



Bill Furst
SARASOTA COUNTY PROPERTY APPRAISER

2001 Adams Lane, Sarasota, FL, 34237 | Ph: 941.861.8200 | F: 941.861.8260 | www.sc-pa.com

December 1, 2022

Dear Property Owner:

Section 193.461, Florida Statutes, requires the Property Appraiser to annually classify, for assessment purposes, all lands within the county as either agricultural or non-agricultural.

For those lands classified as agricultural, three approaches are available to the Property Appraiser for determining an equitable assessment. They are the cost approach, market approach, and income approach. Although each approach is considered, agricultural lands are income-producing properties; therefore, the greatest emphasis is placed on the income approach.

Capitalizing a net income computes an assessment from this approach. The net income is the result of deducting expenses from gross income. Therefore, the accuracy of the assessment for your property depends on the validity of the income and expense information used to compute the net income. The quality and availability of the income and expense information lie entirely with you: the owner/operator of the agricultural endeavor. Only you know the actual costs, the productivity, and the income received from this productivity.

Please be advised that this office considers income and expense information confidential. You may be assured that we will store and process it as such. It would be to your benefit to join this office in its efforts to assign an equitable assessment to your property by providing the above information as soon as possible.

Also, please be advised that under the provisions of Section 194.034, Florida Statutes, a petitioner is prohibited from using information requested and not received by this office before the Special Master or Value Adjustment Board to support a petition contesting a conclusion of value.

If you have any questions related to the above, please contact us by phone at 941-861-8200, email AG@sc-pa.com or visit our web page for more information on agricultural classifications¹.

Respectfully,

Bill Furst, CFA
Sarasota County Property Appraiser

¹ <https://www.sc-pa.com/exemptions/other-exemptions/agriculture-classification/>



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:			Agricultural Income from this Property Complete for the past 4 years.				
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Year	Crop or Use	Gross Income	Expense	Net Income
Citrus		yrs	20__				
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

PRODUCTIVITY SUPPLEMENT TO DOR AG RENEWAL CERTIFICATION

PROPERTY OWNER: _____ PHONE NUMBER: _____

The following information is required to determine the classified use and to calculate an equitable assessment for your property.

1) LIVESTOCK COUNT (Permanent Herd)

Cows _____

Heifers _____

Bulls _____

Horses _____

Other # _____ Type _____

2) FIELD CROPS:

Type _____ Acres _____

Type _____ Acres _____

Type _____ Acres _____

3) NURSERY:

In Pots _____ Acres _____

In Ground _____ Acres _____

4) TIMBER:

Planted _____ Acres _____

Native _____ Acres _____

5) HORSE BREEDING:

Breed _____

Broodmares _____ Number _____

Studs _____ Number _____

_____ Acres _____

6) GROVE:

Early & Mids:

Age _____ Acres _____

Age _____ Acres _____

Age _____ Acres _____

Valencias:

Age _____ Acres _____

Age _____ Acres _____

Age _____ Acres _____

Grapefruit:

Age _____ Acres _____

Age _____ Acres _____

Age _____ Acres _____

Other Varieties:

Type _____

Age _____ Acres _____

Type _____

Age _____ Acres _____

Type _____

Age _____ Acres _____

7) OTHER:

Type _____ Acres _____

If the property is leased to others, a current lease agreement must be made available to this office.

I, THE UNDERSIGNED, DO HEREBY CERTIFY THAT THE STATEMENTS SHOWN IN THE ABOVE APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF AS OF **JANUARY 1, 2023.**

DATE: _____ SIGNED: _____

Sign and return on or before March 1, 2023

TO: BILL FURST
 SARASOTA COUNTY PROPERTY APPRAISER
 2001 ADAMS LANE
 SARASOTA, FL 34237
 Phone (941) 861-8200

INCOME / EXPENSE STATEMENT FOR RANCH OPERATION
 (Information Supplied on this form is CONFIDENTIAL)

Ranch: _____
 Calendar Year: _____ or Fiscal Year: _____ to _____

INCOME:

	Number	Weight	\$ per Lb	Amount
Cull Cows				
2 yr Heifers				
Light Heifer - Calves				
Light Steer - Calves				
Heavy Heifer - Calves				
Heavy Steer - Calves				
Bulls				

Timber \$ per Cord _____ Total Cords _____
 Hunting Lease \$ per Acre _____ Total Acres _____
 Sod (Bahia Pasture Grass) \$ per Acre _____ Total Acres _____
 Other Income: _____

EXPENSES:

