

If you are not intending to produce an agricultural product that you intend to sell for profit as a legitimate agricultural business you DO NOT qualify for Agricultural Classification.

Instructions for Application for Agricultural Classification of Lands

1. Fully complete and return both the Application for Agriculture Classification of Lands DR 482 as well as the Additional Information Request. **Both forms must be completed in their entirety as the questions apply in order to be considered for review.**

2. Sign and date **BOTH** forms.

3. Forms must be completed and returned to the Baker County Property Appraiser's Office by **March 1, 2025.**

In order to be considered for Agricultural Classification, Florida law states you must be involved in a Bona Fide Commercial Agricultural Practice (FS 193.461). Department of Revenue rule 12D-5.001 defines this as follows: Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity- for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation therefore must be viewed from the standpoint of the fee owner and measured in light of his/her investment.

An Agricultural Classification, more commonly known as "Greenbelt", is not an exemption, although, it can lower your assessed value and consequently the amount of taxes owed. Rather, it is a classification of different types of agricultural property such as timber, pasture, cropland and nurseries, etc.

Only lands primarily used for bona fide agricultural purposes shall receive an Agricultural Classification. "Bona fide agricultural purposes" means a good faith commercial agricultural use of the land.

Lands not considered for Agriculture Classification will be valued at market value.

If you feel you do not meet the above criteria and are not eligible for this classification please sign and return the bottom portion of this page.

I, the undersigned **DO NOT** qualify for Agriculture Classification of Lands, and do not wish to apply.

Name _____ Date _____

Parcel ID # _____

Contact Person:

Timothy P. Sweat, CFA
904-259-3191

Email: bakerpa@bakercountyfl.org

Office Hours: Monday – Friday 8:30 AM – 5:00 PM

Additional Information Request

Timothy P. Sweat, C.F.A
Baker County Property Appraiser

Name: _____ Parcel Id#: _____ Tax Year _____

ALL APPLICANTS MUST COMPLETE THE FOLLOWING:

AGRICULTURAL OPERATION MUST BE IN FULL CAPACITY AS OF JANUARY 1 OF THE CURRENT YEAR.

1. Please describe the condition of your land, agriculturally speaking at the time of purchase. (Cut-over timberland, active cropland, fallow, improved pasture, etc....)

2. Please describe the condition of your land, agriculturally speaking at the time of this application. (What present agricultural activity is taking place on your land?)

3. Were any tobacco or peanut allotments included with your purchase? Yes _____ No _____

4. Did you purchase this land with the intent of receiving income from its productivity? Yes _____ No _____

5. Do you plan to be or are you now actively involved in commercial agriculture business such as selling of timber, reforestation of timberland, buying and selling cattle or other livestock, row cropping, vegetable production, fiber production, hay production, berry production, etc..... Yes _____ No _____
If yes, what is the nature of your business?

6. Did you file Schedule F (Profit or Loss from Farming) with your IRS Income Tax Return? Yes _____ No _____

7. Are you listed with the Farm Service Agency, formerly ASCS as a farm operator? Yes _____ No _____

8. Have you had anyone prepare a management plan (a recommendation plan of present and future use) for your land? If you are filing for an agricultural classification on timber, you **MUST PROVIDE A TIMBER OPERATION MANAGEMENT PLAN**.
Yes _____ No _____ If yes, please enclose a copy with this application.

8A. If No, what are your plans for this property. Please describe in detail.

9. Are you a landowner in other Florida counties? Yes _____ No _____ If yes, what county. _____ Do you receive Agriculture Classification on these lands? Yes _____ No _____

10. Do you own or lease any equipment to maintain your land? (Ex: tractors, harrows, etc....) Yes _____ No _____
If yes, what type of equipment is being used to maintain your land?

11. Have you filed a personal property tax return (DR 405) with this office? Yes _____ No _____
If No, you must file a return with the Property Appraiser's Office by April 1, 2025, if you own any equipment used in connection to maintain your property. Examples of Tangible Equipment would be: bulldozers, mowers, blades, balers, tractors, all types of dairy equipment, discs, fertilizers distributors, sprinklers, irrigation pipe, hand and power sprayers, etc.

