

APPLICATION DEADLINE MARCH 1



Charles E. Hackney
Manatee County Property Appraiser

Agricultural Classification of Lands

Application Packet

PLEASE READ IN ENTIRETY BEFORE COMPLETING APPLICATION.

Agricultural classification is a special use appraisal valuation for lands per Florida Statute 193.461(3)(b); “...only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term “bona fide agricultural purposes” means good faith commercial agricultural use of the land”. Agricultural classification, commonly known as Greenbelt, is not an exemption, but allows for valuation of land based on an agricultural use versus a highest and best use.

Per the Florida Department of Revenue’s Property Tax Rules¹

12D-5.001 Agricultural Classification, Definitions.

(1) For the purposes of Section 193.461, F.S., agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History—New 10-12-76, Formerly 12D-5.01.

It is the landowner’s responsibility to establish and demonstrate to the Property Appraiser Office the primary use of any lands being applied for the agricultural classification is bona fide **commercial agricultural** as of the assessment date of January 1 to be considered. This includes any lands that may be leased² to others for a bona fide commercial agricultural use. The Property Appraiser Office cannot suggest or recommend to the landowner what venture to begin or continue. Per Florida Statute 193.461(3)(b)1: “*In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:*

- a. *The length of time the land has been so used.*
- b. *Whether the use has been continuous.*
- c. *The purchase price paid.*
- d. *Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.*
- e. *Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.*
- f. *Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.”*
- g. *Such other factors as may become applicable.*

¹ Published as of January 2019

² A lease in itself is not a bona fide commercial agricultural use of the land. The lessee must have established a bona fide commercial agricultural use of the land as of the assessment date.

Supporting documentation is essential in demonstrating to the Property Appraiser Office that a bona fide commercial agricultural use was established by January 1 as the primary use of any lands being applied for the agricultural classification. Supporting documentation should include copies of, but not limited to, the following as applicable:

- Site plan or plot delineating agricultural acreage use from non-agricultural acreage use³, (as applicable include, homesite and curtilage, pastures, crops, bee hives, bee forage, plants, etc.)
- List all structures and improvements⁴ (dwellings, sheds, barns, etc.) on the parcel(s), include year built (or approximate age), size and purpose. Indicate location on the site plan or plot (see above bullet item)
- Agricultural business or management plans (including financial and marketing)
- Date-stamped pictures, including all structures and improvements
- Financial statements
- IRS returns
- Proof of sales/purchases of goods and services
- Inventories (as applicable, livestock, crop, hives, plants, etc.)
- Leases⁵
- Affidavits
- Contracts
- Agreements
- Licenses, zoning variances, permits, certificates as required by federal, state or local governments
- Association memberships or certificates
- Irrigation type
- Pasture rotation schedules
- Crop rotation schedules
- Bee pollination schedules and forage plans
- Soil reports
- Evidence of best management practices
- Any additional contact information that you want to provide (email addresses, secondary telephone numbers, etc.)

Under no circumstances shall an agricultural classification be promised to a landowner prior to the Property Appraiser Office reviewing the submitted application and the supporting documentation, and inspecting the property. No landowner is entitled to rely on any representation that their property will be granted an agricultural classification until such time a final decision has been issued by the Property Appraiser Office.

³ If application is for multiple parcels, the site plan or plot should also delineate each parcel.

⁴ Including structures and improvements that were agricultural exempt from permitting.

⁵ If the land is leased, a copy of the lease is required. If need be, a lessee may submit on behalf of a lessor directly to the Property Appraiser Office any supporting documentation.

A landowner (or a lessee, if the lessee is empowered⁶) to be considered must apply by submitting to the Property Appraiser Office a completed Application and Return Agricultural Classification of Lands (form DR-482 R12/00)⁷ along with supporting documentation by the deadline⁸ March 1. Incomplete applications or insufficient supporting documentation will be denied.

A submitted application, and any supporting documentation, to the Property Appraiser Office is considered a “return”. All such returns are confidential documents in the hands of the Property Appraiser Office per Florida Statute 193.074.

Manatee County has waived the requirement to an annual application process for agricultural classification. Once an agricultural classification is granted the agricultural classification remains until:

- There’s a change of ownership from one entity to another (even if related parties). Agricultural classification is non-transferrable.
- Land is diverted from an agricultural to a nonagricultural use.
- Land no longer being utilized for agricultural purposes.

