



IMPERIAL
P O L K C O U N T Y
Property Appraiser
Marsha M. Faux, CFA, ASA
www.polkpa.org

Enclosed is an Application for Agricultural Classification. Please complete the form per instructions attached and return it to this office on or before **March 1, 2012**.

****** If you would like to receive verification that your application was received please provide your email address ******

You will be notified in writing on or before **July 1st**, if your Application is denied.

Should you have any questions concerning the information requested, please contact the Agriculture Department and request to speak to Diana Aguirre at (863) 534-4777.



OFFICE GUIDELINES FOR AGRICULTURAL CLASSIFICATION OF LANDS

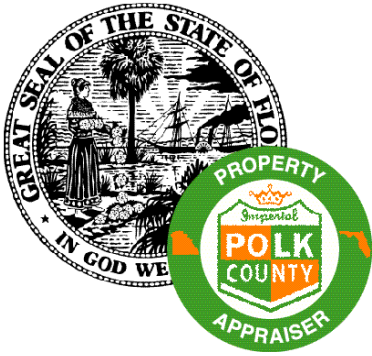
These guidelines are intended to provide assistance to those planning to make application for the Agricultural Classification. Any questions about these guidelines should be directed to Polk County Property Appraiser's office at 863 534 4777.

January 1st is the statutory assessment date; therefore, the property must be in use on this date or a reasonable effort must have been made, and continues to be made, to place the property in agricultural use at or near January 1st of the given tax year.

These guidelines, while specific, are still "guidelines". The granting or denying of all or part of a particular application for Agricultural Classification is a decision made after analyzing the entirety of the relevant facts and circumstances of the property. No final decision will be made on an application for an agricultural classification until all information relating to the application has been submitted and reviewed, the property has been inspected, and a final analysis of these factors. Under no circumstances shall an agricultural classification be promised to a taxpayer prior to completion of this final analysis, and no taxpayer is entitled to rely on any representation that his or her property will be granted an agricultural classification until such time as a final decision has been issued by the Property Appraiser's office. Pursuant to Florida Statute 193.461 (1), the property appraiser has the authority to decide whether a parcel of land is entitled to an agricultural classification. Pursuant to Florida Statute 193.461 (2), any landowner whose land is denied agricultural classification by the property appraiser may appeal to Value Adjustment Board.

Minimum Guidelines

Florida Statutes 193.461 (3) (b) states "size, as it relates to specific agricultural use; but, in no event shall minimum acreage be required for agricultural assessment." Parcels must be large enough to sustain a commercial operation. Hobby Farms or livestock/produce for personal use does not qualify. Please refer to the Polk County Property Appraiser's [Agricultural Classification Guidelines](#) for additional information.



**IMPERIAL
POLK COUNTY**
Property Appraiser
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Dear Polk County Taxpayer:

Most machinery and equipment owned by agricultural enterprises such as yours is subject to ad valorem taxation by the county. It is the duty of the owner of such non-real estate assets to file a Tangible Personal Property Tax Return between January 1st and April 1st each year.

Please check ONE of the boxes below, provide the requested name, address, etc., in the space provided, and return this page with your agriculture application.

- My tangible personal property is already being reported. My tangible personal property account number is _____.
- Though my real property qualifies for agricultural classification, I own no tangible personal property used in my agricultural enterprise.
- I acquired this property AFTER January 1st of this year. I will file a Tangible Personal Property Tax Return next year.
- I acquired this property BEFORE January 1st of this year. I will file a Tangible Personal Property Tax Return this year.

Tangible Personal Property Owner's Name: _____
Doing Business As: _____
Street Address: _____
City, State, Zip Code: _____
Telephone Number: _____
Email Address: _____
Real Estate Parcel Number: _____
Today's Date: _____

Application and Return for Agricultural Classification of Lands

DR-482
R. 12/00

Section 193.461

The undersigned, hereby request that the lands listed hereon, where appropriate, be classified as Agricultural Lands for property tax purposes, by the property appraiser of the county in which the lands are located.

This form must be signed and both copies returned on or before March 1st.

Applicant's Name and Address : _____ _____ _____ Email: _____ Telephone No. () _____	Return To: _____ MARSHA M. FAUX POLK COUNTY PROPERTY APPRAISER 255 NORTH WILSON AVENUE BARTOW, FLORIDA 33830-3951
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Legal Description _____	Property I.D. Number _____
_____	_____
_____	_____

Lands used primarily for agricultural purposes are as follows:	How long in this use?	Agricultural Income from this property (Please Complete for the past four (4) Years).				
		Year	Crop or Use	Gross Income	Expense	Net Income
Citrus _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
Cropland _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
Grazing Land _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
No. of Livestock _____		_____	_____	_____	_____	_____
Timberland _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
Poultry, Swine or Beeyards _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
Other _____	Acres _____ Yrs. _____	_____	_____	_____	_____	_____
						Date Purchased _____
						Purchase Price _____

Has a Tangible Personal Property Tax Return been filed with the County Property Appraiser for machinery and equipment?
 Yes No If yes, what name was the Tangible Return filed under? _____

Is the real property leased to others? Yes No **If yes, attach copy of Lease Agreement.**

Has the real property been zoned to a nonagricultural use at the request of the owner? Yes No

As of January 1st of this year, _____ the lands listed above were used primarily for "Bona Fide" Agricultural Purposes. Bona Fide Agricultural Purpose means "Good Faith **Commercial** Agricultural use of Land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the forgoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

Signature _____ **Date** _____

For Record Purposes Only

This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property.
 (Date)

Property Appraiser: _____ County: _____

Record of Action of County Property Appraiser

(Check Only the Appropriate Box Below)

1. Application approved and all lands are classified Agricultural.
 2. Application disapproved and Agricultural Classification of lands denied on all lands.
 3. Application approved in part, and disapproved in part.
- Agricultural Classification of Lands approved on the following described portion. (Use this space only if item 3, above, is checked.)

Property Appraiser: _____ **Date:** _____