



**MARTIN COUNTY
PROPERTY APPRAISER**
Jenny Fields, CFA

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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 from the production and sale of a farm product. 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 and all licenses/registrations must be in place on or before January 1st of the year for which the classification is requested. 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 you are leasing your land to another party, then a bona fide written lease is required and must be included with your application.

● 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 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 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.
- Animals kept for petting zoos, sanctuaries, personal uses, hobbies, or education do not qualify.
- An agritourism activity does not include buildings primarily used to accommodate the general public. In order to maintain agricultural classification on the land beneath the buildings, they must be used as an integral part of the agricultural operation.
- 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 you agriculturally classified land.

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

- Yes. If you possess items such as machinery, tools, equipment, and supplies used in connection with your business. If you lease your land, then your tenant should file.
- Tangible personal property tax returns must be submitted to our Office by April 1st.



Complete Guidelines

LEARN MORE!

Scan the QR codes to view all Agricultural Classification guidelines and consider trying the questionnaire to see if your agricultural operation qualifies.



Questionnaire

"We VALUE Martin!"

Website: pa.martin.fl.us • Email: info@pa.martin.fl.us • (772) 288-5608