



From the office of Jenny Fields, CFA
Martin County Property Appraiser

APPLICATION FOR AGRICULTURAL CLASSIFICATION OF LANDS

Agricultural classification is a real estate tax savings benefit for property owners that use their land primarily 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 agricultural use must be in place on or before January 1st of the year which the agricultural classification is requested. Only the land acreage that is being used for agriculture can receive this classification. This benefit does not apply to buildings. (Florida Statute 193.461).

Please be advised that anyone making an initial application for agricultural classification must complete the DR-482 application and supplemental form in entirety. These two (2) forms, along with any requested supporting documentation, must be submitted to the Property Appraiser's Office by March 1st of the year for which the application is being made. Incomplete forms are not acceptable and will be returned to the applicant for completion and resubmission. Any certificates, licenses, income/expense data, or any other requirements of law must be effective on or before January 1st of the tax year in which you are applying for the agricultural classification.

If you are an owner-operator, you must submit a Tangible Personal Property (TPP) Tax Return, to the Property Appraiser's Office, for equipment and supplies used in connection with your agricultural operation. More information about TPP, as well as a blank DR-405 tax return, are attached.

Any information you would like to offer in support of your application for agricultural classification should be submitted at this time. Your signature on the application as well as the supplement, certifies that all information provided is true, correct, and in effect on January 1 of the year you wish to apply.

Contact Information:

Dawn Jaschinski, CFE

Agriculture/Commercial Appraiser

Representing Jenny Fields, CFA | Martin County Property Appraiser

772.288.5610 | dawn.jaschinski@pa.martin.fl.us

3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994

"We VALUE Martin!"



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

Applicant name		Return to (address of property appraiser)	Jenny Fields, CFA Martin County Property Appraiser 3473 SE Willoughby Blvd., Suite 101 Stuart, FL 34994
Property Address			
Phone			

Parcel identification number or legal description

Lands Used Primarily for Agricultural Purposes		Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus			yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland			yrs	20__				
Grazing land			yrs	20__				
Number of livestock	_____			20__				
Timberland			yrs	20__				
Poultry, swine, or bee yards			yrs	Date purchased		Purchase price		
Aquaculture products			yrs					
Other :			yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. ☐ yes ☐ no

If yes, name on the return: _____

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ yes ☐ no

As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____	_____	_____
Signature	Print name	Date

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

Signature, property appraiser or designee

Martin
County

Record of Action of County Property Appraiser

Check 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 the space below only for item 3. Space online will expand, if needed.)

--

Signature, property appraiser

Date



SUPPLEMENTAL INFORMATION

to the Florida Department of Revenue DR-482

Please describe the commercial agricultural use of the property, as of January 1st of the current year, by completing the applicable section and checklists.

Bees

Commercial beekeeping must be the primary use of the property for six (6) months or more with a minimum of twenty-four (24) hives per parcel. A minimum of twenty-four (24) hives per acre are required for classified acreage.

# Acres	# Hives	Which months will hives be on the property? (Check all that apply)												
		<table border="0"><tr><td><input type="checkbox"/> Jan</td><td><input type="checkbox"/> Apr</td><td><input type="checkbox"/> Jul</td><td><input type="checkbox"/> Oct</td></tr><tr><td><input type="checkbox"/> Feb</td><td><input type="checkbox"/> May</td><td><input type="checkbox"/> Aug</td><td><input type="checkbox"/> Nov</td></tr><tr><td><input type="checkbox"/> Mar</td><td><input type="checkbox"/> Jun</td><td><input type="checkbox"/> Sep</td><td><input type="checkbox"/> Dec</td></tr></table>	<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct	<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov	<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec
<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct											
<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov											
<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec											

Were hives on the property prior to January 1st of the tax year in which you are applying?
☐ Yes ☐ No

For the purpose of: (Check all that apply)

<input type="checkbox"/> Honey Production	<input type="checkbox"/> Bee Breeding
<input type="checkbox"/> Honey extraction equipment	<input type="checkbox"/> Copies of queen bee sale receipts
<input type="checkbox"/> Current certificate of apiary registration	<input type="checkbox"/> Current certificate of apiary registration
<input type="checkbox"/> Federal tax return for prior year	<input type="checkbox"/> Federal tax return for prior year
<input type="checkbox"/> Copies of honey sales (receipts)	<input type="checkbox"/> Current proof of liability insurance policy

