

Madison County Property Appraiser's Office Agricultural Department

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 the year applying, and (3)(b) ... only lands which are used primarily for bona fide agricultural purposes shall be classified agricultural." "Bona fide agricultural purposes" means good faith commercial use of the land.

In order to start the process of acquiring an agricultural classification, the lands to be considered for agricultural classification 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.

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; minimum and maximum limits below are guidelines. Each application is individually reviewed for a determination. **In all cases, agriculture solely for personal use is not considered a bona fide commercial operation.**

Pasture Land: Property must be fenced with a water source present and it should be evident that the land is maintained and cared for sufficiently. 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 livestock solely for your own use does not qualify as a commercial operation. The capability of the soil is considered as to the carrying capacity for livestock for each parcel. If the property is leased, the lease and the agricultural use must be in place prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.

Timber Operations: Commercial pine plantations are typically planted 600-800 trees per acre. Natural stands will be evaluated based on their potential for future

harvest. If upon inspection no forestry practices are evident, additional information such as a management plan may be required. Approval will be based on the merchantability of the timber on the tract and whether or not there has been sufficient management of that timber. i.e. fire lines, under brushing, reforestation etc.

Crop Land: This classification is reserved for commercial row crop and produce operations. Production of crops and vegetables solely for your own use does not qualify as a commercial operation. If the property is leased, the lease and use must be in effect prior to January 1st. A copy of the lease must be on file with the Property Appraiser's Office.

Hay: Property used exclusively for production and harvesting of hay must be at least 10 acres or at least 5 acres and being used in conjunction with larger parcels.

Horses: Equine breeding and or boarding facilities may qualify for agricultural classification with proper documentation: occupational license, schedule F, income statement and lease or boarding agreement. Pasture used for personal use will not qualify. Leases for all boarding must be as of January 1 and on file at the Property Appraiser's Office. The property must be fenced and a facility for breeding or boarding is required. The ratio of animals to acreage is a factor in granting this classification. Other documentation may be required. Typically one grazing horse does not constitute a *bona fide* agricultural use.

Nursery Land: An above ground (e.g. potted containers, hanging, etc.) or in ground (e.g. palm trees, oak trees, ornamentals etc.) operation with a 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 certification. Other documentation may be required for this classification.

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

Other Information

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

Timeline:

By Jan 1: Production must be started

By March 1: File application

By July 1: you will be notified of approval or denial status

After Denial: you can file an appeal with the Clerk of Court

15 days before hearing: provide information to Property Appraiser

7 days before hearing: Property Appraiser gives information to Petitioner

By 20 days after last board meeting: board issues decision in writing

* When such agricultural use of the land is abandoned as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of the land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed.

Section 193.461 (6) (a) Florida Statutes. See statute for more information on agricultural valuation.

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. For more information found in Florida Statute 193.461 (3) (d). Curtilage is typically defined as the land area around the residence.

Important Information:

All applications will be reviewed in the field if necessary by our field appraiser to verify use of the property and to insure the property is appraised properly. There may be additional information requested from the property owner to determine eligibility.

Very Important: Agricultural Classification is not transferable. If you make any changes to the title; including divorce, trust, remarriage, adding or removing a name, or any changes to the use of the property, it is important to reapply by filing a new application.

Contact Information

Madison County Property Appraiser
Leigh B. Barfield CFA
Attn: Agricultural Department
229 SW Pinckney St., Room 201
Madison, FL 32340

Phone: (850) 973-6133 ext: 126
Email: dwheeler@madisonpa.com

Area Forestry Consultants

Genesis Timber
360 SW Range St
Madison, FL 32340
1 (800) 533-4902
<https://www.genesistimber.com/>

Southern Forestry Consultants, Inc Contact Name: Dave Lewis, ACF, CF, RF
2897 S Jefferson Hwy Monticello, Florida 32344 Office# (850) 997-6254 Cell# (850) 510-0396 E-mail
(dlewis@SouthernForestry.net) Web Site: www.soforest.com

Mitchell L. McElroy Private Forester Inc. Contact: Mitchell McElroy
P.O. Box 945 Monticello, Florida 32345 Office# (850) 997-4103 Cell# (850) 545-3453 E-mail
(mlmpfi@embarqmail.com) Web Site: www.privateforester.com

Jefferson Forest Management Contact Name: Stewart Cooksey
P O Box 304 Monticello, Florida 32345 Cell#: (850) 545-5299

Francis A. Rathburn, MF
306 SE Rutledge St. Madison, FL 32340 Office# (850) 973-3628

The Forestry Company Contact: Don Curtis
502 W Green St, Perry, FL 32347 Office# (850) 584-8887 Cell# (850) 843-1100 E-mail
(drcurtisjr@hotmail.com) Web Site: www.TheForestryCompany.com

Florida Division of Forestry
2229 S SR 53
Madison, FL 32340
(850) 973-5115