



# Bill Furst

## SARASOTA COUNTY PROPERTY APPRAISER

2001 Adams Lane, Sarasota, FL, 34237 | Ph: 941.861.8200 | F: 941.861.8260 | [www.sc-pa.com](http://www.sc-pa.com)

December 30, 2025

Dear Property Owner:

Per Section 193.461, Florida Statutes, the Property Appraiser is required to annually classify all county lands as agricultural or non-agricultural for assessment purposes.

For lands classified as agricultural, we determine an equitable assessment by considering the cost, market, and income approaches. Since these lands are fundamentally income-producing properties, the most significant emphasis is on the income approach. This method computes the assessment by capitalizing the net income (gross income minus expenses).

Therefore, the accuracy of your property's assessment hinges on the validity of the income and expense data used to calculate this net income. As the owner/operator of the agricultural endeavor, you are the sole source of this information—only you know the actual costs, productivity, and income received.

It is in your best interest to provide this information as soon as possible. We consider all income and expense information confidential and will store and process it with due care and attention.

Furthermore, under Section 194.034, Florida Statutes, a petitioner is prohibited from using information requested and not received by this office before the Special Magistrate 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](mailto:AG@sc-pa.com), or visit our website for more information on agricultural classifications<sup>1</sup>.

Respectfully,

Bill Furst, CFA  
Sarasota County Property Appraiser

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



# 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** 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)	
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	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.)

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_____	_____
Signature, property appraiser	Date

# 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>COLD PROTECTION:</u>			
<u>DUSTING:</u>				Stand-by	Hr.		
Ground Application	Acre			Per Man	Nite		
Aerial Application	Acre			Firing	Hr.		
				Per Man	Nite		
<u>FERTILIZING:</u>							
Dry (Bag)	Acre			<u>BANKING &amp; UNBANKING:</u>			
Dry (Bulk)	Acre			Hand Labor	Hr.		
Liquid	Acre			Mechanical	Hr.		
Lime & Dolomite	Acre						
Fertigation	Acre			<u>OTHER RATES:</u>			
				Truck with Driver	Hr.		
<u>FERTILIZING YNG. TREES:</u>				Tractor with Driver	Hr.		
Hand Labor	Hr.			Powersaw with Oper.	Hr.		
Fert. Spreader	Hr.			Powersaw w/o Oper.	Hr.		
				Plant trees (per man)	Hr.		
<u>IRRIGATION:</u>				Mechanic Labor	Hr.		
Permanent Overhead	Acre						
Perforated Pipe	Acre			<u>Pick &amp; Haul:</u>	Box		
Micro-Jet	Acre						
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				

**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:				

## 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, 2026.**

DATE: \_\_\_\_\_ SIGNED: \_\_\_\_\_

**Sign and return on or before March 1, 2026**

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