☐ **Beekeeper Lease** Lease must be in effect on January 1st

Lessee Name:

Lessee Address:

Lessee Phone Number:

Lease start date:

Lease end date:

Nursery

At minimum, a typical nursery operation has at least one acre planted. *Best Management Practices* and densities typical for the industry should be followed. Only land that is used for growing plants and necessary service areas shall be classified as agriculture. Land used for landscape service business is not an agricultural use. A bona fide commercial irrigation system must be in place. Irrigation by hose is not typical of a bona fide commercial operation. If plants are mature, an attempt to make a profit must be evident on an annual basis. The marketability of the type and age of in-ground trees will be considered. A tax return will be requested on a regular basis to document income and expenses. You should begin filing a tax return for your business as soon as it is established.

Variety of plants / trees	# Acres Potted	# Acres Planted	# Acres Total	Timeline for sale of plants / trees
Variety of plants / trees	# Acres Potted	# Acres Planted	# Acres Total	Timeline for sale of plants / trees
Variety of plants / trees	# Acres Potted	# Acres Planted	# Acres Total	Timeline for sale of plants / trees
Variety of plants / trees	# Acres Potted	# Acres Planted	# Acres Total	Timeline for sale of plants / trees

Provide a copy of the Florida Certificate of Registration as required by Florida Statute 581.131.

It must be obtained by January 1st and submitted with the application.

Row Crop

Variety of crop	# Acres	Timeline for sale of crops
Variety of crop	# Acres	Timeline for sale of crops
Variety of crop	# Acres	Timeline for sale of crops

Hay

# Acres	Variety of hay harvested	# of rolls cut per harvest	# of rolls cut per harvest

Minimum of 2 cuts per year

Aquaculture

☐ Provide a copy of the Florida Certificate of Registration as required by Florida Statute 597.004.
It must be obtained by January 1st and submitted with the application.

☐ Provide a copy of the facility plan that was submitted to Florida Department of Agriculture and Consumer Services (FDACS) with the application.

Best Management Practices should be followed. The facility will be assessed in accordance with Florida Statute 193.4613.

Orchard / Grove

At minimum, a typical orchard and grove operation has at least five (5) acres planted at a minimum density of one hundred (100) trees per acre. *Best Management Practices* and densities typical for the industry should be followed. A tax return will be requested on a regular basis to document income and expenses. You should begin filing a tax return for your business as soon as it is established.

Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit
Variety of trees	# Acres	Timeline for sale of fruit

Cattle

At minimum, a typical cattle operation has a least five (5) head and ten (10) acres to be considered a commercial herd and a minimum of one (1) cow per three (3) acres on parcels larger than twenty (20) acres. Provide receipts for the purchase of livestock with a new application. The presence of livestock alone is not sufficient evidence that a parcel is in commercial agricultural use. The terms of the lease, the bona fide commercial nature of the owner and/or the tenant, and the relationship of the business plan to a specific parcel will be considered. This data will be compared to typical operations.

Type of Livestock	# Acres	# of Animals
_____	_____	_____
_____	_____	_____
_____	_____	_____

Which months will livestock be on the property?

(Check all that apply)

<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct
<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov
<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec

Were livestock on the property prior to January 1st of the tax year in which you are applying?

☐ Yes ☐ No

Lease Lease must be in effect on January 1st

Lessee Name:

Lessee Address:

Lessee Phone Number:

Lease start date:

Lease end date:

Goat / Sheep

At minimum, a typical goat / sheep operation has at least twelve (12) head and five (5) acres to be considered a commercial herd and a minimum of two and a half (2.5) head per acre on parcels larger than five (5) acres.

☐ Provide a copy of the Premises ID and all goat/sheep identification numbers as required by Florida Administrative Code 5C-29

It must be obtained by January 1st and submitted with the application.

Type of Livestock	# Acres	# of Animals
_____	_____	_____
_____	_____	_____
_____	_____	_____

Which months will livestock be on the property?

(Check all that apply)

<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct
<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov
<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec

Were livestock on the property prior to January 1st of the tax year in which you are applying?

☐ Yes ☐ No

Lease Lease must be in effect on January 1st

Lessee Name:

Lessee Address:

Lessee Phone Number:

Lease start date:

Lease end date:

Horse Boarding

At minimum, a typical horse boarding operation has at least five (5) horses boarded and five (5) acres to be considered a commercial stable.

