



AGRICULTURAL CLASSIFICATION & AGRITOURISM

Agricultural classification is reserved for properties used primarily for bona fide agricultural purposes as set forth by [s. 193.461, Fla. Stat.](#)

- Only lands used primarily for bona fide agricultural purposes shall be classified as agricultural. The term “bona fide agricultural purposes” means good faith commercial agricultural use of the land. [s. 193.461 \(3\)\(b\)](#)
 - “Agricultural purposes” for ad valorem tax classification includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bees; 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. [s. 193.461\(5\)](#)
 - “Farm product” means any plant, as defined in [s. 581.011](#), or animal or insect useful to humans and includes, but is not limited to, any product derived therefrom. [s. 823.14\(3\)\(e\)](#)
- **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. [s. 193.461\(4\)\(a\)&\(b\)](#)**

If the agricultural classification requirements are met and agricultural classification is granted, agritourism may apply. See Chapters 570 and 823, *Florida Statutes*.

Agritourism activities are permitted on lands that are agriculturally classified. These activities must be **consistent** with a bona-fide farm operations as defined by [s. 193.461](#) and [s. 823.14](#).

- “Agritourism” The legislature intends to promote agritourism to support bona fide agricultural production by providing a stream of revenue and educating the general public about the agricultural industry. [s. 570.85\(1\)](#)
- “Agritourism activity” means any agricultural-related activity consistent with a bona fide farm, livestock operation, ranch, or working forest which allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. [s. 570.86\(1\)](#)
- **Agritourism participation impacts land classification, specifically** agricultural classification, pursuant to [s. 193.461](#) may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm that is used to conduct agritourism activities. So long as the building, structure, or facility is an integral part of the agricultural operation, the land it occupies shall be considered agricultural in nature. However, such buildings, structures, facilities, and other improvements on the land must be assessed under [s. 193.011](#) at their just value and added to the agriculturally assessed value of the land. [s. 570.87\(1\)](#)
- **An agritourism activity does not include the construction of new or additional structures or facilities intended primarily to house, shelter, transport, or otherwise accommodate members of the general public. [s. 570.86\(1\)](#)**
- “Farm” means the land, buildings, support facilities, machinery, and other appurtenances used in the production of farm or aquaculture products. [s. 823.14\(3\)\(e\)](#)
- “Farm operation” means all conditions or activities... which occur on a farm in connection with the production of farm, honeybee, or apiculture products or in connection with complementary agritourism activities. These conditions and activities include, but are not limited to, the marketing of farm products at roadside stands or farm markets; the operation of machinery and irrigation pumps; the generation of noise, odors, dust, fumes, and particle emissions; ground or aerial seeding and spraying; the placement and operation of an apiary; the application of chemical fertilizers, conditioners, insecticides, pesticides, and herbicides; agritourism activities; and the employment and use of labor. [s. 823.14\(3\)\(d\)](#)

**AGRITOURISM DOES NOT MEAN
AGRICULTURAL CLASSIFICATION FOR AD VALOREM PURPOSES**

Agricultural Classification is always first determined under [s. 193.461, Fla. Stat.](#)
