



Broward County Property Appraiser's Office
115 S. Andrews Avenue, Room 111
Fort Lauderdale, Florida 33301
954.357.6830 Fax: 954.357.8474
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 the Agriculture Division at 954-357-6866 or e-mail Jcurtis@bcpa.net

A handwritten signature in black ink that reads "Jason E. Curtis".

Jason E. Curtis, CFE
Agriculture Analyst



Application and Return for Agricultural Classification of Lands

Section 193.461

The undersigned, hereby request 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.

This form must be signed and both copies returned on or before March 1st.

Applicant's Name and Address: _____

Telephone No. () _____

Return To: _____

Legal Description _____

Property I.D. Number _____

Lands used primarily for agricultural purposes are as follows:			Agricultural income from this property (Please complete for the past four (4) Years).				
	How Long in this use?		Year	Crop or Use	Gross Income	Expense	Net Income
Citrus _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Cropland _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Grazing Land _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
No. of Livestock _____			_____	_____	_____	_____	_____
Timberland _____	Acres _____	Yrs. _____	_____	_____	_____	_____	_____
Poultry, Swine or Beeyards _____	Acres _____	Yrs. _____					
Other _____	Acres _____	Yrs. _____					

Date Purchased: _____
Purchase Price: _____

Has a Tangible Personal Property Tax Return been filed with the County Property Appraiser for machinery and equipment?
Yes No If yes, what name was the Tangible Return filed under? _____

Is the real property leased to others? Yes No **If Yes, attach copy of Lease Agreement.**

Has the real property been zoned to a nonagricultural use at the request of the owner? Yes No

As of January 1st of this year, _____ 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)

Property Appraiser: _____ County _____

Record of Action of County Property Appraiser

(Check Only 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 this space only if item 3 above is checked)

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 193.073.

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) 357-6866 or at jcurtis@bcpa.net

Sincerely,

A handwritten signature in black ink that reads "Jason E. Curtis".

Jason E. Curtis, CFE
Agriculture Analyst

Tangible Personal Property Tax Return
Confidential §§193.074 F.S.
 As Required by §§193.052 & 193.062 F.S. Return to
 County Property Appraiser By April 1 to Avoid Penalties
State of Florida, County of

Business Name (DBA - Doing Business As) and
 Mailing Address

Federal Employer Iden. No
 [] [] - [] [] [] [] [] [] [] []
 Social Security Number
 [] [] [] - [] [] - [] [] [] [] [] []
 NAICS/SIC [] [] [] [] [] [] [] []

If name and address is incorrect make necessary corrections

This return subject to audit with all records kept by you.
 Incomplete entries are subject to penalties.

1. Please give name and telephone number of Owner or Person in charge of this Business.
 Name _____ Telephone _____
 Corporate Name _____

2. Actual Physical Location of Property for Which this Return is Filed (Street Address - Not P.O. Box)

3. Is your business or farm located within the incorporated limits of a City? Yes ___ No ___
 What City? _____

4. Do You File a Tangible Personal Property Tax Return Under Any Other Name? Yes ___ No ___
 Please Show name Exactly as it Appeared on Your most recent Personal Property Tax Bill or
 Other Current Tax Return. _____

5. Date you began business in this county: _____ Fiscal year: _____

5a. Although my fiscal year ended prior to December 31 of the past calendar year, this return reflects property
 additions and deletions through December 31. Yes ___ No ___

6. Describe Type or Nature of Your Business: _____

7. Trade Level (Check as many as apply) Retail Wholesale Manufacturing
 Professional Service Agriculture Leasing/Rental Other

8. Did you file a Tangible Personal Property Return in this county last Year? Yes ___ No ___
 If so, under what name and where? _____

