



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 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, or visit our website 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

Section 193.461, Florida Statutes

DR-482
R. 01/23
Rule 12D-16.002,
F.A.C.
Effective 01/23

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.				
				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					
Aquaculture products			yrs					
Other :			yrs					
				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 _____ 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.)

--

Signature, property appraiser

Date

INCOME & EXPENSE STATEMENT FOR GROVES

(Information supplied on this form is CONFIDENTIAL)

GROVE OWNER: _____

YEAR: _____

INCOME

	<u>ROUND ORANGE</u>	<u>VALENCIA</u>	<u>GRAPEFRUIT</u>	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>SPRAYING:</u>				<u>TOPPING:</u>	Hr.		
Hand Sprayer	Hr.						
Hand Sprayer	Tank			<u>REMOVE BRUSH:</u>			
Ag.Tech Spray	Tank			Haul out of Grove	Hr.		
Span Sprayer	Acre			Bush Hog-Brush Hog-Cho	Hr.		
Boom Sprayer	Tank			Mow (Brush Cutter)	Hr.		
<u>DUSTING:</u>							
Ground Application	Acre			<u>COLD PROTECTION:</u>			
Aerial Application	Acre			Stand-by	Hr.		
<u>FERTILIZING:</u>				Per Man	Nite		
Dry (Bag)	Acre			Firing	Hr.		
Dry (Bulk)	Acre			Per Man	Nite		
Liquid	Acre						
Lime & Dolomite	Acre			<u>BANKING & UNBANKING:</u>			
Fertigation	Acre			Hand Labor	Hr.		
<u>FERTILIZING YNG. TREES:</u>				Mechanical	Hr.		
Hand Labor	Hr.						
Fert. Spreader	Hr.			<u>OTHER RATES:</u>			
<u>IRRIGATION:</u>				Truck with Driver	Hr.		
Permanent Overhead	Acre			Tractor with Driver	Hr.		
Perforated Pipe	Acre			Powersaw with Oper.	Hr.		
Micro-Jet	Acre			Powersaw w/o Oper.	Hr.		
				Plant trees (per man)	Hr.		
				Mechanic Labor	Hr.		
				<u>Pick & Haul:</u>	Box		

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 _____

6) GROVE:

Early & Mids:
Age _____ Acres _____
Age _____ Acres _____
Age _____ Acres _____
Valencias:
Age _____ Acres _____
Age _____ Acres _____
Age _____ Acres _____
Grapefruit:
Age _____ Acres _____
Age _____ Acres _____
Age _____ Acres _____
Age _____ Acres _____

2) FIELD CROPS:

Type _____ Acres _____
Type _____ Acres _____
Type _____ Acres _____

3) NURSERY:

In Pots Acres _____
In Ground Acres _____

Other Varieties:

Type _____
Age _____ Acres _____
Type _____
Age _____ Acres _____
Type _____
Age _____ Acres _____

4) TIMBER:

Planted Acres _____
Native Acres _____

5) HORSE BREEDING:

Breed _____
Broodmares Number _____
Studs Number _____
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