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

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Dear Agriculture Applicant,

Please be advised that anyone making an initial application for agricultural classification must fill in the application form completely and submit it to the Property Appraiser's office by March 1<sup>st</sup> 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 within the statutory deadline. To be considered bona fide, you must have any certificates, licenses, or any other requirements of law before January 1<sup>st</sup> of the tax year in which you are applying for the agricultural classification.

You are required to provide the following information:

- Name, address and daytime phone number
- Property ID number
- Brief legal description
- The number of acres being used for agriculture as of January 1<sup>st</sup> of the year for which the application is being made
- The type of agricultural use and number of years in that use
- The number and type of livestock on the property as of January 1<sup>st</sup>, if applicable (you can expand this explanation on the supplemental information form)
- Agricultural income and expenses in previous years and the source of those amounts (if zero, enter zero). Income and expenses after January 1<sup>st</sup> of the year of the initial application cannot be considered
- The date the property was purchased and the price
- Indicate whether you have filed a Tangible Personal Property (TPP) tax return for the year in which you are applying (more info. on the next page). If you are an owner-operator, you must file a TPP return for equipment and supplies used in connection with your agricultural operation by April 1<sup>st</sup>. If you are leasing your property to someone else for their agricultural operation, you can disregard this portion of the application (Pages 6-9)
- Indicate whether the property is leased and if so, provide a signed, dated copy of that lease
- Indicate whether the property has been rezoned to a non-agricultural use at the request of the owner
- Enter the year for which the application is being made, declaring that the land was being used in good faith for commercial agricultural purposes as of January 1<sup>st</sup>
- Receipts for the purchase of livestock and any certificates, licenses, or any other requirements of law. Please visit our website for information required specific to each agricultural use.

Check that all the information you have entered is correct, then sign and date the application form. Your signature signifies an oath, under penalty of perjury, that the facts you have provided on the application form are true.

Sincerely,

**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

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*"We VALUE Martin!"*

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



## 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 1<sup>st</sup> 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](mailto:tpp@pa.martin.fl.us)**



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482  
R. 12/00

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests 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.

Applicant name		Return to (address of property appraiser)	
Address			
Phone			

Parcel ID, 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 Number of livestock _____		yrs	20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Other :		yrs					

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under?  yes  no \_\_\_\_\_

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

Has the real property been zoned to a nonagricultural use at the request of the owner?  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."

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 foregoing 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)

\_\_\_\_\_  
Signature \_\_\_\_\_  
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

**APPLICATION FOR AGRICULTURAL CLASSIFICATION OF LANDS – SUPPLEMENTAL INFORMATION**

In order to qualify for agricultural classification, Florida law requires the land be used primarily for “bona fide agricultural purposes”. This term means good faith commercial agricultural use of the land. Information you would like to offer in support of your application for agricultural classification should be submitted at this time.

Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit [FL Administrative Code 12D-5.001 (2)].

Applicant Name \_\_\_\_\_ Parcel # \_\_\_\_\_

Address \_\_\_\_\_

Please describe the commercial agricultural use of the property for the current year.

Bees			
	# of acres	typical # of hives	During which months will hives be on the property?
	For the purpose of (circle all that apply): honey production      bee breeding      pollination		

Nursery				
	# acres total	# acres potted	# acres planted	# acres irrigated

Citrus				
	# of acres	fruit type	root stock	date planted

Row Crops			
	# of acres	crop type	date planted

Pasture			
	# of acres	type of livestock	typical # of animals
	During which months will livestock be on the property?		

Stable		
	# of acres	typical # of horses

Other uses (please specify):

Do you have other agricultural lands?  Yes  No

If leased, please provide name, address & phone number of lessee.

How long has this property been in bona fide commercial agricultural use?

What are your short and long-term agricultural plans for this property?

Did you purchase this property with the intent of receiving income from its agricultural productivity?

Yes  No

What is your anticipated annual income from this agricultural venture?

Is this property part of a government agricultural program?  Yes  No

If yes, specify which program and how much acreage is involved. Please attach documentation.

What land or site improvements have you made to this property that will result in good faith commercial agricultural use as of January 1<sup>st</sup>?

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](http://www.martin.fl.us) for more information.)

I, the undersigned, do hereby certify that the statements contained herein are true and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_ Phone # \_\_\_\_\_ Email \_\_\_\_\_

**Return to:**  
**Martin County Property Appraiser**  
**Attn: Agriculture**  
**3473 SE Willoughby Blvd., Suite 101**  
**Stuart, FL 34994**

# TANGIBLE PERSONAL PROPERTY TAX RETURN

DR-405, R. 01/18  
Rule 12D-16.002, F.A.C.  
Eff. 01/18

**CONFIDENTIAL**

Return 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.

<p>1. Owner or person in charge _____ Phone _____ Business/corporate name</p> <p>2. Physical location (no PO Boxes)</p> <p>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</p> <p>4. Date you began business in this county</p> <p>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</p>	<p>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: _____</p> <p>7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location</p> <p>8. Former owner of business</p> <p>9. If sold, to whom? _____ Date sold _____</p>
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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:			
<b>TOTAL PERSONAL PROPERTY</b>				

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	

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

**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.

# TANGIBLE PERSONAL PROPERTY

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	
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		

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		

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		

\*Condition: enter good, avg (average), or poor. Add pages, if needed. See instructions on pages 3 and 4.

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.