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Manatee County Property Appraiser

Information and  
Application Packet  
for  
**Agricultural**  
**Classification**  
**of Lands**  
**AKA “Greenbelt”**

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## Packet Purpose

Florida Statute 193.461, nicknamed *the Greenbelt Statute*, refers to Agricultural Classification as a privilege to be granted; a privilege that must be applied for and is encumbered upon an applicant to demonstrate eligibility. As such, this packet was put together to:

## HELP YOU:

- Understand what Agricultural Classification is; and what it is not
- Determine if you might qualify for Agricultural Classification
- Determine if you might benefit from Agricultural Classification
- Know the application requirements, including
  - How to complete the application
  - What the supporting documentation requirements are
  - When the deadlines are

## YOU ARE ENCOURAGED TO:

- **Read the packet** thoroughly, including the footnotes
- **Make use** of the various forms as applicable, and
- **Make use** of the provided checklist

## ANY APPLICATION THAT:

- Is incomplete,
- Is lacking the required supporting documentation, and/or
- Is late

**WILL BE DENIED.**

## Agricultural Classification of Lands, aka Greenbelt

Florida Statute 193.461 states: “*The property appraiser shall, ..., classify for assessment purposes all lands within the county as either agricultural or nonagricultural*”. It further states the requirements for agricultural classification and what the property appraiser may request to help determine agricultural classification eligibility.

Agricultural classification allows for lands to be valued for property tax purposes based on their agricultural use; versus based on a highest and best use, i.e. market value. 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***”.

Per the Florida Department of Revenue Property Tax Rule 12D-5.001 Agricultural Classification, Definition:

*“(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.”*

Agricultural classification is **not an exemption**. It is an **Assessment Reduction** itemized on the Proposed Property Tax Notice <sup>1</sup> as “Classified Agricultural Use”. The assessment reduction <sup>2</sup> is the difference of the Market Value and the Agricultural Value of agricultural classified lands on a parcel. **It is not itemized on the Tax Bill**, which is mailed by the Tax Collector’s Office in November of each year.

Agricultural classification is for property tax purposes. However, a landowner with a bona fide agricultural operation on their land may be entitled to certain other rights or exemptions from other governing authorities. These authorities may accept the Manatee County Property Appraiser Office's (PAO's) agricultural classification as evidence of the landowner's eligibility for such rights or exemptions, but the PAO is bound by the provisions of Florida Statute 193.461 for classifying lands as agriculture. The PAO cannot change these provisions to accommodate other purposes. If necessary, landowners should inquire of those authorities for other means to provide evidence of their eligibility for any such rights or exemptions.

<sup>1</sup> Aka TRIM Notice, which is mailed by the Property Appraiser Office (PAO) in August of each year.

<sup>2</sup> Aka “Ag Savings”

## Property Tax Implications

Generally, one can expect lower property taxes when their parcel is approved, all or in part, for agricultural classification. The PAO determines the Market Value as of the assessment date <sup>3</sup> for each real estate parcel based on the sales of comparable properties in the previous 12 months. An Agricultural Value is determined based on the agricultural use for any lands classified as agricultural. The difference, if any, between those lands' Market Value and their Agricultural Value is a Classified Agricultural Use Assessment Reduction, <sup>4</sup> aka Ag Savings.

Any current homestead <sup>5</sup> or non-homestead Assessment Reduction, aka cap savings, that may be attributed to any portion of a parcel reclassified as agricultural **will be lost**. In certain instances, such action could increase property taxes. Understanding one's current cap savings, including potential portability <sup>6</sup> of that savings, is essential in determining if agricultural classification benefits them.

Any lands reclassified from agriculture to non-agriculture shall be assessed under the provisions of Florida Statutes 193.011 and 193.1555. It is the **landowner's responsibility to understand** the implications of reclassifying any lands on their parcel, either from non-agricultural to agricultural; or from agricultural to non-agricultural.

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. However, there are tax implications for any buildings or other improvements on parcels with agricultural classification:

- Any buildings or other improvements that the primary use is for the support of the bona fide agricultural operation which agricultural classification has been applied for and approved will not be included as part of any homestead on the same parcel. Any current homestead cap savings attributed to such buildings or improvements **will be lost**.
- Per Florida Statute 125.01 "... a county may not levy special assessments on lands classified as agricultural lands...unless the revenue from such assessments has been pledged for debt service.... [does] not apply to residential structures and their curtilage."

Tangible Personal Property (TPP) is everything other than real estate used in a business and is subject to tax. 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 applicant's responsibility to determine if they should file a TPP tax return. Contact the PAO's TPP department if you have questions about TPP.

<sup>3</sup> January 1 is the assessment date, aka valuation date, each year in the state of Florida.

<sup>4</sup> Greenbelt is **not an exemption**. But is an Assessment Reduction, itemized on the Proposed Property Tax Notice, aka TRIM Notice, which is mailed by the PAO in August of each year. **Assessment Reductions are not itemized on the Tax Bill**, which is mailed by the Tax Collector Office in November of each year.

<sup>5</sup> Aka "Save Our Homes"

<sup>6</sup> See <https://www.manateepao.gov/definitions/portability-of-save-our-homes/> for more information on portability.

## Applying for Agricultural Classification

The qualifying agricultural use must be established by the tax year's January 1 assessment date. And a completed **APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS (form DR-482 R.01/23)**, must be submitted to the PAO by the tax year's application deadline of March 1, to be considered for agricultural classification that tax year. Per Florida Statute 193.461(3)(a) *"... Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted in this section for agricultural assessment <sup>7</sup> ..."*

It is the landowner's responsibility to establish and demonstrate to the PAO that the primary use of any applied for lands is a bona fide, i.e. commercial, agricultural use, as of the tax year's assessment date of January 1. <sup>8</sup> This includes any lands that may be leased <sup>9</sup> to others for agricultural purposes. The PAO cannot suggest nor recommend to a landowner an agricultural use; nor how to begin an agricultural commercial operation to obtain agricultural classification.

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

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."*

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<sup>7</sup> Florida Statute 193.461(3)(a) does allow for late applications due to extenuating circumstances by otherwise qualified applicants. The PAO will deny late applications; and defer the ruling on the merits of an applicant's extenuating circumstances to the Value Adjustment Board (VAB), a **petition is required**. See "Applicant's Right to Appeal a Denial" in this packet for information on denials; and on petitioning to the VAB.

<sup>8</sup> The PAO **cannot grant** agricultural classification based **on intentions or plans**; but only for those lands **in use**, as applied for, as of the assessment date.

<sup>9</sup> A lease in itself is not a bona fide agricultural use of the land. The lessee must have established a bona fide agricultural use of the land as of the assessment date; and support with documentation as such.



## Supporting Documentation Requirements

Per Florida Statute 193.461(3)(a) "... *the property appraiser 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.*" And per the application form DR-482 R.01/23, **"including requesting an annual audited financial statement"**.

Supporting documentation is required to demonstrate that a bona fide agricultural use was established by the assessment date as the primary use <sup>10</sup> of any lands being applied for. **Each applied for use must be supported; with its own financial results and documentation.**

If the legal entity operating the agricultural use differs from the landowner, as per the property record, <sup>11</sup> **then a lease is required.** <sup>12</sup> Supporting documentation **must be in the name** of the legal operating entity, i.e. the lessee's if it differs from the landowner.

