferson County Property Appraiser's Office will certify that neither the agricultural use or ownership has changed from the year prior.
On or before March 1st	Deadline for receiving new applications for agricultural exemption.
On or before July 1st	Notification will be mailed to the landowner of denial of AG Classification.
On or before the 30th day following mailing of Notice of Denial by Property Appraiser	A petition can be filed with the Clerk of the VAB with respect to denial of an exemption; agricultural or high-water discharge.
Not earlier than July 1st	The Value Adjustment Board is to meet only to hear appeals pertaining to the denial of exemptions and agricultural or high-water recharge classification.
15 days before Hearing	Petitioner provides information to be presented at hearing to Property Appraiser.
No later than 7 days before the Hearing, if Petitioner requests information in Writing	Property Appraiser provides information to petitioner.
No less than 25 calendar days prior to scheduled meeting	Value Adjustment Board will notify Petitioner of his or her scheduled time or appearance before Board.
No less than 5 days before scheduled VAB Hearing	Petitioner may request reschedule.
Within 20 calendar days of the last day the Board is in session	Value Adjustment Board issues written decisions on complaints before board.
After all hearings required by s.194.032 have been held	Value Adjustment Board issues each assessment roll and attaches certificate to tax roll.

Jefferson County Property Appraiser's Office



Angela C. Gray
Property Appraiser

AGRICULTURAL CLASSIFICATION INFORMATION



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General Information

The agricultural classification is available to land that meets the requirements set forth under applicable statutes, rules and regulations.

Specifically, pursuant to Florida Statute 193.461 (3)(a) “ 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 purposes.” **Bona fide agricultural purposes” means good faith commercial agricultural use of land.**

In order to start the process of acquiring an agricultural classification, the lands to be considered must be used primarily for bona fide commercial agricultural purposes on January 1st of that year. In addition, a completed agricultural classification application must be filed with the Property Appraiser’s Office by the March 1st deadline. A completed application includes all appropriate documentation to support the application including but not limited to leases, certifications, etc.

The agricultural classification is a benefit to property owners that results in a value based upon agricultural use; this value is typically less than the parcel would be valued without the classification. Once granted, the parcel is valued pursuant to Section 193.461 (6)(a) Florida Statutes.

When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately to be entitled to the “Save Our Homes” assessment limitation, found in Florida Statute 193.461 (3)(d). Curtilage is typically defined as the land area around the residence.

All equipment owned as of January 1st that is used to obtain an agricultural classification or business purposes must be reported on a DOR-405 Tangible Personal Property Tax Return by April 1st.

Guidelines

Listed below are some general guidelines for how this office reviews the applications and determines eligibility. These general guidelines should not be considered solely definitive. While there is no “minimum acres” requirement to qualify for AG Classification, each application is individually reviewed based on economy of scale to the property size and use. In all cases, agriculture solely for personal use is not considered a bona fide commercial operation.



Fruit/Nut Trees

Land must be planted according to generally accepted schedules. Proper care and management must be evident. A description

of the variety, plantings and trees per acre should be on file with the Property Appraiser’s Office. Production of fruits/nuts solely for your own use does not qualify as a commercial operation.



Pasture Land

Property must be fenced and it should be evident that the land is maintained and cared for sufficiently (e.g. fertilizing, liming, mowing etc.)

The ratio of livestock to acreage and the soil capability are factors that are considered in granting the classification. For example, one cow on one acre is typically not a bona fide commercial operation, while 50 cows on 100 acres could be. Production of the livestock solely for your own use does not qualify as a commercial operation. If the property is leased, it must first meet the size requirements on its own, and the lease and the agricultural use must be in place prior to January 1st. A copy of the lease should be on file with the Property Appraiser’s Office.



Timber Operations

Requires implementation of a Management Plan for planted pines and natural stands (this applies to both hardwood and mixed tracts).

A copy of the Management Plan should be filed with the Property Appraiser’s Office.



Apiaries

Bee yards or sites 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

Catfish/shrimp farms, tropical fish farms, and other miscellaneous aquaculture, raised in either natural or artificial conditions, for human or domestic animal consumption.

Production of any of these solely for personal use does not qualify as a commercial operation.



Crop Land

Crops such as hay, wheat, corn, peanuts, cotton or other field crops are typical for this area. If the property is leased, its use must be in effect prior to January

1st. A copy should be on file with the Property Appraiser’s Office. Production of crops and vegetables solely for your own use does not qualify as a commercial operation.



Nursery Land

An above ground (e.g. potted, containers, hangings, etc.) or in ground (palm trees, oak trees, ornamentals or any marketable trees etc.) water source, or setup with

irrigation is required. Only areas actually being used for the nursery and service area shall be entitled to agricultural classification. Personal nurseries and gardens do not qualify for the agricultural classification. Wholesale nurseries must have a state agricultural certificate on file at the Property Appraiser’s Office. Other documentation may be required for this classification.

Other Classifications: These will be handled on a case-by-case basis (e.g. poultry, swine, goats, rabbits, horses, etc.). Please feel free to contact this office with any questions you have regarding other classifications.

Our Office Is Here To Help You!

Please feel free to contact us at:

850-997-3356 (Telephone)
850-997-0988 (Fax)
www.jeffersonpa.net (website)

Angela Gray Property Appraiser
Email Address angela.gray@jeffersonpa.net

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(AG/Conservation Easement)
Email Address linda.benedict@jeffersonpa.net

To visit in person, or by mail, our address is:

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P O Box 63
Monticello, FL 32345

Our office is located in the
Jefferson County Government Complex