APPLICATION DEADLINE MARCH 1

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Manatee County Property Appraiser

Agricultural Classification of Lands

Application Packet

Revised December 28, 2022

PLEASE READ IN ENTIRETY BEFORE COMPLETING APPLICATION.

INCOMPLETE APPLICATIONS OR APPLICATIONS LACKING THE REQUIRED SUFFICIENT SUPPORTING DOCUMENTATION WILL BE DENIED!

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What is agricultural classification of lands?

Agricultural classification is a special use appraisal valuation for lands per Florida Statute 193.461(3)(b); *"…only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land"*.

Agricultural classification, commonly known as Greenbelt, is only for property tax purposes. **It is not an exemption**, but allows for valuation and assessment of land based on a commercial agricultural use versus a highest and best use. Agricultural classification assessment savings is the difference, if any, between the Market Value (highest and best use) and the agricultural Value of agricultural classified lands.

Per the Florida Department of Revenue's Property Tax Rules[1]

12D-5.001 Agricultural Classification, Definitions.

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

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

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

Agricultural classification is granted based on established use. It does not convey permission nor imply any permissible use or activity.

[1] Published as of December, 2020

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How to apply for agricultural classification of lands

A landowner (or a lessee, if the lessee is empowered[2]) must complete and submit an **APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS** (form **DR-482 R12/00**)[3, 4] to the Property Appraiser Office by the tax year's deadline[5] of March 1, to be considered for agricultural classification that tax year.

It is the landowner's responsibility to establish and demonstrate to the Property Appraiser Office that the primary use of any lands being applied is a bona fide, i.e. commercial, agricultural use as of the tax year's assessment date of January 1. This includes any lands that may be leased[6] to others for a bona fide, i.e. commercial, agricultural use. The Property Appraiser Office cannot suggest or recommend to the landowner what venture to begin or continue for an landowner to obtain agricultural classification.

Per Florida Statue 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, reforesting, 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.*

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

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

[3] **Application form is on page 7 of 9. A fillable PDF version is available for download at https://floridarevenue.com/property/Documents/dr482.pdf**

[4] A submitted application, and any supporting documentation, to the Property Appraiser Office is considered a "return". All such returns are confidential documents in the hands of the Property Appraiser Office per Florida Statue 193.074.

[5] Late applications, which otherwise would be approved, will only be accepted with a petition to the Value Adjustment Board to approve any extenuating circumstances for the late application.

[6] **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.**

Supporting documentation[7, 8] is not only essential, but is **required** in demonstrating to the Property Appraiser Office that a bona fide agricultural use was established by the assessment date as the primary use of any lands being applied for.

- **Required supporting documentation with all applications**:
  - Reasonably recent sales receipts of the agricultural product or services from the use of the land, **or**
  - Current filed Federal Income Tax schedule which the bona fide agricultural use income/loss is claimed.
- **Other supporting documentation that may be asked for or voluntarily submitted:**
  - Lease[9, 10]
  - Site plan, aerial, or plot delineating agricultural acreage use from non-agricultural acreage use[11], (as applicable include, homesite and curtilage, pastures, crops, bee hives, bee forage, plants, etc.)
  - List all structures and improvements[12] (dwellings, sheds, barns, etc.) on the parcel(s), include year built (or approximate age), size and purpose. Indicate location on the site plan, aerial, or plot (see above bullet item)
  - Agricultural business or management plans (including financial and marketing)
  - Date-stamped pictures, including all structures and improvements
  - Financial statements
  - Previous years' IRS returns
  - Inventories (as applicable, livestock, crop, hives, plants, etc.)
  - Affidavits
  - Contracts
  - Agreements
  - Licenses, zoning variances, permits, or certificates as required by federal, state or local governments
  - Association memberships or certificates
  - Pasture rotation schedules
  - Crop rotation schedules
  - Bee pollination schedules and forage plans
  - Soil reports
  - Evidence of best management practices
  - Other as deemed necessary

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[7] 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."*

[8] **Supporting documentation must be in the name as the entity of the bona fide agricultural use operation.**

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

[10] **If the entity of the bona fide agricultural use operation differs from the landowner per the property record then a lease is required, even if the names are similar. John Doe is not the same as John Doe, LLC.**

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

[12] Including structures and improvements that were agricultural exempt from permitting.

All submitted documentation should be on either letter (8 ½ x11") or legal (8 ½ x14") 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.

It is understood that certain supporting documents, e.g. Federal Income Tax schedules, may not be available by the March 1 application deadline. Provide a statement with the submitted application when such documents will be available and submitted.

If an application is denied, in whole or part, a notice will be mailed, via USPS Certified Mail, to the applicant before or on July 1, per statute. The notification will advise the applicant of their right to appeal the denial to the Value Adjustment Board and the deadline to file such petition.

Incomplete applications[13] or applications lacking the require sufficient supporting documentation will be denied!

Manatee County has waived the requirement to an annual application process for agricultural classification. Once an agricultural classification is granted the agricultural classification[14] remains until[15]:

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

[13] **See page 8 of 9 for application instructions.**
[14] It is the landowner's responsibility to notify the Property Appraiser Office of anything that may affect the agricultural classification. This includes a change from one bona fide agriculture use to another.
[15] The assessment date of every tax year is January 1. Assessments are based on the status as of the assessment date. A change in status will not affect any assessments until the first January 1 after the change.