12. Is your property being leased for hunting purposes? Yes _____ No _____ If Yes, what is the price per acre? _____

13. Would you consider that that your land is being used **primarily for BONA FIDE Commercial Agricultural purposes?**
Yes _____ No _____ (BONA FIDE Agriculture Purpose means "Good Faith Commercial Agriculture Use of Land")

Timberland Applicants

1. If your land is currently **NOT** planted in timber, are there any factors that would prevent it from being planted? Yes _____ No _____

Please Explain: _____

2. Have you sold any timber since you took ownership of the land? Yes _____ No _____
If yes, what are your reforestation plans?

3. Was all the merchantable timber removed from your land prior to you taking ownership?
Yes _____ No _____ (Merchantable meaning trees suitable to harvest as pulp or lumber.)

IF YES:

3A. Do you know how long the trees have been removed? _____ Years

3B. Did the prior owner or you reforest it? Yes _____ No _____

If No, what are your plans for reforestation?

3C. Were any seed trees left for natural regeneration? Yes _____ No _____

If merchantable or pre-merchantable trees are located on your land please complete the following to the best of your knowledge:

Utilization	Acres	Age of Trees
Upland Pine Production Planted		
Upland Pine Production Natural 80-90% Pine		
Pine/Hardwood Mix (% Pine Represents %)		
Upland Hardwoods		
Lowland Hardwoods (creek runs, river sloughs, low wet areas)		
Swamp (cypress, gum bay, etc...)		
Ornamentals		
Other		

ALL APPLICANTS PLEASE SIGN AND DATE BELOW

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

Signature _____ Date _____



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:			
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
Other :			yrs
Agricultural Income from this Property Complete for the past 4 years.			
Year		Crop or Use	Gross Income
20__			
20__			
20__			
20__			
Date purchased		Purchase price	
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? <input type="checkbox"/> yes <input type="checkbox"/> no			
Is the real property leased to others? If yes, attach copy of lease agreement. <input type="checkbox"/> yes <input type="checkbox"/> no			
Has the real property been zoned to a nonagricultural use at the request of the owner? <input type="checkbox"/> yes <input type="checkbox"/> 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.			
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural			
<input type="checkbox"/> 2. Application disapproved and agricultural classification of lands denied on all lands			
<input type="checkbox"/> 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	

For Timber Management Plans you may contact the local county forester or the listed forestry consultants below:

Contact for Callahan Timber Co Inc

James Coleman
P.O. Box 87
Callahan, FL 32011
(904) 879-3702
Fax: (904) 879-5024

Contact for Flatwoods Management LLC

Doug Moore
(904)545-0602
mmdairy@bellsouth.net

Contact for North Florida Timber Dealers, Inc.

Brian Thomas
P.O. Box 1507
Lake City, FL 32056
(386) 397-9187
(386) 752-6646
nftimber@bellsouth.net

Contact for Sustain Abilities Land Management

Sara Creel
(352) 339-1520
sara.eve.creel@gmail.com

American Forest Management, Inc.

Mike Calder
13570 NW 101st Drive, Suite 500
Alachua, FL 32615
(386) 518-6344
(352) 221-0021
Mike.calder@amforem.biz

Requirements for Agricultural Classification of Lands

Requirements for Agricultural Classification of Lands

Florida Statute 193.461 is intended to provide a means whereby lands actively used for “good faith” agricultural purposes are assessed on a basis of their probable income from normal agricultural use, rather than being based on market value. This is intended to provide a level of taxation on agricultural lands that normal agricultural income can support, thus making it economically possible to continue such usage. It is a privilege that should not be abused.

Complete the application and return it to the Property Appraiser’s office. The application must be signed and returned by March 1st. Remember to provide supporting documentation with your application such as proof of purchase or sale of agricultural products.

January 1st is the statutory assessment date. Therefore, the property must be in bona fide commercial agricultural use, or reasonable effort must have been made and continue to be made, by this date. If the landowner is leasing the land to another party, then a written lease is required. A copy of this lease must be provided to our office.