A notification will be mailed to the applicant before or on July 1 if an application is denied in whole or part. The notification will advise the applicant of their right to appeal the denial to the Value Adjustment Board and the deadline to file such petition.

Please note the following:

- Agricultural classification is for land only and only to that portion used primarily for bona fide agricultural purposes. It does not pertain to any buildings or other improvements, nor any portion of the land consisting of a homesite and curtilage.
- Any portion of a parcel of land that has agricultural classification will not qualify for homestead.
- Having agricultural classification on a portion of a parcel does not preclude the eligibility of homestead exemption on the portion of the parcel consisting of a homesite and curtilage.
- Any current homestead or non-homestead cap savings (difference between Market Value and Assessed Value) that may be attributed to any portion of a parcel applied for and reclassified as agricultural, will be lost. Any lands reclassified from agriculture to non-agriculture shall be assess under the provisions of Florida Statutes 193.011 and 193.1555.
- It is the landowner’s responsibility to understand the implication of reclassifying of their parcel, or a portion of their parcel, to the agricultural classification.

⁶ Per Florida Statute 193.461(3)(a) *“The lessee of property may make original application ... if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application.”*

⁷ Attached to this document or a fillable PDF version is available for download at http://floridarevenue.com/property/Documents/dr482_f.pdf

⁸ Late applications will only be accepted with a petition to the Value Adjustment Board to approve any extenuating circumstances for the late application.

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- It is the landowner's responsibility to notify the Property Appraiser Office of anything that may affect the agricultural classification. This includes a change from one bona fide agriculture use to another.
- Though an annual application is not required, the agricultural classification of a parcel is subject to annual review by the Property Appraiser Office for continual bona fide agricultural use⁹. Such review may include site inspections and/or request for any updated supporting documentation. The landowner, or lessee if applicable, of existing agricultural classified lands, may submit at any time to the Property Appraiser Office updated supporting documentation.
- All parcels are required by the State to be reviewed at least once every five years. Reviews may be via available aerial technology. All structures and improvements¹⁰ on a parcel are to be included in the parcel's Property Appraiser Office record and is subject to valuation and taxation. If an existing structure or improvement, regardless of age or condition, needs to be added to the parcel's record it would be valued and assessed at its then-current market value for the then-current tax year. It will not be subject to any assessment capping until the following tax year.
- The Property Appraiser Office's Tangible Personal Property (TPP) department is notified of all Agricultural Classification applications. TTP is everything other than real estate used in a business. It includes furniture, fixtures, tools, machinery, signs, equipment, leasehold improvements, supplies, leased equipment or any other equipment used in a business or to earn income. Anyone in possession of assets on January 1 who has either a proprietorship, corporation or is a self-employed agent or contractor, must file a TPP tax return each year. It is the Agricultural Classification applicant's responsibility to determine if they should also file a TPP tax return. Contact the TPP department if you have any TPP questions.

⁹ If the Property Appraiser Office determines a parcel is no longer in continual bona fide agricultural use, the lands will be reclassified as non-agricultural use. If lands are reclassified to non-agricultural use the landowner will be notified as though an application was submitted and denied as explained above, including the right to appeal.

¹⁰ Including structures and improvements that were agricultural exempt from permitting.

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Applications and supporting documentation may be submitted via one of the following:

- Mail to Manatee Property Appraiser Office
PO Box 1338
Bradenton, FL 34206-1338
- Drop-off at Manatee Property Appraiser Office
915 4th Avenue West
Bradenton, FL 34205
- Fax to (941) 742-5664
- Email to Greenbelt@ManateePAO.com

Questions?
Please Contact

Mark Chadwick
(941) 748-8208 Ext. 4650
Email: Greenbelt@Manateepao.com or
Mark.Chadwick@Manateepao.com





FLORIDA

APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 12/00

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests 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.

Applicant name		Return to (address of property appraiser)	Manatee Property Appraiser Office PO Box 1338 Bradenton, FL 34206-1338
Address			
Phone			

Parcel ID, legal description:							
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Other :		yrs					

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under? yes no _____

Is the real property leased to others? If yes, attach copy of lease agreement. yes no

Has the real property been zoned to a nonagricultural use at the request of the owner? yes no

As of January 1 of this year, 20__ 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)

Signature _____ County

Record of Action of County Property Appraiser Check 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 the space below only for item 3. Space online will expand, if needed.)

Signature, property appraiser _____ Date