For your information

- Agricultural classification is for land only and only to that portion used primarily for bona fide agricultural purposes. It does not pertain to any buildings or other improvements, nor any portion of the land consisting of a homesite and curtilage.
- Any portion of a parcel of land that has agricultural classification will not qualify for homestead.
- Having agricultural classification on a portion of a parcel does not preclude the eligibility of homestead on the portion of the parcel consisting of a homesite and curtilage.
- Any current homestead or non-homestead cap savings (difference between Market Value and Assessed Value) that may be attributed to any portion of a parcel applied for and reclassified as agricultural, will be lost.
- As agricultural classification is not an exemption, it is not itemized as an exemption on the tax bill[16]. It is itemized as an Assessment Reduction on the Notice of Property Taxes[17].
- Any lands reclassified from agriculture to non-agriculture shall be assessed under the provisions of Florida Statues 193.011 and 193.1555.
- It is the landowner's responsibility to understand the implication of reclassifying their parcel, or a portion of their parcel, either from non-agricultural to agricultural or from agricultural to non-agricultural.
- Though an annual application is not required, the agricultural classification of any lands is subject to annual review by the Property Appraiser Office for continual bona fide agricultural use[18]. Such reviews may include site inspections and/or request for any updated supporting documentation.
- The landowner, or lessee if applicable, of existing agricultural classified lands, may submit at any time to the Property Appraiser Office updated supporting documentation.
- All parcels are required by the State to be reviewed at least once every five years. Reviews may be via available aerial technology. All structures and improvements[19] on a parcel are to be included in the parcel's Property Appraiser Office record and is subject to valuation and assessment. If an existing structure or improvement, regardless of age or condition, needs to be added to the parcel's record it would be valued and assessed at its then-current market value for the then-current tax year. It will not be subject to any assessment capping until the following tax year.

[16] Tax Bills are mailed in November from the Manatee County Tax Collector Office.
[17] Also known as the TRIM Notice (Truth in Millage) and are mailed in August from the Property Appraiser Office.
[18] If the Property Appraiser Office determines any lands in no longer in continual bona fide agricultural use, the lands will be reclassified as non-agricultural use. If lands are reclassified to non-agricultural the landowner will be notified as though an application was submitted and denied, as explained on page 4 of 9, including the right to appeal.
[19] Including structures and improvements that were agricultural exempt from permitting.

- The Property Appraiser Office's Tangible Personal Property (TPP) department is notified of all agricultural classification applications. TPP is everything other than real estate used in a business. It includes furniture, fixtures, tools, machinery, signs, equipment, leasehold improvements, supplies, leased equipment or any other equipment used in a business to earn income. Anyone in possession of assets on January 1 who has either a proprietorship, corporation or is a self-employed agent or contractor, must file a TPP tax return each year. It is the agricultural classification applicant's responsibility to determine if they should file a TPP tax return. Contact the TPP department if you have any TPP questions.
- All property records, including aerials, are available at www.manateepao.gov. Property records can be found by owner last name, first name, address, or parcel ID.
- Bona fide agricultural use may entitle a landowner certain rights or exemptions other than property tax purposes by other governing authorities. Such governing authorities may accept the Property Appraiser's agricultural classification as qualifications for such rights or exemptions. However, the Property Appraiser is bound by the tax year statutory calendar[20] as to when it may grant or remove agricultural classification. Landowners should inquire of those governing authorities for other means of demonstrating bona fide agricultural use, if necessary.

[20] The tax year statutory calendar includes the January 1 assessment date, the March 1 application deadline, and the July 1 denial deadline.

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FLORIDA DEPARTMENT OF REVENUE

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

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)	
Property Address			
Phone			
Parcel identification number or legal description			

Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use
Citrus		yrs
Cropland		yrs
Grazing land Number of livestock _____		yrs
Timberland		yrs
Poultry, swine, or bee yards		yrs
Aquaculture products		yrs
Other :		yrs

Agricultural Income from this Property
Complete for the past 4 years.

Year	Crop or Use	Gross Income	Expense	Net Income
20___				
20___				
20___				
20___				

Date purchased	Purchase price

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 _____

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

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: _____

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Applicant name must match property's records

Applicant's mailing address, should match property's records

Number of grazing livestock if applicable.

Applicant's telephone number

Applicant's email address

Parcel ID or IDs only is required. Legal description is not necessary

Acreage by ag use being applied for ag classification

Years acreage has been in the ag use (under applicant's ownership only. **Not historically**).

Email Address: _____

CLASSIFIC

Section 193.46

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appraiser on or before M

Applicant name	
Property Address	
Phone	
Parcel identification number or legal description	

Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use
Citrus		yrs
Cropland		yrs
Grazing land Number of livestock _____		yrs
Timberland		yrs
Poultry, swine, or bee yards		yrs
Aquaculture products		yrs
Other :		yrs

Year	Crop or Use	Gross Income	Expense	Net Income
20___				
20___				
20___				
20___				

Date purchased	Purchase price

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

Must be signed and dated, please also print signee's name. Provide authorizing documents if signed by other than above applicant.

For Property Appraiser Office use only below Signature and Date line

For Record Purposes Only. This acknowledges receipt of your Application for Agricultural Classification of Lands on

for the a

sign

ser Check the appropriate box below.

☐ 1. Application approved and all lands are classified agri

☐ ation

☐ 3. Application approved in part and disapproved in part. ng

described portion. (Use the space below only for item 3. Space online will expand, if needed.)

Last 2 digits of the application's tax year

Answer Yes or Not to both questions. If Tangible Personal Property Tax Return has been filed, enter the name the tangible return was filed under.

Applicant's purchase date and price

By crop or use, the Agricultural Income from this Property (under applicant's ownership only. **Not historically**), up to the last 4 years. Include Gross Income, Expense and Net Income. Attached additional statements as needed to complete.

APPLICATION DEADLINE MARCH 1

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

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

Questions?
Please Contact

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