

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-51, FLORIDA ADMINISTRATIVE CODE  
STANDARD ASSESSMENT PROCEDURES  
AND STANDARD MEASURES OF VALUE; GUIDELINES  
AMENDING RULE 12D-51.001

**12D-51.001 Florida Agricultural Classified Use Real Property Appraisal Guidelines.**

Pursuant to Section 195.062, F.S., these guidelines are adopted and incorporated by reference in general conformity with the procedures set forth in Section 120.54, F.S., but ~~do shall~~ not have the force and effect of rules and are to be used only to assist property appraisers in the assessment of agricultural property as provided by Section 195.002, F.S. These guidelines are titled Florida Agricultural Classified Use Real Property Appraisal Guidelines. Copies of these guidelines may be obtained from the Department's website at [floridarevenue.com/property/Pages/Cofficial\\_MOI.aspx](http://floridarevenue.com/property/Pages/Cofficial_MOI.aspx). ~~Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida-32315-3000.~~

*Rulemaking Authority 195.027(1), 195.032, ~~213.06(1)~~ FS. Law Implemented 193.461, 195.032, 195.062 FS. History—New 12-30-82, Formerly 12D-51.01, Amended xx-xx-xx.*