



# 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, 2024

Dear Property Owner:

Section 193.461, Florida Statutes, requires the Property Appraiser to annually classify, for assessment purposes, all lands within the county as either agricultural or non-agricultural.

For those lands classified as agricultural, three approaches are available to the Property Appraiser for determining an equitable assessment. They are the cost approach, market approach, and income approach. Although each approach is considered, agricultural lands are income-producing properties; therefore, the greatest emphasis is placed on the income approach.

Capitalizing a net income computes an assessment from this approach. The net income is the result of deducting expenses from gross income. Therefore, the accuracy of the assessment for your property depends on the validity of the income and expense information used to compute the net income. The quality and availability of the income and expense information lie entirely with you: the owner/operator of the agricultural endeavor. Only you know the actual costs, the productivity, and the income received from this productivity.

Please be advised that this office considers income and expense information confidential. You may be assured that we will store and process it as such. It would be to your benefit to join this office in its efforts to assign an equitable assessment to your property by providing the above information as soon as possible.

Also, please be advised that under the provisions of Section 194.034, Florida Statutes, a petitioner is prohibited from using information requested and not received by this office before the Special Master 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 web page for more information on agricultural classifications<sup>1</sup>.

Respectfully,

A handwritten signature in black ink, appearing to read "Bill Furst".

Bill Furst, CFA  
Sarasota County Property Appraiser

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



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

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

Section 193.461, Florida Statutes

**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				Agricultural Income from this Property Complete for the past 4 years.				
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use						
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income	
Cropland		yrs	20__					
Grazing land Number of livestock _____		yrs	20__					
			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.)

_____	_____
Signature, property appraiser	Date

**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:				

# 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

	Number	Avg. Income	Total Income
Sale of Horses:			
Stud Fees:			
Other Income:			

### Expenses

	Unit	Number	Unit Price	Total Price
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 _____ Type of grass seed _____ Roto-Plow	Lbs.			
	Lbs.			
	Hour			
Pasture Fertilization (Acres _____ ) Analysis _____ Analysis _____	Ton			
	Ton			
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, 2025.**

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

**Sign and return on or before March 1, 2025**

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