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SEMINOLE COUNTY PROPERTY APPRAISER

AGRICULTURAL CLASSIFICATION FAQs from your Property Tax Experts

What is an Agricultural Classification?

An Agricultural Classification is a classification of different types of agricultural property such as timber, pasture, groves, nursery, etc. Lands that are classified as agricultural are assessed based on their agricultural value, which is often substantially less than market value, thus making it feasible to continue such usage.

Although it can lower your assessed value and consequently the taxes owed, an Agricultural Classification is not an exemption.

What lands qualify?

Only lands **primarily** used for bona fide agricultural purposes shall qualify for the classification. Only the portion of the property that is being used for agriculture can receive the classification. Lands used primarily for residential, developmental, or investment purposes are NOT eligible. January 1 is the statutory date of assessment, therefore the property must be used for agriculture on or before this date in order to qualify.

Agricultural zoning of your property does not automatically entitle you to an Agricultural Classification for tax purposes.

When is the deadline to file?

Applications must be filed by March 1. All applications are reviewed by the Property Appraiser who either approves or denies the application. Our office will notify you in writing on or before July 1 should the application be denied.

Applications are available in our office or at scafl.org.

 **(407) 665-7506**

**1101 E. 1st Street
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Will there be an inspection of the property?

Yes, property owners making an original application can expect a field inspection before their application is processed. Land receiving the classification are inspected at least once every three years.

Does the Agricultural Classification transfer with the property if ownership changes?

No, the Agricultural Classification is not transferable. If the property is sold or transferred from one owner to another, a new application must be filed.

What if my homestead (primary residence) is located on the property?

If there is a homesite located on the subject property, the home, surrounding land, and out building are NOT eligible for the classification. If the home is the owner's primary residence, they may apply for a homestead exemption on that portion.

Can the property be leased?

Yes, when a property is leased for agricultural purposes, the same rules apply to the classification. If it the ultimate responsibility of the owner to make sure the lessee is complying with all laws that govern the agricultural classification.

What factors are considered in determining commercial, agricultural use?

- length of time the land has been utilized
- whether the use has been continuous
- whether an effort has been made to care sufficiently and adequately for the land in accordance with accepted agricultural practices
- size, as it relates to agricultural use
- purchase price
- other factors that become applicable

It is the responsibility of the owner to establish and prove an agricultural operation. Our office cannot suggest or recommend to the owner what venture to begin or continue.



Scan Here To Learn More
about the Agricultral
Classification

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