



From the office of Jenny Fields, CFA
Martin County Property Appraiser



In November 2016, Florida beekeepers, county property appraisers and industry representatives came together at a meeting of the Florida State Beekeepers Association (Gainesville, FL) to discuss professional standards and a uniform threshold of criteria and documentation necessary to assist in determining eligibility for the apiculture agricultural classification. As a result of the meeting, a committee was formed consisting of beekeepers and county property appraisers charged with drafting a proposal of fair, equitable and uniform guidelines for taxpayers and property appraisers to refer to in determining eligibility for the apiculture agricultural classification. The committee met, fully vetted, and agreed upon what criteria and documentation should be included in the proposed guidelines. A draft was finalized, and the committee's joint work product was circulated within each profession for final approval. The guidelines have been adopted and endorsed by the Florida State Beekeepers Association (www.fsba.org). Florida Association of Property Appraisers, Inc. (www.fapa.net) and Florida Farm Bureau.

APICULTURE AGRICULTURAL CLASSIFICATION GUIDELINES

In order to qualify for an Apiculture Agricultural Classification, property owners should submit supporting documentation for consideration such as:

1. Application and Return for Agricultural Classification of Lands.
2. Property Access Authorization Form.
3. Certificate of Apiary Registration in effect as of the statutory assessment date (January 1st). If property is zoned non-agriculture, an executed Beekeeper's Compliance Agreement should also be included. The State of Florida requires a minimum of 100 registered hives to be considered a commercial beekeeper. A minimum of 40 hives is required in order to be considered a Sideliner.
4. Beekeepers Federal Income Tax Return (FITR) for prior year's apicultural activity.
5. If Honey Sales, provide copies of honey sales receipts.
6. If Honey Production, provide documentary proof of beekeeper access to honey extraction equipment.
7. If Bee Breeding, provide copies of queen or bee sale receipts.
8. If Bee Pollination, provide copies of all pollination contracts entered into during the six months preceding the statutory assessment date and the six months following the statutory assessment date. If bees are being used for pollination in other locations, pollination schedule should also be submitted.
9. Proof of Liability Insurance policy in effect as of the statutory assessment date.

When leasing property, the farming lease agreement between property owner and commercial beekeeper should be submitted. The agreement should be in effect as of the statutory assessment date. It should include the property owner's and beekeeper's name, lease terms, parcel identification number, leased acreage, number of colonies, lease start date, lease term, lease renewal policy and exchange in value (compensation).

Commercial beekeeping must be the primary use of the property for a significant portion of the year with a minimum of 24 hives per parcel.

The Property Appraiser would use the operational footprint guideline when granting agricultural classification based on apiculture uses when there is no discernable forage present on the property. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicular ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation.

Foraging Areas

When considering foraging areas, a list of specific on-site nectar and/or pollen producing qualifying plants must be submitted with a property sketch depicting the location of beehives and foraging plant sources along with their blooming periods. Bees must be on site during the blooming period of the qualifying plants. Forage will be granted according to the following guidelines:

- 0.10 – 5 acres requires 24 hives on site.
- 5.10 – 10 acres requires 36 hives on site.
- 10.1 – 15 acres requires 48 hives on site.
- 15.1 – 20 acres requires 64 hives on site.
- Over 20 acres requires 64 hives plus 2 hives per additional acre.

The Property Appraiser's office must conduct periodic site visits to verify the number of active beehives and to identify forage sources located on the property identified in the submitted business plan and/or property sketch. It is advisable to submit a business plan that clearly defines the apicultural activity.

BEST MANAGEMENT PRACTICES FOR COMMERCIAL BEEKEEPERS

In order to be considered a commercial beekeeper, the State of Florida requires a minimum of 100 registered hives to be kept on the property. In the alternative, a minimum of 40 hives is required to be kept in order to be considered a Sideliner. Additionally, commercial beekeeping must be the primary use of the property for a significant portion of the year, with a minimum of 24 hives per parcel, if a beekeeper would like his or her beekeeping to be considered bona fide commercial use.

A property with no discernable forage present may still qualify for bona fide commercial use. In such cases, however, only such portions of the property forming the operational footprint shall qualify as the basis of apiculture use. The "Operational Footprint" is defined as 2,500 square feet per hive plus vehicular ingress/egress, loading area, honey extraction house, equipment storage, and any other land area identified as necessary to the commercial apiculture operation.

When considering foraging areas for commercial use, a list of specific on-site nectar and/or pollen producing qualifying plants and source of water must be present on the property. Bees must be on-site during the blooming period of the qualifying plants or an alternative food source must be present. The following minimum standards for foraging shall be followed:

- 0.10 - 5 acres requires 24 hives on site.
- 5.10 -10 acres requires 36 hives on site.
- 10.1-15 acres requires 48 hives on site.
- 15.1-20 acres requires 64 hives on site.
- Over 20 acres requires 64 hives plus 2 hives per additional acre.