### Required Supporting Documentation with All Applications

- **Financial:**
  - One of the following for **each applied for use:**
    - Reasonably recent sales <sup>13</sup> receipts of the agricultural product or services for the applied for use(s), **or**
    - Financial statements <sup>14</sup> audited by a certified public accountant (CPA), **or**
    - Filed Federal Income Tax schedule <sup>15</sup> which the bona fide agricultural use income/loss is claimed
  - And each of the following as applicable:
    - A lease <sup>16</sup>, if lands are leased for agricultural purposes

<sup>10</sup> Primary use means the principal or predominant use. There can only be one primary use for any portion of land, though it may have secondary uses. **Only the primary use is to be considered.** A parcel may be sub-parceled into different primary uses; e.g. a parcel may have a portion that the primary use is grazing cattle and another portion that the primary use is row crops.

<sup>11</sup> Property records may be viewed at [www.manateepao.gov](http://www.manateepao.gov)

<sup>12</sup> Including if the names are similar; John Doe is not the same legal entity as John Doe, LLC. Also, including if the landowner is a principle of the legal operating entity.

<sup>13</sup> I.e. monies received. A sales receipt should include: by whom; to whom (Cash if applicable); date of the sale, what was sold, and the total amount of the transaction. Note: Expense receipts in themselves are not supporting documents.

<sup>14</sup> For year prior to the tax year applying for.

<sup>15</sup> Typically, Schedule F, for year prior to the tax year applying for. Seek tax advice if needed.

<sup>16</sup> Lease terms must encompass the applied for tax year's assessment date; and rent so that the lessor, i.e. applicant, has a reasonable expectation of meeting investment cost and realizing a reasonable profit as per the Florida Department of Revenue Property Tax Rule 12D-5.001 cited above.



**Required Supporting Documentation with All Applications (continued)**

- **Financial** (continued):
  - A business plan with pro forma financial statements, if currently operating at a loss or at breakeven;<sup>17</sup> projecting when a reasonable expectation of meeting investment cost or realizing a reasonable profit might be met
- **Other, as applicable:**
  - Aerial <sup>18</sup>, site plan, or survey delineating the boundaries for each primary use, agricultural and non-agricultural, of the parcel(s)<sup>19</sup>
  - List of all structures and improvements <sup>20 21</sup> (dwellings, sheds, barns, docks, etc.) on the parcel(s), include year built,<sup>22</sup> size, and primary purpose.<sup>23</sup> Indicate location on the site plan, aerial, or survey (see above bullet point)
  - List of species, as applicable (livestock, crops, fruit trees, poultry, fish, etc.)

**Required Documents for Specific Uses**

- **Livestock** - Required **only if** livestock market or auction sales receipts **are not** provided as financial supporting documentation as per above:
  - A signed affidavit by the livestock owner that the livestock on applied for lands is not and will not be offered for sale as slaughtered or butchered, **otherwise**
  - **Both** of the following:
    - Food Establishment Permit, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services, **and**
    - U.S. Department of Agriculture Food Safety and Inspection Service Id Number of the facility use to slaughter the livestock.
- **Bees/Apiary:** Certificate of Apiary Registration, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services

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<sup>17</sup> As entered on the application in **Item L.5** (see “Application Instructions” in this packet).

<sup>18</sup> Aerials may be found on each parcel’s record page at [www.manateepao.gov](http://www.manateepao.gov) or at Manatee County’s [Geographic Information Systems \(GIS\)](#)

<sup>19</sup> If application has multiple parcels, delineate each parcel’s boundaries as well.

<sup>20</sup> Including structures and improvements that were agricultural exempt from permitting.

<sup>21</sup> There are tax implications for any buildings or other improvements on parcels with agricultural classifications.

- Any buildings or other improvements that the primary use is for the support of the bona fide agricultural operation which agricultural classification has been applied for and approved will not be included as part of any homestead on the same parcel. Any current homestead cap savings attributed to such buildings or improvements will be lost.
- Per Florida Statute 125.01(1)(r).1 “.... a county may not levy special assessments on lands classified as agricultural lands...unless the revenue from such assessments has been pledged for debt service and is necessary to meet obligations....2. [does] not apply to residential structures and their curtilage.”

<sup>22</sup> Or approximately, if actual is unknown.

<sup>23</sup> Primary purpose of each structure and improvement is required for determining tax implications as per footnote above.

**Required Documents for Specific Uses (continued)**

- **Citrus:**
  - One of the following:
    - Citrus Fruit Dealers License, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services, **or**
    - A signed affidavit by the citrus operator that their sales are, or will be, directly to the consumer and not for resale
  - List of citrus variety/varieties and grade(s) (*“A” as the highest grade, and “D” the lowest*)
  - An aerial, site plan, or survey, delineating the boundaries of the varieties and/or grades if there are multiple varieties and/or grades
- **Fish Farm/Aquaculture:**
  - Aquaculture Certificate of Registration, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services, **and**
  - Either:
    - A signed affidavit by the Aquaculture Certificate Registrant, that they do not, nor will not, offer processed (iced and/or cut) aquaculture products for sale from the applied for lands, **or**
    - Food Establishment Permit, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services
- **Hemp:** Hemp Cultivation License, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services
- **Plants/Nursery:** Nursery and Stock Dealer Registration, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services
- **Poultry:** One of the following:
  - A signed affidavit by the poultry owner that they do not, nor will not, offer dressed poultry or whole shell eggs for sale from the applied for lands **or**
  - Food Establishment Permit, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services

### Other Supporting Documentation that May Be Required

The PAO reserves the right to request additional information as deemed necessary, including but not limited to :

- Contracts or Agreements
- Certificates as required by federal, state or local governments
- Other, as deemed necessary

It is understood that certain supporting documents, e.g. Federal Income Tax schedules, may not be available by the March 1 application deadline. Such documents can be submitted as addendums <sup>24</sup> to the application through May.

All submitted documentation should be on either letter (8.5 x 11 inches) or legal (8.5 x14 inches) format. Do not use staples, sticky notes, binders, or sheet protectors. **Do not provide originals**, as all documents will be disposed of after being scanned for electronic storage upon the completion of the application process. Applicants are responsible for producing their own copies.

### Confidentiality of Applications

Any submitted Application and Return for Agricultural Classification of Lands (form DR-482 R.01/23), **and** its supporting documents, <sup>25</sup> is considered a return and shall be deemed to be confidential in the hands of the property appraiser as per Florida Statute 193.074.

**193.074 Confidentiality of returns.**—*All returns of property and returns required by former s. [201.022](#) submitted by the taxpayer pursuant to law shall be deemed to be confidential in the hands of the property appraiser, the clerk of the circuit court, the department, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, and their employees and persons acting under their supervision and control, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such returns are exempt from the provisions of s. [119.07\(1\)](#).*

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<sup>24</sup> Reference applicant's name and parcel Id(s) when submitting addendums; as well with any application-related correspondence with the PAO.

<sup>25</sup> Including any lessee's supporting documents. A lessee may submit directly any such documents to the PAO; referencing applicant's name and parcel Id(s) when submitting.

