

2006

Alachua County Guidelines for Agricultural Classification

Application must be made between January 1 and March 1

While an agricultural operation must operate with the expectation of a profit, it does not have to be operated at a profit every year to be bona fide, but evidence of income which the property is producing and of the care given and procedure used in caring for the land is relevant. In other words, what management practices have been carried out on this land?

Factual Determinations To Consider

1. Whether the operation has been continuous.
2. Whether evidence establishes a bona fide effort by the property owner to sufficiently and adequately care for the land in a commercial agricultural manner.
3. Whether there has been any true effort to have property contribute to the agricultural economy of the county on either a short or long term basis, proportionate to the size of the property.
4. **Only the portion of the property that is being used for agriculture can receive the classification,** and must meet the minimum acreage and stocking rates for various agricultural operations in Alachua County.
5. Agricultural operations must file a, “Tangible Personal Property” return on all equipment that is involved in the farming operation by **April 1st** of each year.
6. Minimum acres, specifies the smallest viable commercial unit size and stocking rate. As acreage increases, utilization and stocking will proportionately increase also.

Pasture-Livestock, Stocking Rate		Minimum Acres
10 Cows	breeding age females or equivalent animal units	20
30 Goats or Sheep	breeding age females or equivalent animal units	10
3 Brood Mares	producing a foal annually, must be owned by applicant.	10
10 Hogs	breeding age sows or equivalent animal units	5
Feed Lot	Individual Basis	5
*Field Crops		
Row Crops	peanuts, corn, grain sorghum, soybeans, cotton, etc.	20
Vegetable Crops	squash, ochre, tomatoes, peas, etc.	
Hay	commercial varieties, minimum of 2 cuttings, fertilized and a lease agreement with the name and phone number of the farmer who is baling the hay.	10
Timber		
Planted Pines	Planting Rate 600/Acre	10
Natural Pine	Individual Basis	10
Tree Farm- Field Nursery	Planting Rate 1000/Acre	5
Christmas Trees	Planting Rate 1100/Acre	5
*Orchards & Groves		
<u>* Spacing on all grove & specialty crops example: Grapes = 15’ between plants & 10’ between rows</u>		
Pecans	60 X 60 spacing, approx. 012 trees per acre	10
Chestnuts	20 X 20 spacing, approx. 105 tress per acre	5
Persimmons	10 X 15 spacing, approx. 170 trees per acre	5
Apples, Peaches, Pears	15 X 20 spacing, approx. 140 trees per acre	5
*Specialty Crops		
Blueberries	6 X 12 spacing, approx. 600 bushes per acre	2
Blackberries	5 X 12 spacing, approx. 720 bushes per acre	2
Grapes	15 X 10 spacing, approx. 170 plants per acre	2
Strawberries		1
Green House- Nursery		Individual Basis
Poultry, Ostrich, Emu, Rhea, Fish, Other		Individual Basis

* (Qualifying crops in these categories must be grown during the typical growing season).

Agricultural information: (352) 374-5232. Tangible Personal Property: (352)-374-5234. www.ACPAFL.org

Florida Statute 193.461 available upon request.

Agricultural Assessment
Alachua County Property Appraiser
P.O. Box 23817
Gainesville, Florida 32602-3817

Florida Statute 193.461 is intended to provide a means whereby lands actively used for "good faith" agricultural purposes are assessed on a basis of their probable income from normal agricultural use; rather than being based on market value. This is intended to provide a level of taxation on agricultural lands that normal agricultural income can support, thus making it economically possible to continue such usage. It is a privilege that should not be abused.

The curtilage acreage (acreage devoted to a home site) cannot receive the agricultural classification and will be assessed at market value. No agriculturally classified land is eligible to receive assessment limitations as set forth in s.193.155. Therefore, the home and curtilage is assessed separately, still allowing the owner the privilege of homestead exemption. This will not affect the guidelines for qualifying for agricultural classification on the remaining land.

Note: Upon applying for agricultural classification, a Tangible Personal Property Tax Return must be filed each year by April 1 according to FS 193.052.

If your purpose is to establish and continue in a good faith commercial agricultural use of the land, then application must be made between **January 1 and March 1**. The application will be automatically renewed unless:

1. There is a change in title/ownership, or legal description.
2. Information from a physical inspection of the property requires current updated information pertaining to the current and future agricultural use of the land.

Please keep in mind that the approval or disapproval will be based primarily on the information that is provided on the application and a physical inspection.

For additional information on Agricultural Classification contact Jay Swiers at: 352-374-5232. For Tangible Personal Property information call 352-374-5234. Also: www.ACPAFL.org.