

Correcting Misconceptions about Florida's Greenbelt Law

Compiled by Florida Farm Bureau Federation

Disclaimer: This material was developed to inform Farm Bureau members and does not constitute legal opinion or advice. For specific guidelines for your county, contact your property appraiser.

Q: What is Greenbelt?

A: It is not a tax "exemption." Under the Greenbelt Law, FS 193.461 (3) (b), properties that are bona fide agricultural operations are taxed according to the "use" value of those operations, rather than the development value. Generally, tax assessments for qualifying land are lower than those for other uses. But ... all owners of such property *do* pay taxes.

Q: How does property qualify for Agricultural Classification?

A: For property to qualify for agricultural classification, land must be used in good faith for commercial agricultural purposes.

Q: What factors do property appraisers take into consideration when reviewing Greenbelt applications?

A: Some of the factors property appraisers consider include:

- The length of time the land has been utilized for agriculture;
- Whether the use has been continuous;
- The purchase price paid;
- Size, as it relates to specific agricultural uses;
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including fertilizing, liming, tilling, mowing, reforestation and other accepted agricultural practices.
- Whether there has been any true effort to have property contribute to the agricultural economy of the county on either a short or long term basis;
- Whether such land is under lease, and, if so, the effective length, terms and conditions of the lease, and
- Such other factors as may from time to time become applicable.

Q: How can I apply for Agricultural Classification?

A: An official application must be completed and submitted to your county tax assessor on or before March 1 of the year an owner first applies for the classification. January 1 is the statutory assessment date; the property must be in use on this date. Notification of approval or denial should be received on or before July 1.

Q: Will the property be inspected?

A: Yes, each property is physically inspected before the classification is approved or denied.

Q: What about property that is leased?

A: If property is leased, the lease must be in effect as of January 1. A copy of the lease should be attached to the application, but the lease is not sufficient if actual use is not in place. The owner is responsible for making sure the lessee is in compliance with all laws governing the greenbelt classification.

Q: Do I have to reapply every year?

A: No. Once you have received the greenbelt classification, a green card will be sent in late December. You should keep this card as a receipt of the ag classification.

Q: How large (or small) may my property be in order to qualify for the ag classification?

A: Your county sets minimum acreage and stocking rates for various agricultural operations. These are general guidelines used by the property appraiser, and can be obtained from your county property appraiser's office or Web site. Generally speaking, the smaller the parcel, the more intensive the agricultural use must be.

Q: What are some of the uses that are not considered agricultural uses under greenbelt?

A: Agricultural purposes do not include the wholesaling, retailing or processing of farm products.

Q: How can the purchase price paid for land affect the determination of agricultural classification?

A: The property appraiser may determine that the purchase price paid for land is inconsistent with agricultural use. Should the purchase price paid exceed the agricultural assessment by three or more times, a presumption that the land is not used primarily for good faith commercial agriculture purposes is created.

Q: Is it possible to overcome such a presumption?

A: Yes. The landowner must show special circumstances. Examples would include the need to expand an existing agricultural operation; need to facilitate proper drainage of an existing ag operation; need for the acquired property for ingress or egress to an existing ag operation; a purchase price that includes payment for other than real property, such as improvements on or to the land or deferred income, such as forestry.

Q: Can my application be denied because there is a dwelling on part of the land used for agricultural purposes?

A: No, if the dwelling is an integral part of the agricultural operation. The land dwellings occupy will be considered agricultural in nature, but dwellings will be assessed at their just values and added to the agriculturally assessed value of the land.