## Application Review

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

Upon receiving an application, the PAO will:

- Acknowledge the receipt of the application
- Inform the applicant **if**:
  - The application was received by the March 1 application deadline,
  - The application needs clarification,
  - The application is complete,
  - The required supporting documentation is sufficient, **and/or**
  - Additional information is requested
- Put the application **ON HOLD** and notify the applicant if the application:
  - Needs clarification
  - Is incomplete,
  - Lacks the required supporting documentation, **and/or**
  - Additional information is requested
- Conduct a field check, either:
  - Via aerial technology, **or**
  - In person
    - First via drive-by,
    - Then if necessary, via on-site
      - Will contact applicant requesting to schedule <sup>26</sup> a field check
      - Failure to respond to schedule and/or allow a requested field check will be cause for a denial
- Will notified the applicant if a “**HOLD**” on the application has been removed
- Will, either:
  - Approved the application for all lands applied for, **or**
  - Deny the application for all lands applied for, **or**
  - Partially deny the application
    - Approving some of the lands applied for, and
    - Denying some of the lands applied for
- Provide courtesy notice of application decision by email or USPS
- Mail official denial notices, via USPS Certified Mail, no later than July 1 of the tax year applied for, per state statute

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<sup>26</sup> In lieu of scheduling, the applicant may grant the PAO in writing, permission to access their property without their presence to conduct the required field check.

## Applications ON HOLD

Time is of the essence. Requested information and documentation for applications **ON HOLD** should be provided by no later than May 31 of the tax year. Per Florida Statute 193.461(2) “... *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...*” Therefore, to allow time for processing and mailing any official denial by the deadline:

- In-person field checks will not be scheduled for applications that are **ON HOLD**
- In-person field checks will not be scheduled after May 31 of the tax year until after official denials are processed
- After May 31 of the tax year, applications still **ON HOLD** and/or still requiring on-site field checks will be denied

## Applicant’s Right to Appeal a Denial

Per Florida Statute 193.461(2) “*Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the [County’s] value adjustment board [VAB <sup>27</sup>] ... The [official denial] notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline....*” The petition filing deadline is 30 days from the mailing date of the official denial notice. For more information regarding the VAB and filing a VAB petition see <https://www.manateeclerk.com/departments/value-adjustment-board/>.

If an application is denied, in total or in part:

- The PAO can change its decision if all outstanding requirements are met before the petition filing deadline
- Otherwise, to maintain their rights to appeal the PAO decision, an applicant must file a petition with the VAB before the petition filing deadline. The PAO can change its decision if all outstanding requirements are met before the scheduled hearing.

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<sup>27</sup> The VAB serves as the decision-making authority when there is disagreement between the property owner and PAO concerning exemptions, valuations, and classifications. For more information see <https://www.manateeclerk.com/departments/value-adjustment-board/>.

## Once Approved

The agricultural classification is effective as of January 1 of the tax year. Any parcel approved for agricultural classification, all or in part, will be assigned a Land Use code (LUC) between 5000 and 6999 on the parcel's record.<sup>28</sup> The assigned LUC can be used as proof of the agricultural classification as necessary.<sup>29</sup>

Manatee County has waived, as allowable per statute, *“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 by the property appraiser”*.<sup>30</sup> Therefore, in Manatee County, lands remain agricultural classified until:

- There is a greater than 50% change of ownership,<sup>31</sup> **or**
- The primary use of land is diverted from the qualifying use for which the classification was granted<sup>32</sup>

It is the landowner's responsibility to notify the PAO of anything that may affect the agricultural classification. This includes a change from one bona fide agriculture use to another.<sup>33</sup>

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<sup>28</sup> Property records may be viewed at [www.manateepao.gov](http://www.manateepao.gov).

<sup>29</sup> The PAO does not issue certificates or any other official documentation when a parcel is approved for agricultural classification.

<sup>30</sup> However, if a landowner wants to increase the agricultural classified acreage on a parcel, a new application will be required; and would be subject to the current requirements for initial applications as outlined in this application packet.

<sup>31</sup> Even if parties are related. Does not include an individual conveying to a personal trust. However, does include a transfer of more than 50% ownership to an estate upon death.

<sup>32</sup> Unless supporting documentation is provided to the PAO that the new use is a bona fide agricultural use established by the assessment date.

<sup>33</sup> A new application would not be required when changing from one agricultural use to another on lands already classified as agricultural by the existing landowner(s). However, supporting documentation, as per this packet, will be required to demonstrate the new use is a bona fide, i.e. commercial, agricultural use as of the assessment date. The documentation may be submitted anytime up through May of the tax year. Failure to submit such documentation may result in reclassification of those lands to non-agricultural for the tax year.

## Subject to Annual Review

Although an annual application is not required, the agricultural classification of any lands is subject to annual review by the PAO for the continuing qualifying use for which the classification was granted. These reviews may include site inspections,<sup>34</sup> and/or request for updated supporting documentation.<sup>35</sup>

If the PAO reclassifies any lands<sup>36</sup> as a result of such review to non-agricultural, then a denial notice will be mailed no later than July 1 of the tax year.<sup>37</sup> Such lands will be assessed under the provisions of Florida Statutes 193.011 and 193.1555 for the tax year. A new application will be required for those lands to be reclassified as agricultural in any subsequent year.

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<sup>34</sup> On-site or via aerial technology.

<sup>35</sup> If PAO requests are not satisfactorily addressed, the lands will be reclassified as non-agricultural for the current tax year.

<sup>36</sup> The parcel will be assigned a LUC that is not between 5000 and 6999 when there are no longer any lands classified as agricultural on the parcel.

<sup>37</sup> Per Florida Statute 193.461(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 petition filing deadline is 30 days from the date of the official denial notice.



## Frequently Asked Questions

- **Do I have to form a legal entity such as a limited liability company (LLC) to file for agricultural classification?** *No, your agricultural business may be any form of legal for-profit entity: Sole Proprietorship, Partnership, C Corporation, S Corporation, or LLC. Consult legal advice which may be best for you.*
- **I have a non-profit business that rescues animals; can I get agricultural classification?** *No, by definition “bona fide agricultural use is “for profit”.*
- **My land is zoned agricultural, and my taxes seem high, why didn't I get an agricultural tax break?** *Agricultural zoning and agricultural classification are not the same thing. Zoning is permissible use. Whereas classification is for established agricultural use in the pursuit of a reasonable profit; and it must be applied for, and approved.*
- **I let my neighbor keep some of his cows on my land. Might I qualify for agricultural classification?** *Yes, but only if their cattle operation is the primary use of your lands; is a commercial cattle operation, supported by documentation; and there's a lease between the two of you. The terms of the lease must encompass the applied for tax year's assessment date; and with rent payments so that you have a reasonable expectation of meeting investment cost and realizing a reasonable profit.*
- **I'm buying a parcel that already has agricultural classification. Will it remain agricultural classified?** *Agricultural classification is not transferrable, even if the parties are related. The year in which you buy the parcel the taxes will be assessed based on the parcel's classification and ownership status as of the January 1 assessment date. Then the parcel will be reclassified to non-agricultural the first January 1 after your purchase. You would need to establish a qualifying use under your ownership, then apply and be approved to have it classified as agricultural again.*
- **I have Homestead on my parcel already. Can I still apply for agricultural classification?** *Yes, you can. However, agricultural classification is for only that portion of lands 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. Buildings or other improvements that are primarily used for the support of the bona fide agricultural operation will come out of the homestead; as well as any lands reclassified to agricultural. Any current homestead cap savings (difference between Market Value and Assessed Value) that may be attributed to any lands, buildings or other improvements that come out of the homestead will be lost. If at some point you wish to reclassified the land back to non-agricultural; and put those lands, buildings and improvements back into your homestead, they shall be assessed 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 agricultural or to non-agricultural.*



