



Broward County Property Appraiser's Office
Agricultural Division
115 South Andrews Avenue, Room 111
Fort Lauderdale, FL 33301

Tel: (954) 357-6822
Tel: (954) 357-6162
Fax: (954) 357-8008
Web: www.bcpa.net

TO ANYONE MAKING AN INITIAL APPLICATION FOR AGRICULTURAL CLASSIFICATION

PLEASE BE ADVISED THAT YOU MUST FILL IN THE INITIAL APPLICATION FORM FOR AGRICULTURAL CLASSIFICATION COMPLETELY AND SUBMIT IT TO THE PROPERTY APPRAISER'S OFFICE BY MARCH 1ST OF THE YEAR FOR WHICH THE APPLICATION IS BEING MADE.

INCOMPLETE FORMS ARE NOT ACCEPTABLE AND WILL BE RETURNED TO THE APPLICANT FOR COMPLETION AND RESUBMISSION WITHIN THE STATUTORY DEADLINE. It is recommended that you first read the overview about agricultural classification at: <http://www.bcpa.net/ag.asp> To be considered bona fide, you must have any certificates, licenses or any other requirements of law before January 1st of the tax year in which you are applying for the agricultural classification.

You must provide the following information:

1. Name, address and daytime phone number
2. Property ID number
3. Brief legal description
4. The number of acres actually in use for agriculture as of January 1st of the year in question
5. The type of agricultural use and number of years in that use
6. The number of livestock on the property as of January 1st if applicable, indicating type of livestock
7. Income, expenses in previous years and the agricultural source of those amounts. (if zero, enter zero). Income and expenses after January 1st of the year of the initial application cannot be considered.
8. The date the property was purchased and the price
9. You must file a tangible personal property tax return for equipment and supplies used in connection with an agricultural operation by April 1st of the tax year. Either check the "yes" box and submit that return with the initial agricultural classification application or check "no", but indicate your intention to do so and the name it will be filed under in the space provided.
10. Indicate whether the property is leased and, if so, provide a signed, dated copy of that lease with the initial application.
11. Indicate whether the property has been rezoned to a non-agricultural use at the request of the owner.
12. In the final section declaring that the land for which the application is being made was being used for good faith commercial agricultural purposes as of January 1st, enter the year.
13. Check that all the information you have entered is correct and true, then sign and date in the spaces below. Your signature signifies an oath, under penalty of perjury, that the facts you have provided on the application form are true.

If you have any questions please contact Rhonda Gilbert at (954) 357-6822, e-mail rgilbert@bcpa.net or Patrick Shortsleeve at (954) 357-6162, e-mail pshortsleeve@bcpa.net



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



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Dear Agriculture Applicant:

There have been many questions as to what constitutes Tangible Personal Property (TPP). The following should assist you in filing a TPP return. If you are an owner-operator or if your land is leased, the person or entity having custody over the taxable Tangible Personal Property must complete and file a DR-405 form by April 1 of the year in question. Not filing a TPP report is an indication the property is not commercial and therefore not eligible for the Agricultural Classification as defined by Florida Statute 193.461. Further, failing to file a required TPP return would also subject you to a 25% penalty pursuant to Florida Statute 193.072.

Tangible Personal Property includes all items used in connection with running a business, including but not limited to machinery, equipment, and tools and supplies used in connection with a business (including a commercial agricultural operation). Tangible Personal Property does not include real estate (i.e., land, buildings, and other improvements attached to the property that cannot ordinarily be removed should the property be sold. Household goods and furnishings, licensed vehicles and stock held for resale are also not Tangible Personal Property.

The furniture, office equipment and supplies in a farm building on a commercial agricultural property are also taxable as TPP, as is any leased farm equipment or machinery. For more detailed information, the Florida Department of Revenue has guidelines available for review online (starting at page 50) at: <http://www.myflorida.com/dor/pdf/paguide.pdf>. A leasehold improvement is any improvement (including modifications and additions) to a property you lease. Improvements made to a property you lease should be listed by original cost of the improvement and year the improvement took place. Leasehold also includes any improvements made to any property without a permit which is often not required with Agricultural properties.

Livestock is not Tangible Personal Property, but items such as water troughs, gates, portable fencing, livestock supplies and stable implements are taxable as TPP items, as are the machinery, tools and equipment used to maintain the livestock, the land and the farm structures. On a horse farm, additional TPP items that may be present could include a set of practice jumps or other training equipment; saddles, bridles, and other tack which belong to the operator and are used in connection with the business of breeding, boarding or training of horses or riders.

For nurseries, row crops or grove operations, Tangible Personal Property includes water pumps and irrigation systems, portable greenhouses or shade houses, any machinery, tools and equipment used in connection with the propagating, planting, growing or harvesting of plants or maintaining the land, and supplies such as plant containers, ground covers, fertilizers, chemicals, etc. Plants or produce sold from trees or row crops are not Tangible Personal Property.

If you have any questions please contact me at (954) 357-6822, e-mail at rgilbert@bcpa.net or Patrick Shortsleeve at (954) 357-6162, e-mail pshortsleeve@bcpa.net

Sincerely,

A handwritten signature in black ink that reads "Rhonda Gilbert".

Rhonda Gilbert, CFE
Agriculture Analyst

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

DR-405, R. 12/11
Rule 12D-16.002, F.A.C.
Effective 11/12

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

Broward County Tax year

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

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	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: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location
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	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ 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	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	<input type="checkbox"/> \$25,000 <input type="checkbox"/> Widowed <input type="checkbox"/> Blind <input type="checkbox"/> Total disability <input type="checkbox"/> Other, specify _____	Less Exemptions	Taxable Value
Signature preparer	Print name	Preparer ID	Date		Penalties	
Address		Phone		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.				Lease Purchase Option	
Name and Address of Owner or Lessor	Description			Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes	No		
								<input type="checkbox"/>	<input type="checkbox"/>		
								<input type="checkbox"/>	<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, 23, and 24							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.

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.

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

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.

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.

First Name: _____

Last Name: _____

Add/Update email address:

Submitting my email address allows for communication about my property in addition to receiving regular updates from the Broward County Property Appraiser's office in regards to updated tax information, exemptions, or any other pertinent information that may relate to my property.