The presence of horses alone is not sufficient evidence that a parcel is in commercial agricultural use. The terms of the boarding agreements, the bona fide commercial nature of the owner and/or the tenant, and the relationship of the business plan to a specific parcel, will be considered. This data will be compared to typical operations.

Proof of payment will be requested on a regular basis (i.e. tax returns, checks, etc.).

Agricultural classification is not normally granted for horses in a stable only.

Which months will horses be on the property? (Check all that apply)							
<input type="checkbox"/> Jan	<input type="checkbox"/> Apr	<input type="checkbox"/> Jul	<input type="checkbox"/> Oct	Were horses on the property prior to January 1st of the tax year in which you are applying? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Feb	<input type="checkbox"/> May	<input type="checkbox"/> Aug	<input type="checkbox"/> Nov				
<input type="checkbox"/> Mar	<input type="checkbox"/> Jun	<input type="checkbox"/> Sep	<input type="checkbox"/> Dec				

Lease		Lease must be in effect on January 1st	
Lessee Name:		Lessee Address:	
Lessee Phone Number:			
Lease start date:		Lease end date:	

Horse Breeding

At minimum, a typical horse breeding operation has at least three (3) brood mares. Each mare is expected to foal at least every other year.

☐ Provide registration documents for each brood mare

Typical # of horses	# Acres

☐ Provide number of studs on the property or insemination reports and stud fee information

☐ Provide a copy of registration and State breeding license

☐ Provide breeding contracts

☐ Provide marketing information

General Information

Proper care and management of the land must be evident, and records must be provided upon request. This data will be compared to typical operations.

Production and sale of livestock or crops must be present. Production or ownership for personal use does not qualify for Agricultural Classification.

Additional information, including a current lease or tax return, will be requested on a regular basis to document bona fide commercial agricultural use.

The IRS presumes that an activity is carried on for profit if it makes a profit during at least three (3) of the last five (5) tax years, including the current year – at least two (2) of the last seven (7) years for activities that consist primarily of breeding, showing, training or racing horses.

Otherwise, your farm is considered a hobby under these guidelines.

Does this property have a Homestead Exemption? ☐ Yes ☐ No

You may qualify for Homestead Exemption and Agricultural Classification on your property. The portion of land and any buildings that are primarily used for your residence are considered your homestead and will be assessed separately (generally one acre minimum). By applying for Agricultural Classification on homesteaded property, you certify that some of the land is used primarily for commercial Agriculture. The land used for the commercial agricultural operation is excluded from the Homestead Exemption and other assessment limitations including the Save Our Homes Benefit (Portability).

Each year, the amount of the Save Our Homes Benefit (Portability) that you have accrued is shown on your Notice of Proposed Property Taxes. If you decide to apply for Agricultural Classification on your homesteaded property, you will be limiting your homestead land, thereby reducing your portability should you decide to sell your home and take your accrued Save Our Homes benefit with you. Over time, the Agricultural Classification annual savings may outweigh the one-time portability in homestead savings, but may not outweigh the potential tax savings after the new home is purchased.

In cases involving homestead properties, it is typically more beneficial to forego the Agricultural Classification in order to protect the property from future assessment increases in case you or your tenant stop using your land for commercial agriculture or if you decide to sell the property.

Do you plan to build on the property? ☐ Yes ☐ No

(If "Yes", whether a permit is required or not is the jurisdiction of the Martin County Building Department. Please call 772-288-5916 or visit their website at www.martin.fl.us/building for more information.)

Signature _____

Phone # _____

Email _____

Contact Information:

Dawn Jaschinski, CFE

Agriculture/Commercial Appraiser

Representing Jenny Fields, CFA ♦ Martin County Property Appraiser

772.288.5610 ♦ dawn.jaschinski@pa.martin.fl.us

3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994

Tangible Personal Property

There have been many questions as to what constitutes Tangible Personal Property (TPP). The following should assist you in filing a TPP return. If you are an owner-operator or if your land is leased, the person or entity having custody over the taxable TPP must complete and file a DR-405 form by April 1st of the tax year. Not filing a TPP return is an indication the property is not commercial and therefore not eligible for the Agricultural Classification as defined by Florida Statute 193.461. Further, failing to file a required TPP return would also subject you to a 25% penalty pursuant to Florida Statute 193.072.