- **My friend in another county told me I will have to apply for agricultural classification every year. Is this true?** *Manatee County has waived the annual application requirement. However, the classification is subject to annual review by the PAO for the continual qualifying use for which the classification was granted. It is your responsibility to notify the PAO of anything that may affect the agricultural classification. This includes a change from one agriculture use to another. A landowner, or lessee if applicable, of existing agricultural classified lands may submit updated documentation to the PAO at any time.*
- **How can I start my farm when I need to dig a well and put up a pole barn but cannot get permits for either without agricultural classification first?** *The PAO is “the cart” in the process, not the “horse”. Agricultural classification can only be granted for an established use of lands; not for any planned, intended, or future uses. The PAO cannot advise landowners on qualifying uses or how to initiate them to obtain agricultural classification. PAO is bound by the provisions of Florida Statute 193.461 for classifying lands as agriculture, provisions that the PAO cannot change to accommodate other purposes. The PAO does not issue permits. Permit-related questions should be asked of the appropriate permitting department.*
- **My neighbors keep telling me to just put a couple of cows on my property and I can get Greenbelted. Is that true?** *Yes, but only if the cows are for commercial purposes. The cattle operation on your property must be in the pursuit of a reasonable profit or at least upon a reasonable expectation of meeting investment cost to qualify for agricultural classification, aka Greenbelt.*
- **I closed on a property on December 29<sup>th</sup> last year. Can I get agricultural classification this year?** *Yes, you can if you established a qualifying use by the January 1 qualifying use deadline; supported by the required documentation including financial results for those last couple of days of last year.*
- **I closed on a property on January 2 of this year. Can I get agricultural classification this year?** *No, even if you established a qualifying use upon closing on the property. Taxes are assessed based on a parcel’s classification and ownership status as of the assessment date January 1.*
- **How much will Greenbelt save me in my taxes?** *The PAO does not provide tax estimates; or any tax savings estimates on a status or classification change. There are several factors in determining agricultural classification’s impact on a parcel’s taxes, and can be unique to each parcel, including:*
  - *Existing assessment reductions, either homestead or non-homestead, aka cap savings. Any cap savings attributed to any portion of a parcel applied for and reclassified as agricultural, will be lost*
  - *Current market value of lands to be classified agricultural*
  - *Agricultural use; different uses have different rates for determining agricultural value*
  - *Number of acres to be classified as agricultural*
  - *Millage rate*


*There is an Agricultural Classification Tax Saving Estimator form for your convenience in this application packet, followed by examples, to help you understand the potential property tax implications.*



## Application Instructions

**Note: Incomplete applications; applications lacking required supporting documentation; and/or late applications will be denied!**

Either the embedded application form DR-482 R. 01/23 (see **Forms** in this application packet or the fillable PDF form located at [https://floridarevenue.com/property/Documents/dr482\\_f.pdf](https://floridarevenue.com/property/Documents/dr482_f.pdf)) must be used to apply for agricultural classification.

 <b>APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS</b> Section 193.461, Florida Statutes				DR-482 R. 01/23 Rule 12D-16.002, F.A.C. Effective 01/23																										
<b>FLORIDA</b> This completed application, including all required attachments, must be filed with the county property appraiser on or before March 1 of the current tax year.																														
Applicant name <b>A</b>		Return to (address of property appraiser)		915 4 <sup>th</sup> Ave W, Bradenton, FL 34205																										
Property Address <b>B</b>				or email: Greenbelt@manateepao.gov																										
Phone <b>C</b>																														
Parcel identification number or legal description <b>D</b>																														
<b>Lands Used Primarily for Agricultural Purposes</b> Citrus <b>E.1</b> <b>E.2</b> yrs Cropland <b>F.1</b> <b>F.2</b> yrs Grazing land <b>G.1</b> <b>G.2</b> <b>G.3</b> yrs Timberland <b>H.1</b> <b>H.2</b> yrs Poultry, swine, or bee yards <b>I.1</b> <b>I.2</b> yrs Aquaculture products <b>J.1</b> <b>J.2</b> yrs Other: <b>K.1</b> <b>K.2</b> <b>K.3</b> yrs			<b>Agricultural Income from this Property</b> Complete for the past 4 years. <table border="1"> <thead> <tr> <th>Year</th> <th>Crop or Use</th> <th>Gross Income</th> <th>Expense</th> <th>Net Income</th> </tr> </thead> <tbody> <tr> <td>20<b>L.1</b></td> <td><b>L.2</b></td> <td><b>L.3</b></td> <td><b>L.4</b></td> <td><b>L.5</b></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Year	Crop or Use	Gross Income	Expense	Net Income	20 <b>L.1</b>	<b>L.2</b>	<b>L.3</b>	<b>L.4</b>	<b>L.5</b>	20					20					20				
Year	Crop or Use	Gross Income	Expense	Net Income																										
20 <b>L.1</b>	<b>L.2</b>	<b>L.3</b>	<b>L.4</b>	<b>L.5</b>																										
20																														
20																														
20																														
			Date purchased <b>M</b>		Purchase price <b>N</b>																									
Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. <b>O.1</b> <input type="checkbox"/> yes <input type="checkbox"/> no If yes, name on the return: <b>O.2</b>																														
Is the real property leased to others? If yes, attach copy of lease agreement. <b>P</b> <input type="checkbox"/> yes <input type="checkbox"/> no As of January 1 of this year, 20 <b>Q</b> , 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." The property appraiser may require additional information (including requesting an annual audited financial statement) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request. I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.																														
<b>R</b> Signature		<b>S</b> Print name		<b>T</b> Date																										
<b>For Record Purposes Only</b> This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ (Date) for the above described property. _____ Signature, property appraiser or designee County																														
<b>Record of Action of County Property Appraiser</b> Check the appropriate box below.																														
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural <input type="checkbox"/> 2. Application disapproved and agricultural classification of lands denied on all lands <input type="checkbox"/> 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																														

Email Address: **U**

The following is an item by item instructions for completing form DR-482 R. 01/23 with each item identified with the corresponding red letter on the above form <sup>38</sup>.

<sup>38</sup> The area below the applicant's signature line (**Items R - T**) is for PAO use only.



**Application Instructions (continued)****Item A: Applicant Name:**

Enter the name of the entity applying for the agricultural classification. Must be a property owner of record <sup>39</sup> as of the assessment date, January 1 of the tax year.

**Item B: Property Address:**

Enter the situs address of the property which agricultural classification is being applied for. Street number and street name is sufficient. If needed, enter “see attached” with additional addresses for multiple parcels on a separate page (see FORMS).

