

Summary of Additional Changes to the Classified Use Real Property Guidelines (Version 2 to Version 3)

Section 1, Introduction:

- Throughout, several insertions to clarify references to “ad valorem tax law.”
- In 1.2, edited paragraphs 2 and 3 for clarity.
- In 1.3, edited paragraph 2 for clarity.
- In 1.4, edited section title for clarity and edited paragraphs 1, 2 and 3 for clarity.
- In 1.5, edited paragraph 1 for clarity.

Section 2, General Provisions:

- In 2.1, added phrase to paragraph 2 regarding other types of groves.
- In 2.1, added two subsection titles for clarity.
- In new 2.1.1, added sentence to paragraph 3 (edited version of sentence deleted from 1.2).
- In new 2.1.2, edited paragraph 2 for clarity, added paragraph 3, edited paragraph 4 for clarity and to include relevant statute language.
- In 2.2.3, added “and seller’s” to paragraph 2.
- In 2.2.4, edited last sentence of paragraph 1 for clarity and edited paragraph 4 for clarity.
- In 2.2.5, edited paragraph 1 to provide clarity regarding fallow land.
- In 2.3, edited paragraph 2 for clarity.
- In 2.5, added language regarding 4 professional standards for valuation.

Section 3, Timberland:

- No changes.

Section 4, Pasture Land:

- No changes.

Section 5, Citrus Land:

- In 5.1, added last sentence for clarity regarding other grove types.
- In 5.4, edited sentence discussing estimate of economic life for clarity.

Section 6, Cropland:

- No changes.

Addendums A-G

- No changes.