

**Offices of the  
Pasco County Property Appraiser**

**DADE CITY**

East Pasco Government Center  
14236 6<sup>th</sup> Street, Suite 101  
Dade City, FL 33523-3411  
(352) 521-4433 Main No.  
(352) 521-4411 Fax  
Hours: M – F / 8:00 – 5:00

**NEW PORT RICHEY**

West Pasco Government Center  
8731 Citizens Drive, Suite 130  
New Port Richey, FL 34654-5572  
(727) 847-8151 Main No.  
(727) 847-8013 Fax  
Hours: M – F / 8:00 – 5:00

**GULF HARBORS**

Gulf Harbors Tax Collector's Office  
4720 U.S. Highway 19  
New Port Richey, FL 34652  
(727) 847-8151 Main No.  
(727) 834-3885 Fax  
Hours: M,W,F / 8:30 – 5:00  
Extended Hours:  
T,TH / 7:30 – 6:00 SAT / 9:00 - 1:00

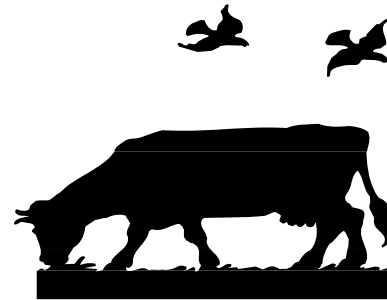
**LAND O' LAKES**

Central Pasco Professional Center  
4111 Land O' Lakes Blvd., Suite 206  
Land O' Lakes, FL 34639  
(813) 929-2780 Main No.  
(813) 929-2784 Fax  
Hours: M – F / 8:00 – 5:00

**Internet Address:**

<http://appraiser.pascogov.com>

**UNDERSTANDING  
AGRICULTURAL  
CLASSIFICATION**



**Explaining Tax-Saving Method**



**Presented by**

**Mike Wells**  
**Pasco County**  
**Property Appraiser**  
**Pasco County, Florida**

**Mike Wells**  
**Pasco County Property Appraiser**

Dear Property Owner:

As your Property Appraiser, it is my responsibility to assess all property fairly and equitably in accordance with Florida law. One aspect of this responsibility is to determine which lands qualify for agricultural classification.

This brochure contains answers to some of the most commonly asked questions about agricultural classification of lands. If you have a specific question that this brochure does not address or any questions about your assessment, please do not hesitate to speak with a member of my staff.

It should be noted that the Property Appraiser does not set tax rates and does not determine the amount of taxes you pay. The various taxing authorities such as city, county commission, school board, and other taxing bodies establish those rates.

Sincerely,

A handwritten signature in black ink that reads "Mike Wells".

Mike Wells  
Pasco County Property Appraiser

**QUESTIONS AND ANSWERS  
ABOUT  
AGRICULTURAL  
CLASSIFICATION**

**What is an agricultural classification?**

In accordance with Florida Statute 193.461, the Property Appraiser classifies land within the county as either agricultural or non-agricultural. Lands which are classified as agricultural are assessed based on their agricultural value.

**What lands qualify?**

No lands shall qualify for an agricultural classification unless an application is filed between **January 1 and March 1** of the tax year.

Only lands which are used primarily for bona fide agricultural purposes, shall be classified as agricultural. "Bona fide agricultural purposes" means good faith commercial agricultural use of the land. The commercial agricultural use must be in place prior to January 1 of the tax year in which application is made.

**Should timely application not be made, what is my recourse?**

An applicant who is qualified to receive an agricultural classification may file a petition with the Value Adjustment Board requesting the classification be granted. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances to warrant the granting of the classification, the Property Appraiser or Value Adjustment Board may grant the classification.

**Are there zoning restrictions for an agricultural classification?**

Zoning is a factor to be taken into consideration when determining whether the use of the land for agricultural purposes is bona fide. Pasco County zoning regulations allow commercial agricultural activity on AR, AC or I-2 zoned property. Parcels zoned AR must have a minimum of five acres.

**What information is necessary to complete an agricultural application?**

- Property identification number.
- Legal description.
- Identification of use and length of time so utilized.
- Agricultural income and expense for the property.
- If leased, a copy of the lease.
- Zoning of the property.

**What are some of the factors considered in determining commercial agricultural use?**

- The length of time the land has been so utilized.
- Whether the use has been continuous.
- Size, as it relates to a specific agricultural use.
- The purchase price.
- Whether an effort has been made to care for the land in accordance with commercial agricultural practices.
- The condition of the property.
- The present market value of the property as agricultural land.
- The income produced by the property.
- The productivity of the land in its present use.
- The economic merchantability of the agricultural product.

**Will there be an inspection of the property?**

Yes, property owners making an original application can expect a field inspection before their application is processed. Lands receiving an agricultural classification are re-inspected annually.

**If my application is approved, must I reapply each year?**

The owner of land that was classified as agricultural in the previous year will receive by February 1 of each year a notice from the Property Appraiser. These property owners need not reapply. If, however, there has been any change in ownership or agricultural use, a new application must be filed.

**How will I be notified and what recourse do I have should my agricultural application be denied?**

The Property Appraiser’s office will notify the landowner in writing, on or before July 1, should the agricultural classification be denied. The notification will advise the landowner of his or her right to appeal and of the filing deadline for such appeal.

**How many parcels receive the agricultural classification in Pasco County?**

For tax year 2010, there were 5,594 agricultural parcels in Pasco County. This number represented 2.2 percent of the total parcel count in the county. However, these 5,594 parcels accounted for 176,421 acres or 36.7 percent of the total county area. The agricultural acreage was divided among the following categories.

Use	Acres	Percentage
Citrus	9,452	5.36
Cropland	2,053	1.17
Dairy/Feedlots	1,309	.74
Grazing	99,220	56.24
Hayfields	8,028	4.55
Horse Farms	2,339	1.33
Nurseries	854	.48
Poultry	142	.08
Swamp/Waste	29,152	16.52
Timberland	23,785	13.48
Misc. (grapes, pecans, peaches, pears, ostriches)	87	.05
<b>Total</b>	<b>176,421</b>	<b>100</b>