**Item C: Phone:**

Enter the telephone number which the PAO may call for questions regarding the application.

**Item D: Parcel identification number or legal description <sup>40</sup>:**

Enter the parcel identification number (Id). The legal description is not necessary; the parcel Id is sufficient. Multiple parcels may be entered on one application if all parcels are owned by the same legal entity. If needed, enter “see attached” with additional parcel Ids on a separate page (see FORMS). **Only lands listed can be considered as “applied for”.**

For items **E.1** through **L.5** complete only as applicable.

**Item E.1: Number of acres <sup>41</sup> <sup>42</sup> (Citrus):**

Enter the total number of acres of citrus being applied for.

**Item E.2: How long in this use (Citrus):**

Enter the number of years the acres entered in **Item E.1** has been in continuous commercial citrus use under current ownership.

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<sup>39</sup> Property records may be viewed at [www.manateepao.gov](http://www.manateepao.gov)

<sup>40</sup> If the lands being applied for need to be cut-out of a larger parcel due to a sale or a transfer, and the new parcel Id has not been assigned yet by the PAO, then:

- Enter the parcel Id which the lands are to be cut-out from, **and**
- Attached an aerial, site plan, or survey delineating the lands being applied for.

The PAO will amend the application once the new parcel Id has been assigned.

<sup>41</sup> The total number of acres for all uses cannot exceed the parcel’s total acres per the PAO records. PAO acreage are to 4 decimal places.

<sup>42</sup> If you have a survey with total acreage that does not match the PAO’s records, please provide it to the PAO for review. Upon review, the application will be amended accordingly, with the applicant’s intentions based on the required delineated aerial, site plan or survey provided (see the **Required Supporting Documentation with All Applications** above).

**Application Instructions (continued)**

**Item F.1: Number of acres (Cropland):** Enter the total number of acres of cropland being applied for.

**Item F.2: How long in this use (Cropland):**  
Enter the number of years the acres entered in **Item F.1** have been in continuous commercial cropland use under current ownership.

**Item G.1: Number of livestock (Grazing Land):**  
Enter the number of commercial livestock grazing on the applied for lands as of the January 1 assessment date.

**Item G.2: Number of acres (Grazing Land):**  
Enter the total number of acres of grazing land being applied for.

**Item G.3: How long in this use (Grazing Land):**  
Enter the number of years the acres entered in **Item G.2** have been in continuous commercial grazing use under current ownership.

**Item H.1: Number of acres (Timberland):**  
Enter the total number of acres of timberland being applied for.

**Item H.2: How long in this use (Timberland):**  
Enter the number of years the acres entered in **Item H.1** have been in continuous commercial timberland use under current ownership.

**Item I.1: Number of acres (Poultry, swine, or bee yards <sup>43</sup>):**  
Enter the total number of acres of poultry, swine, or bee yards being applied for.

**Item I.2: How long in this use (Poultry, swine, or bee yards):**  
Enter the number of years the acres entered in **Item I.1** have been in continuous commercial poultry, swine, or bee yards use under current ownership.

**Item J.1: Number of acres (Aquaculture products <sup>44</sup>):**  
Enter the total number of acres of aquaculture products being applied for.

**Item J.2: How long in this use (Aquaculture products):**  
Enter the number of years the acres entered in **Item J.1** have been in continuous commercial aquaculture products use under current ownership.

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<sup>43</sup> On a separate document please specify the number of acres for each use, i.e. the number of acres for poultry, the number of acres for swine, and the number of acres for bee yard (see FORMS). Combined the acreage should be the total number of acres entered in **I.1**

<sup>44</sup> On a separate document please specify the species of aquaculture products being applied for (see FORMS).

**Application Instructions (continued)****Item K.1: Other** (if use does not fit in one of the above categories, items **E – J**):

Enter specifically any other agricultural use being applied for. If needed, enter “see attached”, with additional uses on a separate page (see FORMS).

**Item K.2: Number of acres** (Other):

Enter the total number of acres of “other use(s)” being applied for. If needed, enter “see attached”, for specifying each use’s acreage for additional uses, on a separate page (see FORMS).

**Item K.3: How long in this use** (Other):

Enter the number of years the acres entered in **Item K.2** have been in continuous commercial other use(s) under current ownership. If needed, enter “see attached”, for specifying the number of years that each additional use(s) has been in continuous commercial use under the current ownership, on a separate page (see FORMS).

**For items L.1 through L.5 complete only for each applicable year of the current ownership for the past 4 years.<sup>45 46 47</sup> Enter for each different use entered in Items E – K separately; and if necessary, enter “see attached” for additional pages (see FORMS).**

**Item L.1: Year:**

Enter the last 2 digits of the year for each of applicable last 4 years which the applicant had agricultural income from the applied for property.

**Item L.2: Crop or Use:**

Enter the applicable crop or use.

**Item L.3: Gross Income:**

Enter the total year’s gross income, i.e. sales or revenue, for the applicable year for the crop or use entered in **L.2**. If the crop or use is on leased lands, then enter the total of the lease receipts the applicant received for each applicable year.

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<sup>45</sup> There must be agricultural income and/or expenses from the applied for property **by the applicant** through the last December 31 before the applied for tax year to be considered a bona fide, i.e. commercial, agricultural use established by the January 1 assessment date; even if it’s only for a short period. **Previous ownership agricultural income is irrelevant.**

<sup>46</sup> Each different use indicated in items **E – K** must have agricultural income through the last December 31 before the applied for tax year from the applied for property to be considered for agricultural classified on those lands.

<sup>47</sup> Consult an accountant for advice if necessary.



**Application Instructions (continued)**

**Item L.4: Expense:**

Enter the total year's expense for the applicable year for the crop or use entered in **L.2**. If the crop or use is on leased lands, then enter the total of the lease expenses the applicant incurred for each applicable year.

**Item L.5: Net Income:**

Enter the total year's net income, i.e. Gross Income minus Expense, for each applicable year for the Crop or Use entered in **L.2**.

**Item M: Date Purchased:**

Enter the date which the applicant purchased the property, MM/YY is sufficient.

**Item N: Purchase Price:**

Enter the price which the applicant paid for the property on the date entered in **Item M** the property.

**Item O.1: Tangible Property Tax (TPP) question:**

Check the appropriate box, **yes or no**, to the question "Has a Tangible Property Tax Return, form DR-405, been filed with the county property appraiser for machinery and equipment?"

**Item O.2: If "Yes" to Item O.1 :**

Enter the name on the TPP return.

**Item P: Leased to Others question:**

Check the appropriate box, **yes or no**, to the question "Is the real property lease to others?" *Note: If yes, then a copy of the lease is required to be submitted with your application. The lease must be current as of the January 1 assessment date. And the Agricultural Income (Items L.1 – L.5) must be from the lease.*

**Item Q: As of January 1 of this year, 20\_\_, statement:**

Enter the last 2 digits of the current tax year which agricultural classification is being applied for.



**Application Instructions** (continued)

**Item R: Signature <sup>48</sup>:**

The application must be signed. If other than the applicant (see **Item A**) then provide documentation authorizing the signee to sign on behalf of the applicant.

**Item S: Print Name:**

Print the name of the application signee.