9. Former owner of the Business: _____

9a. If Business sold, to whom? _____
 Date Sold _____

Personal Property Summary	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Appraiser's Use only
10. Office Furniture & Office Machines & Library			
11. EDP Equipment, Computers, Word Processors			
12. Store, Bar & Lounge, and Restaurant Furniture & Equipment, Etc.			
13. Machinery and Manufacturing Equipment			
14. Farm, Grove, and Dairy Equipment			
15. Professional, Medical, Dental & Laboratory Equipment			
16. Hotel, Motel, & Apartment Complex			
16a. Rental Units - Stove, Refrig., Furniture, Drapes & Appliances			
17. Mobile Home Attachments (Carport, Utility Bldg., Cabana, Porch, Etc.)			
18. Service Station & Bulk Plant Equipment - Underground Tanks, Lifts, Tools			
19. Signs - Billboard, Pole, Wall, Portable, Directional, Etc.			
20. Leasehold improvements must be 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 - Please Specify			
TOTAL PERSONAL PROPERTY			

**Under penalties of perjury, I declare that I have read the foregoing tax return and the
 accompanying schedules and statements and that the facts stated 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 of which he/she has any knowledge.**

DATE _____ TITLE _____

SIGNED _____
 (TAXPAYER)

SIGNED _____
 (PREPARER)

ADDRESS _____

PHONE NO. _____ PREPARER'S I.D. # _____

LESS EXEMPTION: () WIDOW () WIDOWER () BLIND
 () TOTAL DISABILITY () OTHER

Taxable value	Penalty
Please sign and date your return, send the original to the county appraiser's office by April 1, unsigned returns cannot be accepted by the appraiser's office.	Notice: If you are entitled to a widow's, widower's or disability exemption on personal property (not already claimed on real estate) consult appraiser.

Schedules on Reverse Side must be completed in Full.

GENERAL INSTRUCTIONS

Complete this Personal Property Tax Return in accordance with the instructions provided herein as your declaration of personal property situated in this county. If any schedule has insufficient space, attach a separate sheet. Please print or type except for signature.

WHAT TO REPORT ON THIS RETURN:

1. Tangible Personal Property - include all goods, chattels, and other articles of value (but not certain vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.
2. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items and **MUST** be reported after their initial lease or rental as equipment and/or furniture or fixtures.
3. **ALL FULLY DEPRECIATED ITEMS MUST BE REPORTED AT ORIGINAL COST WHETHER WRITTEN OFF OR NOT.**
4. Property personally owned, but used in the business must be reported.

DO NOT INCLUDE:

1. Intangible Personal Property - that is, money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation, etc.
2. Household Goods such as 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. Automobiles, Trucks, and Other Licensed Vehicles - These are not taxable as personal property. (EXCEPTION: The equipment, on certain vehicles, is taxable as personal property and must be reported. Example - power cranes, air compressors, and other equipment designed as a tool rather than primarily as a hauling vehicle.)
4. Inventory - Those chattels consisting of items commonly referred to as goods, wares, and merchandise which are held for sale or lease to customers in the ordinary course of business.

VALUATION OF PERSONAL PROPERTY:

All property located in this county as of January 1 must be reported at 100 % of the original total cost. Include sales tax, transportation, handling, and installation charges if incurred. Report the total cost of all assets.

ADJUSTMENTS TO VALUES - TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE:

Enter only UNADJUSTED figures in areas calling for Original Cost. However, Florida law provides that the taxpayer shall also provide an estimate of the current fair market value of the property. An adjustment is a variation from purchase price paid. Adjusted figures **MUST** be explained on an attached supplemental schedule. Such schedules are considered part of the return.

LOCATION OF PERSONAL PROPERTY:

With the exception noted in the following paragraph, a SEPARATE personal property return must be filed for each location in the county. Additional forms will be mailed on request; contact your county property appraiser's office.

Owners of vending machines, LP/Propane tanks and similar free standing property at many locations may submit a single schedule in lieu of individual property statements, but may be required by the Property Appraiser to provide a list of site addresses. Owners that previously reported on a DR-405E or other owners of a similarly integrated property may submit a single schedule.

