Florida
AGRICULTURAL CLASSIFICATION
“Greenbelt”

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Florida Statute  F.S.193.461

- Value In Use for Agriculture
- History 1959
- Florida Forestry Association
- Florida Cattlemen Association
- Florida Farm Bureau
- Citrus Associations
AGRICULTURAL CLASSIFICATION
Commonly known as “Greenbelt”

To qualify for an Agricultural Classification the property must be used primarily for “Bona Fide” Agricultural Purposes. Bona Fide Agricultural Purpose means “Good Faith Commercial Agricultural use of the Land”.

The process starts by a property owner filing an agricultural application. Once an application is received, the property is physically inspected to determine the actual use. Some of the factors we consider in determining a commercial use of the land are proper care of the land using acceptable agricultural practices, income and expense statements, tax returns (Schedule F’s), receipts, business plans, etc. The operation should have an expectation of making a profit and the property being considered for the agricultural classification must be in agricultural use as of January 1st for the year you are filing. The deadline for filing an agricultural application is March 1st.

Properties that are granted the agricultural classification are assessed based on the potential income of the commodities being produced. Only areas actually utilized for the agricultural operation shall qualify.
County Property Appraiser

- Ag Classified Use Application Form DR-482
- Deadlines for application January 1 thru March 1
- Property Appraiser may request additional information

Property Appraiser May Request

- Commercial Forestry Management Plan
- Stewardship Conservation Plan *

*Forestry Practices Need to be Outlined in this Plan if submitted with Application DR-482, example Stoddard-Neel Approach
Questions the Property Appraiser may ask

- Did the landowner received cost-share funds or subsidies to establish the planted pines? Are the pines still under a protective covenant as required for receiving cost-share funds? Does the landowner continue to receive cost-share funds for the management of those planted pines?

- For very young planted pines (under age 8), are there visible signs the trees are being managed for future pine straw production? This should be obvious by management activities to control competing vegetation including hardwoods. Those activities can include semi-annual mowing between rows of pines, or herbicide applications, and the annual maintenance of firelines to prevent wildfire damage.

- For older planted pines (8-16 years old) that aren’t yet large enough to warrant commercial timber harvesting, is there an active pine straw harvest program? Can the landowner supply a copy of a pine straw sale contract or lease? For planted pines (16 years and older) is there a timber sale agreement for thinning or clearcutting the timber? Are management activities, such as prescribed burning and fireline maintenance, evident? Can the landowner furnish proof of fertilization or herbicide in the past 5 years?

- Merchantable planted pines are (generally 18 to 30 years old)

- Typically, once a planted pine stand is harvested, reforestation occurs within 24 months. If the timber has been recently harvested, does the landowner have a current reforestation plan? If the answer is yes, this indicates a desire for continuous forest management for the property.

- Size of the forest matters in economies of scale.
If the application is denied, the owner is notified and given the opportunity to provide additional information regarding the agricultural operation. If after additional information is reviewed and the property remains denied, the property owner may file a petition with the Value adjustment Board challenging the Property Appraiser’s decision. (For additional information see Florida Statutes 193.461)

The State of Florida by Florida Statute do not have a minimum size requirement to qualify for an agricultural classification, but the parcel must be large enough to sustain a commercial operation. Hobby farms or livestock/produce for personal use do not qualify

If the property is leased, the lease must be in effect as of January 1st. If possible have a current copy of the lease. If there not a written lease get the lessee name and address. The property owner is responsible to make sure the lessee is utilizing the property, has a commercial agricultural operation, and is willing to provide financial information regarding their operation.
TIMBER

- Timber production for pulpwood, saw logs, veneer logs, utility poles, etc.
- Proper timber management will include such things as proper settings, periodic thinning, weed control, fire line perimeters, etc.
- Trees planted per acre may vary depending on the timber model. Size of parcel can be considered for economies of scale.

TIMBER CLASS CONSIDERATIONS

- Planted Timber or Natural Timber
- Site Index (growth over a period of time)
- Soil Productivity USDA Soil Book Data

Common Ag Uses In Florida

- Timber
- Pasture
- Row Crop
- Citrus
- Sugar Cane

OTHER USES

- Goats (pasture)
- Llamas and Alpacas (pasture)
- Cat Fish (fresh water aquaculture)
- Tropical Fish (fresh water aquaculture)
- Trophy Bass (fresh water aquaculture)
- Clams (salt water aquaculture)
• 193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program

• (1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or a non agricultural

• (2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

• (3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, may require the taxpayer or the taxpayer’s representative to furnish the property appraiser such information as may reasonably be required to establish that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file an application for the classification and may file, pursuant to s. 194.011 (3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011 (1). Notwithstanding the provisions of s. 194.013, the applicant must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form 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.
A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted.