**Item T: Date:**

Enter the date the application was signed.

**Item U: Email Address <sup>49</sup> (optional ):**

Enter an email address which the PAO may use for application-related correspondence with the applicant, or applicant's designated representative.

The area below the applicant's signature line (**Items R - T**) is for PAO use only.

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<sup>48</sup> By signing, the signee is attesting to this statement on the application:

*"I certify all information on this form is true, and in effect on January 1 of this year [as entered in **Item Q**]. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of."*

<sup>49</sup> **Item U** is only on the embedded form on page 1 of this packet. Not on the fillable PDF form located at [https://floridarevenue.com/property/Documents/dr482\\_f.pdf](https://floridarevenue.com/property/Documents/dr482_f.pdf)

## Submitting the application <sup>50</sup>

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

- Email <sup>51</sup> <sup>52</sup> (preferred) to: [Greenbelt@ManateePAO.gov](mailto:Greenbelt@ManateePAO.gov) (not case sensitive)
- Mail <sup>53</sup> or Hand Deliver <sup>54</sup> to: Manatee Property Appraiser Office  
915 4<sup>th</sup> Avenue West  
Bradenton, FL 34205
- Fax <sup>55</sup> to: (941) 742-5664

## Contact Us

- Telephone: (941) 748-8208
- Email: [Greenbelt@ManateePAO.gov](mailto:Greenbelt@ManateePAO.gov) (not case sensitive)

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<sup>50</sup> All submitted documentation should be on either letter (8.5 x 11 inches) or legal (8.5 x14 inches) format. **Do not provide originals**; as all documents will be disposed of after being scanned for electronic storage upon the completion of the application process. Applicants are responsible for producing their own copies.

<sup>51</sup> All documents, including the application, must be submitted as email attachments. PAO's IT policies prevent the opening of email links.

<sup>52</sup> A received application, via email, will be considered submitted on time if properly addressed and based on the email's time stamp. Emails can be delayed or lost when transmitted. The PAO cannot consider any application that was never received. Applicants should retain their transmitted email as evidence of time sent in the event proof of on-time application submission is required.

<sup>53</sup> A delivered application ,via postal service or other courier, will be considered submitted on time if the envelope is properly addressed, has enough postage, is postmarked, and is deposited in the mail by the due date. Mail can be delayed or lost. The PAO cannot consider any application that was never received. Applicants should consider obtaining and retaining a Proof of Delivery mail service option as evidence of date mailed in the event proof of on-time application submission is required.

<sup>54</sup> Must be during times the PAO is opened to the public. All hand-delivered applications will be date stamped by PAO personnel upon receipt. An application will be considered submitted on time based on date stamped by PAO personnel. Applicants may request, and should retain, a copy of the date-stamped application as evidence as date delivered in the event proof of on-time application submission is required.

<sup>55</sup> A received application, via fax, will be considered submitted on time if properly dialed and based on the fax time stamp. Faxes can be lost and there can be machine malfunctions. The PAO cannot consider any application that was never received. Applicants should obtain and retain fax sent confirmation as evidence as date faxed in the event proof of on-time application submission is required.

## Key Florida Property Tax Year Dates

**January 1:** Date of assessment

**March 1:** Deadline for applications:

- Agricultural Classification
- Exemptions

**April 1:** Deadline for filing TPP returns

**July:**

- **July 1:** Deadline for mailing application Denial Notices for:
  - Agricultural Classification
  - Exemptions
- **Date TBD: <sup>56</sup> 30 Days after Denial Notices are mailed:** Deadline for filing a “Denial” petition with the Value Adjustment Board (VAB) for:
  - Agricultural Classification
  - Exemptions

**August: Date TBD:** TRIM Notices are mailed <sup>57</sup> (TRIM period begins)

**September: Date TBD: 25 Days after TRIM Notices are mailed** (TRIM period ends):

- Deadline for late applications due to extenuating circumstances:
  - Agricultural Classification
  - Exemptions
- Deadline for filing a petition with the VAB <sup>58</sup>
  - “Market Value”
  - “Denial” of late application due to extenuating circumstances <sup>59</sup>
    - Agricultural Classification
    - Exemptions

**October: Date TBD:** VAB hearings begin

**November: Date TBD:** Tax Bills are mailed

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<sup>56</sup> To be Determined

<sup>57</sup> TRIM Notices are available online at <https://www.ManateePAO.gov/> the day they are mailed.

<sup>58</sup> The VAB petition deadline is at 4:30 PM on the 25th day after TRIM Notices are mailed.

<sup>59</sup> The late application due to extenuating circumstances deadline and the deadline to file a VAB petition for a denial of such are the same. It is the applicant’s responsibility to meet both deadlines to maintain their right to appeal any such application denied. For more information on the VAB and petitions see <https://www.manateeclerk.com/departments/value-adjustment-board/>.

## Forms

### Application Form

Form DR-482 R. 01/23 is the Florida Department Revenue official application form; and must be used to apply for agricultural classification.

- The DR-482 R. 01/23, embedded in this packet is provided for your convenience.
- A fillable PDF DR-482 R. 01/23 is available at <https://floridarevenue.com/property/Documents/dr482.pdf>

Optional forms are provided in this packet for your convenience to attach additional information to the application as applicable.

- Additional Parcels
- Additional Application Information
- Additional Agricultural Income from this Property

### Supporting Documentation

Optional forms are provided in this packet for your convenience to provide certain supporting documentation, as applicable.

- Required Supporting Documentation with All applications
  - Other: List of All Structures and Improvements
  - Other: List of species
- Required Documents for Specific Uses: Citrus

### Affidavits

Optional affidavit forms are provided in this packet for your convenience to provide certain required affidavits, as applicable:

- Livestock
- Citrus
- Fish Farm/Aquaculture
- Poultry



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482  
R. 01/23  
Rule 12D-16.002,  
F.A.C.  
Effective 01/23

**FLORIDA** This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1** of the current tax year.

Applicant name		Return to (address of property appraiser)	Manatee County Property Appraiser 915 4 <sup>th</sup> Ave W, Bradenton, FL 34205
Property Address			
Phone			

Parcel identification number or 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		
Aquaculture products		yrs					
Other :		yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. ☐ yes ☐ no

If yes, name on the return: \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ 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."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____ Signature	_____ Print name	_____ Date
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**For Record Purposes Only** This acknowledges receipt of your Application for Agricultural Classification of Lands on \_\_\_\_\_ for the above described property. (Date)

_____ Signature, property appraiser or designee	_____ 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
--	--	---------------

Email Address: \_\_\_\_\_



Charles E. Hackney  
Manatee County Property Appraiser

Additional Parcels

Page \_\_\_\_ of \_\_\_\_ Pages

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_  
(see Application Instructions item **D**)