TPP includes all items used in connection with running a business, including a commercial agricultural operation (i.e. machinery, equipment, tools, and supplies). TPP does not include real estate (i.e. land, buildings, and other improvements attached to the property that cannot ordinarily be removed should the property be sold). Household goods and furnishings, licensed vehicles and stock held for resale are also not TPP.

The furniture, office equipment and supplies in a farm building on a commercial agricultural property are also taxable as TPP, as is any leased farm equipment or machinery. A leasehold improvement is any improvement (including modifications and additions) to a property you lease. Improvements made to a property you lease should be listed by original cost of the improvement and year the improvement took place. Leasehold also includes any improvements made to any property without a permit, which is often not required with agricultural properties.

Livestock is not TPP, but items such as water troughs, portable gates and fencing, livestock supplies and stable implements are taxable as TPP items, as are the machinery, tools and equipment used to maintain the livestock, the land and the farm structures. On a horse farm, additional TPP items that may be present could include a set of practice jumps or other training equipment, saddles, bridles, and other tack which belong to the operator and are used in connection with the business of breeding, boarding or training of horses or riders.

For nurseries, row crops or grove operations, TPP includes portable greenhouses or shade houses, any machinery, tools and equipment used in connection with the propagating, planting, growing or harvesting of plants or maintaining the land, and supplies such as plant containers, ground covers, fertilizers, chemicals etc. Plants or produce sold from trees or row crops are not TPP.

If you have any questions regarding Tangible Personal Property, please contact our TPP department at (772) 288-5608 or email at tpp@pa.martin.fl.us

TANGIBLE PERSONAL PROPERTY TAX RETURN**CONFIDENTIAL**DR-405, R. 01/18
Rule 12D-16.002, F.A.C.
Eff. 01/18Return to property appraiser by **April 1** to avoid penalty.

MARTIN County Tax year

Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Federal Employer
Identification Number - NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge _____ Phone _____ Business/corporate name	6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify:			
TOTAL PERSONAL PROPERTY				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

Sign and date your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

<input type="checkbox"/> \$25,000	Less	
<input type="checkbox"/> Widowed	Exemptions	
<input type="checkbox"/> Blind	Taxable	
<input type="checkbox"/> Total disability	Value	
<input type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

TANGIBLE PERSONAL PROPERTY

DR-405, R. 01/18, Page 2

Report all property owned by you including fully depreciated items still in use.

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR					
Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Disposed, sold, or traded and to whom?

LEASED, LOANED, OR RENTED EQUIPMENT		Complete if you hold equipment belonging to others.					Lease Purchase Option	
Name and Address of Owner or Lessor	Description	Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost		Yes	No
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE FOR LINE 22, PAGE 1		Equipment owned by you but rented, leased, or held by others. Enter total on page 1.							
Lease Number	Name/address of lessee Actual physical location	Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New

SCHEDULES FOR PAGE 1, LINES 10 - 21 and 23 - 25							APPRAISER'S USE ONLY	
<div></div> Enter line number from page 1. Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.	TOTAL			TOTAL		TOTAL		
<div></div> Enter line number from page 1. Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.	TOTAL			TOTAL		TOTAL		
<div></div> Enter line number from page 1. Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value	
Enter totals on page 1.	TOTAL			TOTAL		TOTAL		

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

WHAT TO REPORT

Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file - 25% of the total tax levied against the property for each year that no return is filed

Filing late - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

Unlisted property - 15% of the tax attributable to the omitted property

RELATED FLORIDA TAX LAWS

§192.042, F.S. - Assessment date: Jan 1
 §193.052, F.S. - Filing requirement
 §193.062, F.S. - Filing date: April 1
 §193.063, F.S. - Extensions for filing
 §193.072, F.S. - Penalties
 §193.074, F.S. - Confidentiality
 §195.027(4), F.S. - Return Requirements
 §196.183, F.S. - \$25,000 Exemption
 § 837.06, F.S. - False Official Statements

LINE INSTRUCTIONS

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

Line 14 - Farm, Grove, and Dairy Equipment

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

Line 20 - Leasehold Improvements, Physical Modifications to Leased Property

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

Line 22 - Owned by you but rented to another

Enter any equipment you own that is on a loan, rental, or lease basis to others.

Line 23 - Supplies

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

Line 24 - Renewable Energy Source Devices

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

COLUMN INSTRUCTIONS

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

Taxpayer's Estimate of Fair Market Value

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

Original Installed Cost

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

Leased, Loaned, and Rented Equipment

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.