Bona fide leases shall include:

- A start date and end date. The lease must be in effect on January 1st.
- Names of the land owner and tenant (lessor and lessee)
- Number of acres leased
- Address or legal description of parcel leased
- Rental rate per unit (if applicable)
- Use of the leased land
- Terms of the lease

A lease alone is not sufficient evidence that a parcel is in commercial agricultural use. A field inspection of the property will be completed, and additional information may be requested if deemed necessary to determine your agricultural status.

All information submitted will be held in strict confidence, as mandated by Florida Statute 195.027. All applications are field checked to verify the usage and to ensure correct assessments.

If the agricultural classification is approved, you will receive an agricultural classification renewal receipt no later than January 31st of each year. Please read this receipt carefully, as it is effectively your application for that year. Agricultural classification is considered for renewal on an annual basis. The application can still be denied if the operation does not continue to meet the proper criteria.

Additional information may be requested from the property owner to determine the continuance of eligibility. This information may include IRS Form 1040F or equivalent from the most recent year’s federal tax return as well as other proof of purchase or sale of agricultural goods.

If equipment or machinery is being used for the commercial agricultural use, a Tangible Personal Property Tax Return must be submitted with the application.

The curtilage acreage (acreage devoted to a home site) cannot receive agricultural classification and will be assessed at market value. No agriculturally classified land is eligible to receive assessment limitations as set forth in Florida Statute 193.155. Therefore, the home and curtilage are assessed separately, still allowing the owner the privilege of homestead exemption. This will not affect the guidelines for qualifying for agricultural classifications on the remaining land.

Need more information? Please call (904) 259-3191 or visit www.bakerpa.com.

Property Tax Rules – Florida Administrative Code Published as of November 2019

12D-5.001	Agricultural Classification, Definitions
12D-5.003	Dwellings on Agriculturally Classified Land
12D-5.004	Applicability of Other Factors to Classification of Agricultural Lands

12D-5.001 Agricultural Classification, Definitions.

- (1) For the purposes of Section 193.461, F.S., agricultural purposes does not include the wholesaling, retailing, or processing of farm products, such as by a canning factory.
- (2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.
- Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History—New 10-12-76, Formerly 12D-5.01.*

12D-5.003 Dwellings on Agriculturally Classified Land.

The property appraiser shall not deny agricultural classification solely because of the maintenance of a dwelling on a part of the lands used for agricultural purposes, nor shall the agricultural classification disqualify the land for homestead exemption. So long as the dwelling is an integral part of the entire agricultural operation, the land it occupies shall be considered agricultural in nature. However, such dwellings and other improvements on the land shall be assessed under Section 193.011, F.S., at their just value and added to the agriculturally assessed value of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History—New 10-12-76, Formerly 12D-5.03.

12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands.

- (1) Other factors enumerated by the court in *Greenwood v. Oates*, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:
- (a) Opinions of appropriate experts in the fields;
 - (b) Business or occupation of owner; (Note that this cannot be considered over and above, or to the exclusion of, the actual use of the property.) (See AGO 70-123.)
 - (c) The nature of the terrain of the property;
 - (d) Economic merchantability of the agricultural product; and,
 - (e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.
- (2) Other factors that are recommended to be considered are:
- (a) Zoning (other than Section 193.461, F.S.), applicable to the land;
 - (b) General character of the neighborhood;
 - (c) Use of adjacent properties;
 - (d) Proximity of subject properties to a metropolitan area and services;
 - (e) Principal domicile of the owner and family;
 - (f) Date of acquisition;
 - (g) Agricultural experience of the person conducting agricultural operations;
 - (h) Participation in governmental or private agricultural programs or activities;

- (i) Amount of harvest for each crop;
 - (j) Gross sales from the agricultural operation;
 - (k) Months of hired labor; and,
 - (l) Inventory of buildings and machinery and the condition of the same.
- (3) A minimum acreage cannot be required for agricultural assessment in determining whether the use of the land for agricultural purposes is bona fide.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History—New 10-12-76, Amended 11-10-77, Formerly 12D-5.04, Amended 11-1-12.

The 2020 Florida Statutes

Title XIV

TAXATION AND FINANCE

Chapter 193

ASSESSMENTS

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—

(1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) Lands may not be classified as agricultural lands unless a return is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted in this section for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 must file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the classification, the value adjustment board may grant the classification for the current year. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies

the application. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county.