Multiple Parcel ID's / Addresses

- 1) \_\_\_\_\_ / \_\_\_\_\_
- 2) \_\_\_\_\_ / \_\_\_\_\_
- 3) \_\_\_\_\_ / \_\_\_\_\_
- 4) \_\_\_\_\_ / \_\_\_\_\_
- 5) \_\_\_\_\_ / \_\_\_\_\_
- 6) \_\_\_\_\_ / \_\_\_\_\_
- 7) \_\_\_\_\_ / \_\_\_\_\_
- 8) \_\_\_\_\_ / \_\_\_\_\_
- 9) \_\_\_\_\_ / \_\_\_\_\_
- 10) \_\_\_\_\_ / \_\_\_\_\_
- 11) \_\_\_\_\_ / \_\_\_\_\_
- 12) \_\_\_\_\_ / \_\_\_\_\_
- 13) \_\_\_\_\_ / \_\_\_\_\_
- 14) \_\_\_\_\_ / \_\_\_\_\_
- 15) \_\_\_\_\_ / \_\_\_\_\_

Additional Application Information

Page \_\_\_\_ of \_\_\_\_ Pages

Applicant Name: \_\_\_\_\_ Tax Year \_\_\_\_\_

Parcel ID(s): \_\_\_\_\_

Poultry, Swine or Bee Yards  
(see Application Instructions items **I.1** & **I.2**)

	Number of Acres <sup>60</sup>	How Long in this Use
Poultry	_____	_____
Swine	_____	_____
Bee Yards	_____	_____

Other Uses, including Aquaculture Products  
(see Application Instructions items **J.1** through **K.3**)

Crop or Use	Number of Acres <sup>61</sup>	How Long in this Use
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

<sup>60</sup> Combined the acreage should be the total number of acres entered in **I.1** on the application.

<sup>61</sup> Combined the acreage should be the total number of acres entered in **K.2** on the application.



**Additional Agricultural Income from this Property**

Page \_\_\_\_ of \_\_\_\_ Pages

(see Application Instructions items **L1** through **L5**)

Applicant Name: \_\_\_\_\_ Tax Year \_\_\_\_\_

Parcel ID(s): \_\_\_\_\_

Year <sup>62</sup>	Crop or Use	Gross Income	Expense	Net Income
20__				
20__				
20__				
20__				
20__				
20__				
20__				
20__				
20__				
20__				
20__				
20__				

<sup>62</sup> Enter the last 2 digits of the year for each of applicable last 4 years which the applicant had agricultural income from the applied for property for each different crop or use

**Required Supporting Documentation with All applications** Page \_\_\_\_ of \_\_\_\_ Pages  
**Other: List of All Structures and Improvements** <sup>63 64</sup>

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

<b>Parcel ID</b> <sup>65</sup>	<b>Type of Structure or Improvement</b> <sup>66</sup>	<b>Year Built</b> <sup>67</sup>	<b>Size</b> (Square Foot)	<b>Primary Purpose</b> <sup>68</sup>

<sup>63</sup> Including structures and improvements that were agricultural exempt from permitting.

<sup>64</sup> There are tax implications for any buildings or other improvements on parcels with agricultural classification.

- Any buildings or other improvements that the primary use is for the support of the bona fide agricultural operation which agricultural classification has been applied for and approved will not be included as part of any homestead on the same parcel. Any current homestead cap savings attributed to such buildings or improvements will be lost.
- Per Florida Statute 125.01(1)(r) “.... a county may not levy special assessments on lands classified as agricultural lands...unless the revenue from such assessments has been pledged for debt service and is necessary to meet obligations...2.[does] not apply to residential structures and their curtilage.”

<sup>65</sup> If there are multiple parcels on the applications indicate the parcel which each structure or improvement is on.

<sup>66</sup> I.e., Dwelling, Shed, Barn, Dock, etc.

<sup>67</sup> Or approximately, if unknown.

<sup>68</sup> Primary purpose of each structure and improvement is required for determining tax implications as per footnote above.

**Required Supporting Documentation with All Application:** Page \_\_\_\_ of \_\_\_\_ Pages  
**Other: List of species**

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

**Livestock:** \_\_\_\_\_

**Crops:** \_\_\_\_\_

**Plants/Nursery:** \_\_\_\_\_

**Timberland:** \_\_\_\_\_

**Fruit Trees:** \_\_\_\_\_

**Poultry:** \_\_\_\_\_

**Fish/Aquaculture:** \_\_\_\_\_

**Other:** \_\_\_\_\_

Required Documents for Specific Uses:  
Citrus

Page \_\_\_\_ of \_\_\_\_ Pages

Applicant Name: \_\_\_\_\_ Tax Year \_\_\_\_\_

Parcel ID(s): \_\_\_\_\_

Variety	Grade <sup>69</sup>

<sup>69</sup> “A” as the highest, “D” as the lowest

**Affidavit  
Livestock**

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

\_\_\_\_\_  
I, the undersigned, certify that, as the owner of the livestock on the above-referenced parcel(s), that said livestock is not and will not be offered for sale as slaughtered or butchered. But is intended to be sold as live animals.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name (If different than the Applicant)



**Affidavit  
Citrus**

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

\_\_\_\_\_  
I, the undersigned, certify that, as the citrus operator on the above-referenced parcel(s), that all such citrus sales are, or will be, directly to the consumer and not for resale.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name (if different than the Applicant)



**Affidavit  
Fish Farm/Aquaculture**

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

\_\_\_\_\_

I, the undersigned, certify that, as the Aquaculture Certificate Registrant on the above-referenced parcel(s), such aquaculture products are not, and will not be offer for sale processed (iced and/or cut). But is intended to be sold as live products.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name (If different than the Applicant)





**Affidavit  
Poultry**

**Applicant Name:** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

**Parcel ID(s):** \_\_\_\_\_

\_\_\_\_\_  
I, the undersigned, certify that, as the owner of the poultry on the above-referenced parcel(s), that all such poultry is intended to be sold live. That dressed poultry or whole shell eggs are not offer for sale from applied lands.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name (If different than the Applicant)



## Checklist

Before submitting the application please review this checklist to ensure your application is complete and has the required documentation. Applications received by the application deadline that are incomplete and/or lack the required documentation will be placed **ON HOLD** (see **Applications ON HOLD** above).

### Application Form

(DR-482 R. 01/23)

- \_\_\_\_\_ Applicant is a property owner of record as of as the January 1 assessment date
- \_\_\_\_\_ Property address
- \_\_\_\_\_ Telephone number
- \_\_\_\_\_ Parcel Id(s)
- \_\_\_\_\_ Number of livestock, if applicable
- \_\_\_\_\_ Acreage entered for each use applied for
- \_\_\_\_\_ Total acreage applied for does not exceed parcel's total acres per PAO's records
- \_\_\_\_\_ How long in continuous use entered for each use applied for by current ownership
- \_\_\_\_\_ Agricultural Income from this Property section
  - \_\_\_\_\_ For each use separately
  - \_\_\_\_\_ Applicable last 4 years
    - \_\_\_\_\_ Gross Income
    - \_\_\_\_\_ Expense
    - \_\_\_\_\_ Net Income
- \_\_\_\_\_ Date Purchased
- \_\_\_\_\_ Purchased Price
- \_\_\_\_\_ Tangible Property Tax (TPP) question
- \_\_\_\_\_ Name on TPP return, if applicable
- \_\_\_\_\_ Lease to Others question

- \_\_\_\_\_ Last 2 digits of current tax year applying for
- \_\_\_\_\_ Signature
- \_\_\_\_\_ Name printed
- \_\_\_\_\_ Dated
- \_\_\_\_\_ Email address (optional)