(b) Subject to the restrictions set out in this section, only lands which are used primarily for bona fide agricultural purposes shall be classified agricultural. “Bona fide agricultural purposes” means good faith commercial agricultural use of the land. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so utilized;
- Whether the use has been continuous;
- The purchase price paid;
- Size, as it relates to specific agricultural use;
- 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, reforesting, and other accepted agricultural practices;
- Whether such land is under lease and, if so, the effective length, terms, and conditions of the lease;
- Such other factors as may from time to time become applicable.

(c) The Maintenance of dwelling on part of the lands used for agricultural purposes shall not in itself preclude an agricultural classification.

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s.193.011, to qualify for the assessment limitation set forth is s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

(4)(a) The property appraiser shall reclassify the following lands as nonagricultural:

- Land diverted from an agricultural to a nonagricultural use.
- Land no longer being utilized for agricultural purposes.
- Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.

(b) The board of county commissioners may also reclassify land classified as agricultural to nonagricultural when there is contiguous urban or metropolitan development and the board of county commissioners finds that the continued use of such lands of agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.
(c) Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.

(5) For the purpose of this section, “agricultural purposes” includes, but is not limited to, horticulture; floriculture’ viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; aquaculture; sod farming; and all forms of farm products and farm production.

(6) (a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only.

- The quantity and size of the property;
- The condition of the property;
- The present market value of the property as agricultural land;
- The income produced by the property;
- The productivity of land in its present use;
- The economic merchantability of the agricultural product;

Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production. (b) Notwithstanding any provision relating to annual assessment found in s 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes. (c) 1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average fields per acre and shall have no separately assessable contributory value. 2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1. (d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s 193.011. History.—s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234; s. 3, ch 76-133; s. 15, ch 82-208; ss. 10, 80, ch. 82-226; s. 1, ch 85-77; s. 3, ch. 86-300; s. 23, ch. 90-217; ss. 132, 142, ch. 91-112; s. 63, ch. 94-353; s. 1468, ch. 95-147; s. 1, ch. 95-404; s. 1, ch 98-313; s. 1, ch. 99-351; s. 3, c20308; c. 4, ch. 2001-279
Special Thanks

- University of Florida
  Institute of Food and Agriculture Sciences (IFAS)
  IMPACT, quarterly

- Florida Forestry Association

- Florida Cattlemen's Association

- Florida Farm Bureau

Contact Information

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CONSERVATION EASEMENTS and EXEMPTIONS

George Wheeler
UF-IFAS Extension
Polycom Workshop Dec 2012

History

Constitutional Amendment 4, passed in 2008, creating section 196.26(2) & (3), Florida Statutes, giving a Property Tax Exemptions for lands encumber by perpetual conservation easements

Florida Statute Section 196.26(2)&(3)

Two classes of Property Tax Exemptions:

- **100%**: Dedicated in perpetuity, encumbered by an irrevocable conservation easement, 100% of INCOME is returned to easement conservation management (no profit for owner)
- **50%**: Dedicated in perpetuity, encumbered by an irrevocable conservation easement, NO INCOME requirements (owner may take profit)

Some Florida Conservation Easements Holders and Land Trust

- Tall Timbers Foundation
- The Nature Conservancy
- Conservation Trust for Florida
- US Fish and Wildlife Service
- State of Florida DEP and DOT
- Florida’s Water Management Districts
Application For Conservation Property Tax Exemption

- Exemption for Conservation Dedicated in Perpetuity – Initial Application: DR-418
- Exemption for Conservation Dedicated in Perpetuity – Renewal: DR-418C

- Made With the County Property Appraiser’s Office
  January 1 thru March 1

Notes:
Agriculture is an allowed commercial use on some conservation easements.

Parcels less than 40 contiguous acres are to be sent to the Florida Acquisition and Restoration Council (ARC) for approval.

Acquisition and Restoration Council (ARC)

- The Florida Acquisition and Restoration Council (ARC) is a committee appointed by the Governor that selects and ranks conservation acquisition projects, reviews land management issues and provides input to the Governor and the Board of Trustees of the Internal Improvement Trust Fund.
- This committee will approve or deny all perpetual conservation easements property tax exemptions of less than 40 contiguous acres.
Florida Acquisition and Restoration Council
(less than 40 acres conservation easements)

- Contact Information:

  The Office of Environmental Services (ARC)
  Florida Dept. of Environmental Protection
  Division of State Lands
  3900 Commonwealth Blvd., Mail Station 140
  Tallahassee, Fl. 32399-3000

  Phone 850-245-2784           FAX 850-245-2786
  Attention: Jim Farr
  e-mail      Jim.Farr@dep.state.fl.us

Land Used For Conservation Purposes Assessment
DR-482C

Application for the classified use conservation assessment (value in use) for conservation purposes for 10 years or more that meets the requirements of the conservation easement in section 704.06, less than perpetual.
*(note there are no guidelines on how to arrive at a conservation value in use)*

Application Forms
DR-482C (application) DR-482CR (renewal)
Special Thanks

- Tall Timber Research Station and Land Conservancy
  Tallahassee, Florida
  www.talltimbers.org

- Conservation Trust for Florida
  Micanopy, Florida
  www.conserveflorida.org

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