



**MARTIN COUNTY  
PROPERTY APPRAISER**  
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# AGRICULTURAL CLASSIFICATION

Agricultural classification may be applied to different types of properties that are primarily used for bona fide commercial agricultural uses. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit. The classification is a benefit to property owners that results in the land being assessed based upon the probable income from normal agricultural use, which is often substantially less than market value. The agriculture use must be in place on or before January 1st of the year for which the classification is requested, and only the land value portion of the property that is being used for agriculture can receive the classification.

Common agricultural uses include bees, nurseries, cattle, goats, sheep, and horse boarding.

## ● How do I apply for Agricultural Classification?

- The application can be found on our website or you can come into our Office to apply.
- Be sure to sign your application and return it to our Office with supporting documentation by March 1st in the year you apply.
- If the landowner is leasing the land to another party, then a written lease is required.
- A lease alone is not sufficient evidence that a parcel is in commercial agricultural use. A copy of the tenant's IRS Form 1040F or equivalent from the most recent year's federal tax return must be submitted with the application.

## ● Do I need to file a tangible personal property tax return?

- Yes. Tangible personal property includes all items such as machinery, tools, equipment, and supplies used in connection with a business.
- Tangible personal property tax returns must be submitted to our Office by April 1st.

## ● What if my application is denied?

If your application for agricultural classification is denied, you will receive a denial letter on or before July 1st. The letter will explain the appeal process.

## ● What happens to the agricultural classification when the property is sold (ownership is changed), or when I stop using my land for commercial agriculture?

- When the property is sold or no longer being used for the agricultural purpose that was approved, the agricultural classification is removed and the land that has been assessed at a low agricultural use value will reset to the current market value.
- This reset of value will cause a significant increase in property taxes because agriculturally classified land is not protected by homestead exemption or other assessment limitations.

## ● What is agritourism?

- Any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions.
- Because there are many statutes surrounding what is and what is not allowed, please contact our office to learn more before agritourism is introduced to your agriculturally classified land.



## Website: [www.pa.martin.fl.us](http://www.pa.martin.fl.us)

Please refer to our website for the most current and complete guidelines. Using your mobile device's camera, scan this QR code for detailed agricultural classification information.