### Supporting Documentation

Required for all applications

#### Financial

- \_\_\_\_\_ For each use, one of the following
  - \_\_\_\_\_ Sales Receipts
  - \_\_\_\_\_ Audited financial statements
  - \_\_\_\_\_ Income Tax Document

And each of the following if applicable

- \_\_\_\_\_ Business plan w/pro forma, if currently not profitable
- \_\_\_\_\_ Lease, if lands are leased

#### Other

- \_\_\_\_\_ Delineated aerial, site plan or survey, as applicable
- \_\_\_\_\_ Structure List
- \_\_\_\_\_ Species List

## Checklist (continued)

### Supporting Documentation (continued)

#### Required for specific uses

##### Livestock

- \_\_\_\_\_ Affidavit - Livestock
- \_\_\_\_\_ Food Establishment Permit current as of assessment date
- \_\_\_\_\_ U.S. Department of Agriculture Food Safety and Inspection Service Id Number of the facility

##### Bees/Apiary

- \_\_\_\_\_ Certificate of Apiary Registration current as of assessment date

##### Citrus

- \_\_\_\_\_ Citrus Fruit Dealers License current as of assessment date
- \_\_\_\_\_ Affidavit - Citrus
- \_\_\_\_\_ List of Varieties and Grades
- \_\_\_\_\_ Delineated aerial, site plan or survey, as applicable for above listed varieties and grades

##### Fish Farm/Aquaculture

- \_\_\_\_\_ Aquaculture Certificate of Registration current as of assessment date
- \_\_\_\_\_ Affidavit - Fish Farm/Aquaculture
- \_\_\_\_\_ Food Establishment Permit current as of assessment date

##### Hemp

- \_\_\_\_\_ Hemp Cultivation License current as of assessment date

##### Plant/Nursery

- \_\_\_\_\_ Nursery and Stock Dealer Registration current as of assessment date

##### Poultry

One of the following

- \_\_\_\_\_ Food Establishment Permit current as of assessment date
- \_\_\_\_\_ Affidavit - Poultry

#### Other supporting documentation

- \_\_\_\_\_ Contracts or Agreements
- \_\_\_\_\_ Certificates as required by federal, state or local governments
- \_\_\_\_\_ Other



## Agricultural Classification Tax Saving Estimator <sup>70 71</sup>

(Do not submit with Application <sup>72</sup>)

**AG Use:** \_\_\_\_\_

**Parcel ID** \_\_\_\_\_ **Address:** \_\_\_\_\_

**Step 1.** *Determine Land Market Value per Acre:*

Total Land Market Value \_\_\_\_\_  
divided by \_\_\_\_\_

Total Acres \_\_\_\_\_  
equals \_\_\_\_\_

Land Market Value per Acre \_\_\_\_\_

### Step 2. Determine Ag Savings per Acre

Land Market Value per Acre \_\_\_\_\_  
*minus*

Ag Rate <sup>73</sup> \_\_\_\_\_  
equals

Ag Savings per Acre \_\_\_\_\_

### Step 3. Determine Tax Savings per Acre

Ag Savings per Acre \_\_\_\_\_  
divided by \_\_\_\_\_

1000  
*Times*

Total Millage \_\_\_\_\_  
equals

Tax Savings per Acre \_\_\_\_\_

**Step 4. Determine Total Tax savings**

Tax Savings per Acre \_\_\_\_\_  
times

# Ag Classified Acres \_\_\_\_\_  
equals

Total Tax Savings \_\_\_\_\_

**70 Disclaimer:** The form is intended to provide an estimate only of the potential tax savings for agricultural classification for a given parcel with a given ag use. It is not intended for determining the actual tax savings. There are several factors in determining agricultural classification's impact on a parcel's taxes, and are unique to each parcel.

- Existing Assessment Reduction, either homestead or non-homestead, i.e. cap savings. Any cap savings attributed to any portion of a parcel applied for and reclassified as agricultural, will be lost
- Current Market Value of lands to be classified agricultural. Parcels may have multiple market value rates, especially larger parcels. For example, one part of a parcel might front a major highway while another part is off the highway; each part may be valued differently; such would be itemized on the parcel's Property Card under Land Information.
- Agricultural use; different uses have different rates for determining agricultural value
- Number of acres to be classified as agricultural
- Millage rate

*Any actual Agricultural Classification Use Assessment Reduction cannot be provided until the mailing of the TRIM Notice (proposed taxes) by the PAO each August. Any actual tax savings due to agricultural classification cannot be determined until each taxing authority finalizes their millage rates each September. The PAO makes no representation as to how similar any calculated estimated tax savings from using this form is to any actual tax savings there may be.*

<sup>71</sup> Data to use the form can be found at [www.manateeapao.gov](http://www.manateeapao.gov). Only previous tax year's data is available; the final current tax year data is most likely to be different. The Manatee Ag Schedule with the various ag rates per acre is on the website's Agriculture page. A parcel's information, including the Property Card, can be found on the website at the parcel's page.

<sup>72</sup> Provided as a courtesy for applicant's use only. Do not include with any application's addendums.

<sup>73</sup> Per the Manatee Ag Schedule. If multiple ag uses then determine and use a weighted ag rate.

## Agricultural Classification Tax Saving Estimator

### Example 1 – AG Use: Row Crops

Parcel ID 1234567 Address: 123 Farmhouse Lane

#### Step 1. Determine Land Market Value per Acre

Total Land Market Value	\$500,000
<i>divided by</i>	
Total Acres	10
<i>equals</i>	
Land Market Value per Acre	\$50,000

#### Step 2. Determine Ag Savings per Acre

Land Market Value per Acre	\$50,000
<i>minus</i>	
Ag Rate	\$900
<i>equals</i>	
Ag Savings per Acre	\$49,100

#### Step 3. Determine Tax Savings per Acre

Ag Savings per Acre	\$49,100
<i>divided by</i>	
1000	\$49.10
<i>times</i>	
Total Millage	15.2304
<i>equals</i>	
Tax Savings per Acre	\$747.84

#### Step 4. Determine Total Tax Savings

Tax Savings per Acre	\$747.84
<i>times</i>	
# Ag Classified Acres	9
<i>equals</i>	
Total Tax Savings	\$6,7303

### Example 2 – AG Use: Grazing

Parcel ID 7654321 Address: 321 Bovine Road

#### Step 1. Determine Land Market Value per Acre

Total Land Market Value	\$100,000
<i>divided by</i>	
Total Acres	5
<i>equals</i>	
Land Market Value per Acre	\$20,000

#### Step 2. Determine Ag Savings per Acre (AS/A)

Land Market Value per Acre	\$20,000
<i>minus</i>	
Ag Rate	\$300
<i>equals</i>	
Ag Savings per Acre	\$19,700

#### Step 3. Determine Tax Savings per Acre (TS/A)

Ag savings per Acre	\$19,700
<i>divided by</i>	
1000	\$19.70
<i>times</i>	
Total Millage	14.5320
<i>equals</i>	
Tax Savings per Acre	\$747.84

#### Step 4. Determine Total Tax Savings

Tax Savings per Acre	\$286.28
<i>times</i>	
# Ag Classified Acres	5
<i>equals</i>	
Total Tax Savings	\$1,431