SPECIFIC INSTRUCTIONS

In the appropriate schedule list the original installed cost for assets of your business. Assets in each schedule must be grouped by year of acquisition.

The figure you enter as "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 a trade-in was deducted from the invoice price, enter the invoice price.

Add back investment credits taken for federal income tax purposes if those were deducted from the original cost. **INCLUDE ALL FULLY DEPRECIATED ITEMS AT ORIGINAL COST, WHETHER WRITTEN OFF OR NOT.**

If you own equipment that is out on a loan, rental or lease basis to others, report it on the appropriate schedule and enter the totals on Line 22.

List each item of tangible personal property separately in the appropriate schedule except for "classes" of personal property. A class is defined as items which are SUBSTANTIALLY similar in function, use, and age. Do not use the terms "VARIOUS" or "SAME AS LAST YEAR". This is inadequate reporting and may subject you to penalties for **FAILURE TO FILE**.

List all items of furniture and fixtures, all machinery and equipment, supplies, and certain types of equipment attached to mobile homes. All expensed items must be entered at original cost.

For each item, report your estimate of the current fair market value of the property and your estimate of the condition of that item (Good, Average, Poor). All expensed items must be entered at original installed cost.

Line 14 - Farm, Grove, and Dairy Equipment:

List all types of agricultural equipment you owned as of January 1. Describe property by type, manufacturer, model number, and year acquired. The following is a partial list of the types of equipment which are to be reported: 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, etc.

Line 16, 16a - Hotel, Motel, Apartment & Rental Units (Household Goods):

List all household goods, i.e. furniture, appliances and equipment used in rental or other commercial property. Both residents and non-residents must report if house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments:

For each of the following types of mobile home attachments, enter the number of items of that type which you owned as of January 1, the year of purchase, the size (length X width), and the original installed cost: Awning, Carport, Patio Roof, Trailer Cover, Screened Porch or Room, Cabana, Open Porch, Utility Room, etc.

Line 20 - Leasehold Improvements - i.e., Physical Modifications to Leased Property:

If you have made any improvements (including modifications and additions) to property which you lease, list the original cost of the improvements. Improvement must be grouped by type and year of installation. Leasehold improvement - Carpeting, Paneling, Shelving, Cabinets, etc.

IMPORTANT: ATTACH ITEMIZED LIST OR DEPRECIATION SCHEDULE SHOWING INVENTORY OF INDIVIDUAL IMPROVEMENTS.

Line 23 - Supplies:

Enter the average cost of supplies that are on hand, including expensed supplies, such as stationery and janitorial supplies, linens, silverware, etc. which may not have been recorded separately on your books. Include items which you carry in your inventory account but which do NOT come within the definition of "inventory" subject to exemption.

Leased, Loaned, and Rented Equipment:

If you borrow, rent or lease equipment from others complete the schedule by entering the name and address of the owner or lessor and a description of the equipment; year you acquired it; year of manufacture, if known; the rent per month; and the amount it would have originally cost had you purchased the equipment new.

INFORMATION REGARDING THE TAX LAWS OF FLORIDA

§192.042, Florida Statutes - DATE OF ASSESSMENT - Tangible Personal Property on January 1.

§193.062, Florida Statutes - DATES FOR FILING RETURNS - Tangible Personal Property Jan. 1 - Apr. 1.

§193.072, Florida Statutes - PENALTIES - For failure to file a return, 25% of the total tax levied against the property for each year that no return is filed; for filing after the due date, 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax; for unlisted property, 15% of the tax attributable to the omitted property.

§196.021, Florida Statutes - TAX RETURNS TO SHOW ALL EXEMPTIONS AND CLAIMS - It is the duty of the taxpayer to set forth any legal exemption from taxation to which he may be entitled. The failure to do so shall result in any such exemption being disallowed for that tax year.

§837.06, Florida Statutes - Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in §775.082, §775.083, or §775.084.