

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 purpose shall be classified agricultural." "**Bona fide agricultural purposes**" means good faith commercial agricultural 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.

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. For more information on Tangible Personal Property and the requirements please review the TPP Pamphlet.

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; 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.



Citrus Land is typically a minimum of 5 acres in size and 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 must be on file with the Property Appraiser's Office. Production of citrus solely for your own use does not qualify as a commercial operation.



Pasture Land should be 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 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 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 must be on file with the Property Appraiser's office.



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.



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



Crop Land: Crops such as hay, wheat, corn or other field crops should be a minimum of 10 acres in size. Other crops such as peppers, cabbage, vegetables, etc. should be a minimum of 5 acres in size. Production of crops and vegetables solely for your own use does not qualify as a commercial operation. If the property is leased, it must first meet size requirements on its own, and 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.



Horses: There should be at least 4 breeding horses (of which 3 must be brood mares) or at least 4 boarding horses (leases for all boarding horses must be on file with 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 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 certification. Other documentation may be required for this classification.

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

Frequently Asked Questions

What is Agricultural (Greenbelt) Classification?

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 application by March 1st and meet the bona fide agricultural use requirements.

Do I need to file any IRS forms or schedules?

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 Lee County Property Appraiser's Office no later than March 1st of the year being applied for, but the operation must be in effect as of January 1st of that year.

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 about my homestead property?

Property with homestead exemption can be eligible for agricultural classifications if a qualified application is made and all other requirements are met. One acre will be attributed to the homestead property, the remainder may qualify for the classification.

Where can I file a new Agricultural Classification?

Applications are available online at www.leepa.org (Agricultural Information) or can be obtained at our office location. Applications must be filed at the Lee County Property 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 the Circuit 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.

Agricultural Classification Calendar

January 1st	Must be operating as a bona fide business.
Prior to January 31st	Lee County Property Appraiser's Office (LCPA) will certify that neither the agricultural use or ownership has changed from the year prior.
On or before March 1st	Deadline for receiving annual application 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, high-water discharge, or historic classification.
Not earlier than July 1st	The Value Adjustment Board is to meet only to hear appeals pertaining to the denial of exemptions and agricultural, high-water recharge and historic property classifications.
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 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 certifies each assessment roll and attaches certificate to tax roll.

Lee County Property Appraiser

Honorable Kenneth M. Wilkinson, C.F.A.

2480 Thompson St., 4th Floor

Fort Myers, FL 33901

Main Line (239) 533-6100 Fax (239) 533-6091

Agricultural Dept. (239) 533-6172 or (239) 533-6162



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Lee County Property Appraiser's Office

2480 Thompson St., 4th Floor

Fort Myers, FL 33901

Office Hours Monday—Friday, 8:30am to 5:00pm

Directions: Downtown Fort Myers at the corner of

Dr. Martin Luther King, Jr. Blvd. & Fowler Street

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