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- a. The length of time the land has been so used.
- b. Whether the use has been continuous.
- c. The purchase price paid.
- d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
- f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- g. Such other factors as may become applicable.

2. Offering property for sale does not constitute a primary use of land and may not be the basis for denying an agricultural classification if the land continues to be used primarily for bona fide agricultural purposes while it is being offered for sale.

(c) The maintenance of a dwelling on part of the lands used for agricultural purposes does not in itself preclude an agricultural classification.

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. If a county has waived the requirement that an annual application or statement be made for classification of property pursuant to paragraph (a), the county may, by a majority vote of its governing body, waive the notice and certification requirements of this paragraph and shall provide the property owner with the same notification provided to owners of land granted an agricultural classification by the property appraiser. Such waiver may be revoked by a majority vote of the county's governing body. This

paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

(4) The property appraiser shall reclassify the following lands as nonagricultural:

(a) Land diverted from an agricultural to a nonagricultural use.

(b) Land no longer being utilized for agricultural purposes.

(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture as defined in s. 597.0015; algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.

3. Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

(7)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as agricultural lands for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to such program or successor programs. Lands

under these programs which are converted to fallow or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre on a single-year assessment methodology while fallow or otherwise used for nonincome-producing purposes. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to \$50 per acre, on a single-year assessment methodology, during the 5-year term of agreement. However, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(b) Lands classified for assessment purposes as agricultural lands that participate in a dispersed water storage program pursuant to a contract with the Department of Environmental Protection or a water management district which requires flooding of land shall continue to be classified as agricultural lands for the duration of the inclusion of the lands in such program or successor programs and shall be assessed as nonproductive agricultural lands. Land that participates in a dispersed water storage program that is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(c) Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

(8) Lands classified for assessment purposes as agricultural lands, which are not being used for agricultural production due to a hurricane that made landfall in this state during calendar year 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as otherwise provided by law.

History.—s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234; s. 3, ch. 76-133; s. 15, ch. 82-208; ss. 10, 80, ch. 82-226; s. 1, ch. 85-77; s. 3, ch. 86-300; s. 23, ch. 90-217; ss. 132, 142, ch. 91-112; s. 63, ch. 94-353; s. 1468, ch. 95-147; s. 1, ch. 95-404; s. 1, ch. 98-313; s. 1, ch. 99-351; s. 3, ch. 2000-308; s. 4, ch. 2001-279; s. 15, ch. 2002-18; s. 2, ch. 2003-162; s. 43, ch. 2003-254; s. 1, ch. 2006-45; s. 2, ch. 2008-197; ss. 1, 11, ch. 2010-277; HJR 5-A, 2010 Special Session A; s. 2, ch. 2011-206; s. 15, ch. 2012-83; s. 6, ch. 2013-72; s. 1, ch. 2013-95; s. 2, ch. 2014-150; s. 1, ch. 2016-88; s. 1, ch. 2018-84; s. 12, ch. 2018-118.

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.

Baker ☒ County Tax year Select Year

Business name (DBA-Doing Business As) and mailing address:

Federal Employer
Identification Number

-

NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge <input type="text"/> Phone <input type="text"/> Business/corporate name <input type="text"/>	6. Type or nature of your business Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: <input type="text"/>
2. Physical location (no PO Boxes) <input type="text"/>	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location <input type="text"/>
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill <input type="text"/>	8. Former owner of business <input type="text"/>
4. Date you began business in this county <input type="text"/>	9. If sold, to whom? <input type="text"/> Date sold <input type="text"/>
5. Fiscal year end date <input type="text"/> If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

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: <input type="text"/>			
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	

<input type="checkbox"/> \$25,000	Less	
<input type="checkbox"/> Widowed	Exemptions	
<input type="checkbox"/> Blind	Taxable	
<input type="checkbox"/> Total disability	Value	
<input type="checkbox"/> Other, specify	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.

DR-405, R. 01/18, Page 2

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.				Lease Purchase Option Yes No		
Name and Address of Owner or Lessor	Description		Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost			
							<input type="checkbox"/>		
							<input type="checkbox"/>		
							<input type="checkbox"/>		
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			

See instructions on pages 3 and 4.

INSTRUCTIONS

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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.