ITEM	UNIT	NUMBER	UNIT PRICE	TOTAL PRICE
Molasses (Avg Lbs _____ for _____ days)	Ton			
Minerals:	Ton			
Hay: (Avg Lbs _____ for _____ days)	Bales Sqr			
	Bales Rnd			
Vet and Vet Supplies:	Head			
Hand Tools:				
Horse Feed: (Avg Lbs _____ per day for _____ horses)	Lbs.			
Cow Feed:	Lbs.			
Labor: (Full Time)	Week			
Labor: (Part Time)	Hour			
Replacement Bulls:	Head			
Repair and Replacement - Equipment				
Repair and Replacement - Fences, Bldg. Etc				
Legal and/or Accounting:	Annual			
Dues:	Annual			
Travel Expenses:	Annual			
Insurance:	Annual			
Truck - cost of replacement after 4 yrs 25% per yr	Truck			
Mowing (# of Acres _____)	Hour			
Chopping (# of Acres _____)	Hour			
Pasture Renovation (# of Acres _____)				
Rye Grass Seed	Lbs.			
Bahia Grass Seed	Lbs.			
Roto-Plow	Hour			
Pasture Fertilization (# of Acres _____)				
Analysis _____	Ton			
Analysis _____	Ton			
Diesel Fuel	Gal.			
Other:				

INCOME & EXPENSE STATEMENT FOR GROVES

(Information supplied on this form is CONFIDENTIAL)

GROVE OWNER: _____

YEAR: _____

INCOME

	ROUND ORANGE	VALENCIA	GRAPEFRUIT	other: _____
TOTAL ACRES				
AGE				
TREES PER ACRE				
BOXES PER TREE				
PRICE PER BOX				
TOTAL GROSS INCOME				

COST OF PRODUCTION

GROVE PRACTICE	UNIT	AVG COST	TOTAL COST	GROVE PRACTICE	UNIT	AVG COST	TOTAL COST
<u>CULTIVATION:</u>				<u>REMOVING TREES:</u>			
Hand Hoe	Hr.			Pulling Trees Tractor	Hr.		
Machine Hoe	Hr.			Bulldozer	Hr.		
Rotavate	Hr.			Front End Loader	Hr.		
Disc. 7'	Acre						
Disc. 9'-10'	Acre			<u>GENERAL PRUNING:</u>	Hr.		
Chop	Acre						
Mow	Hr.			<u>HEDGING:</u>			
Herbicide	Acre			Side by Side	Hr.		
Plow	Hr.			Double Side	Hr.		
Vine Puller	Hr.						
				<u>TOPPING:</u>	Hr.		
<u>SPRAYING:</u>							
Hand Sprayer	Hr.			<u>REMOVE BRUSH:</u>			
Hand Sprayer	Tank			Haul out of Grove	Hr.		
Ag. Tech Spray	Tank			Bush Hog-Brush Hog-Chop	Hr.		
Span Sprayer	Acre			Mow (Brush Cutter)	Hr.		
Boom Sprayer	Tank						
<u>DUSTING:</u>				<u>COLD PROTECTION:</u>			
Ground Application	Acre			Stand-by	Hr.		
Aerial Application	Acre			Per Man	Nite		
				Firing	Hr.		
<u>FERTILIZING:</u>				Per Man	Nite		
Dry (Bag)	Acre						
Dry (Bulk)	Acre			<u>BANKING & UNBANKING:</u>			
Liquid	Acre			Hand Labor	Hr.		
Lime & Dolomite	Acre			Mechanical	Hr.		
Fertigation	Acre						
				<u>OTHER RATES:</u>			
<u>FERTILIZING YNG. TREES:</u>				Truck with Driver	Hr.		
Hand Labor	Hr.			Tractor with Driver	Hr.		
Fert. Spreader	Hr.			Powersaw with Oper.	Hr.		
				Powersaw w/o Oper.	Hr.		
<u>IRRIGATION:</u>				Plant trees (per man)	Hr.		
Permanent Overhead	Acre			Mechanic Labor	Hr.		
Perforated Pipe	Acre						
Micro-Jet	Acre			Pick & Haul:	Box		
Grove Maintenance under Contract with:						Amount:	

INCOME & EXPENSE STATEMENT FOR HORSE BREEDING
 (Information supplied on this form is CONFIDENTIAL)

Breeder: _____
 Breed: _____
 Year: _____

Income

	<u>Number</u>	<u>Avg. Income</u>	<u>Total Income</u>
Sale of Horses:			
Stud Fees:			
Other Income:			

Expenses

	<u>Unit</u>	<u>Number</u>	<u>Unit Price</u>	<u>Total Price</u>
Feed: Avg. lbs. per day per horse	Lbs.			
Hay: Avg. lbs. per day per horse for days	Rnd. Bales			
	Sq. Bales			
Stud Fees	N/A			
Artificial Insemination Fees	Head			
Vet & Vet Supplies	Head			
Advertising	N/A			
Tack	N/A			
Hand Tools	N/A			
Supplies	N/A			
Labor (full time)	Week			
Labor (part time)	Hr.			
Farrier	Head			
Repair & Replacement Equipment	N/A			
Repair & Replacement Fences, Bldgs, etc.	N/A			
Legal & Accounting	N/A			
Dues & Subscriptions	N/A			
Insurance	N/A			
Mowing (Acres)	Hour			
Pasture Renovation (Acres)				
Type of grass seed _____	Lbs.			
Type of grass seed _____	Lbs.			
Roto-Plow	Hour			
Pasture Fertilization (Acres)				
Analysis _____	Ton			
Analysis	Ton			
Other				