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

FLORIDA DEPARTMENT OF REVENUE

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)	Kevin J. Lilly Nassau County Property Appraiser 96135 Nassau Place, Ste. 4 Yulee, FL 32097
Property Address			
Phone			

Parcel identification number or legal description

Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use
Citrus		yrs
Cropland		yrs
Grazing land Number of livestock _____		yrs
Timberland		yrs
Poultry, swine, or bee yards		yrs
Aquaculture products		yrs
Other :		yrs

Agricultural Income from this Property
Complete for the past 4 years.

Year	Crop or Use	Gross Income	Expense	Net Income
20___				
20___				
20___				
20___				

Date purchased	Purchase price

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 _____ (Date) for the above described property.

Signature, property appraiser or designee	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

KEVIN J. LILLY A.S.A., C.F.A
Nassau County Property Appraiser
Consistent, Fair, Efficient
WWW.NCPAFL.COM

96135 Nassau Place, Ste. 4
Yulee, FL 32097
Office: 904-491-7300
Fax: 904-491-3629

Agricultural Classification Application - Additional Information Questionnaire

Name: _____ Date: _____

PIN: _____

1. What was the condition or use of your land (agriculturally speaking) at the time of purchase?

   _____

2. Please describe the condition or use of your land (agriculturally speaking) at the time the application was submitted:

   _____

3. Did you purchase this land with the intent of receiving income from its productivity? _____

   If yes, please describe: _____

4. Did you file Schedule F on your Internal Revenue Service Return? _____
   If yes, please submit a copy with this questionnaire.
   Please note: This information will be kept confidential.

5. Are you listed with the Farm Service Agency as a farm operator? _____

   Are you under any cost share programs with that agency? _____

6. Do you have, or have you had anyone prepare, a management plan (present and future utilization)

   for your lands? _____
   If yes, please submit a copy with this questionnaire.

7. IF YOUR LAND IS BEING USED IN A MANNER OTHER THAN TIMBER PRODUCTION, PLEASE COMPLETE THE FOLLOWING: (on next page)

Utilization Type	Acres Used	Number of Years	Income Per Year
Corn			
Soybeans			
Tobacco			
Cotton			
Hay (Forage Crops)			
Vegetables			
Polyethylene Mulch Farming			
Poultry			
Grazing Land			
Other			

Livestock Type	How Many	Income Per Year
Cows		
Sheep		
Goats		
Poultry		
Horses		
Other		

8. Do you lease your land to others for agricultural purposes? _____

9. If yes, price per acre: Cropland $ _____ Forage (Hay) $ _____ Other $ _____ (Per Year)

What were your net proceeds? _____

QUESTIONS 10, 11 & 12 ARE ONLY FOR THOSE APPLICANTS WITH TIMBERLAND

10. If your land is not presently in pine production, are there any factors that would prevent it from being converted to timberland?_____

11. Please complete the following to the best of your knowledge:

Land Usage	Acres	Age of Trees	Cutting Plan
Upland Pine Production			
Upland Hardwoods			
Lowland Hardwoods (creek runs, river sloughs, moderately low—wet areas, etc.)			
Swamp			
Other			

12. Have you ever sold any timber off of the land in which the application is being submitted? _____

If yes, what are your reforesting plans? _____

When did the sale of timber occur? _____

ALL APPLICANTS MUST COMPLETE THE FOLLOWING:

13. Have you previously, or do you now, have agriculture classification on land you own(ed) in this or any other Florida county? _____ If yes, please list the county. _____

14. Do you have any machinery or equipment (tangible personal property -TPP) you use to maintain your land?_____

15. If yes to #14, have you filed your TPP Tax Return with this office? _____

Please note: If equipment is used on the land, in conjunction with your AG operation, you will need to file a Tangible Personal Property Tax Return. *(See Attached DR-405 form)*

16. Would you consider that your land is being used ***primarily*** for Bona Fide* commercial agricultural purposes? _____ **Bona Fide meaning Good Faith*

17. Is the income derived from your land, your primary source of revenue? _____

    If no, what percentage does it represent? _____%

18. Is your land being leased for hunting purposes? _____

    If yes, at what price per acre? $ _____

19. Has your land been allowed to lay fallow? _____

    If yes, for how many years? _____

20. Please provide copies of receipts of purchases and/or sales that you have on this property for the agricultural use for this application you are submitting.

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

I understand that if this parcel is no longer being used for bona fide agricultural purposes, it is my responsibility to notify the property appraiser of the change in classified use.

Signature _____ Date _____

If you use machinery or equipment on the land that you are applying for agricultural exemption a Tangible Personal Property form needs to be filed along with the Greenbelt application.

Farm, Grove, and Dairy Equipment: List all types of agricultural equipment you owned on January 1st. Describe property by type, manufacturer, model number, and year acquired. E*xamples;* 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, disc, fertilizer distributors.

All Tangible Personal Property accounts are eligible to receive up to a $25,000 exemption. In order to receive the exemption, a Tangible Personal Property return (DR-405) must first be timely filed. All new businesses are required to file this return in order to receive the exemption.

☐ No, I do not own equipment that is used on my Greenbelt (AG) property.

☐ Yes, I do own and use equipment that is used on my Greenbelt (AG)property. If yes a (DR-405) form needs to be filed along with your Greenbelt (AG) Application.

Please be sure to *check* the appropriate box and *sign* and *date* this document.

_____ _____

Signature **Date**

If you have any questions with the Tangible Personal Property form, please call Jackie Wagner at (904) 491-7317.

Kevin J. Lilly, C.F.A., A.S.A.
Nassau County Property Appraiser
Attn: TPP Department
96135 Nassau Place, Suite 4
Yulee FL 32097

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

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

Return to property appraiser by **April 1** to avoid penalty.

Nassau 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

2. Physical location (no PO Boxes)

3. Do you file a TPP tax return under any other name? ☐ Yes ☐ No

Name on most recent return or tax bill

4. Date you began business in this county

5. Fiscal year end date

If before 12/31 last year, does this return reflect additions/deletions through Dec 31? ☐ Yes ☐ No

6. Type or nature of your business

Trade levels (check all that apply) ☐ Retail ☐ Wholesale ☐ Manufacturing ☐ Professional ☐ Service ☐ Agricultural ☐ Leasing/rental ☐ Other, specify:

7. Did you file a TPP return in this county last year? ☐ Yes ☐ No

Name and location

8. Former owner of business

9. If sold, to whom? Date sold

	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	

☐ $25,000 ☐ Widowed ☐ Blind ☐ Total disability ☐ 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.

Name and Address of Owner or Lessor	Description	Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Lease Purchase Option Yes	Lease Purchase Option No
						☐	☐
						☐	☐
						☐	☐

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.

INSTRUCTIONS

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

See line and column instructions on page 4.

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.