

What is Greenbelt?

The term “*greenbelt*” refers to lands receiving an Agricultural Classification by the Property Appraiser’s Office as defined by state law (Florida Statutes 193.461). The Agricultural Classification typically results in a significant tax savings for the property owner, due to a lower value assessment.

Qualification

The property owner must apply for an **Agricultural Classification**. The Property Appraiser’s Office must determine that the property is used for “*bona-fide agricultural purposes*” - good faith commercial agricultural use of the land.

Some of the factors considered include:

- Size of the land, as it relates to a specific agricultural use;
- Efforts made to care for the land as it pertains to the agricultural endeavor such as fertilizing, tilling, mowing, reforestation or other accepted agricultural practices;
- Other factors applicable through state law (Chapter 12D-5.004) such as:
 - opinions of appropriate experts in the fields
 - business or occupation of owner
 - economic merchantability of the agricultural product
 - gross sales from the agricultural operation
 - zoning and other factors



How to Apply

The **deadline to file for a greenbelt/agricultural classification is March 1**. Late applications may be accepted; however a petition to the Value Adjustment Board is necessary and must be filed by the 25th day following the mailing of the Notices of Proposed Property Taxes in mid-August. **Petitions to the VAB must be accompanied by a \$15 fee and a copy of the date-stamped denied application.**

All properties applying for a greenbelt/agricultural classification will be inspected prior to approval/disapproval of the application. (The Property Appraiser may require additional information.) Properties which qualify will be inspected at least once every five years after the initial inspection.

Annual Renewal

Once a greenbelt/agricultural classification has been granted, it will be renewed automatically each year. A receipt will be mailed to property owners in January to verify the use of the land. **It is the responsibility of the property owner to notify the Property Appraiser’s Office of any changes to the land or improvements such as the addition of barns or other structures. In addition, the property owner must notify the Property Appraiser of any change in use.** A property receiving an agricultural classification for which it is not eligible could be subject to back assessments for years in which the classification was wrongly granted. If an application is denied or an existing classification is removed, the property owner will be notified by certified mail on July 1 (or later for late-filed applications).

Home and Non-Agricultural Uses

Homesites and land used for non-agricultural purposes are not eligible for the agricultural classification. Property owners may apply for a homestead exemption if the home is the owner’s primary residence. The presence of a home, however, does not disqualify adjacent or surrounding property otherwise eligible for an agricultural classification.



Leases

When property is leased for agricultural purposes, the same criteria are used in granting or denying the application. It is the responsibility of the owner of the property to ensure that the lessee is complying with all laws that govern the agricultural classification. If a written lease exists, the owner should submit the lease in its entirety with the application.

The Property Appraiser’s Office must reclassify lands if:

- The use of the land has been diverted from an agricultural to non-agricultural use;
- The agricultural use is inactive and the land is no longer being utilized for agricultural purposes; or
- There is a change in ownership and the new owner fails to apply for the agricultural classification.

Any landowner who is denied an agricultural classification by the Property Appraiser’s Office may appeal to the Value Adjustment Board.



Tangible Personal Property

In Florida, tangible personal property such as machinery, tools and all equipment used for income-producing purposes must be reported to and assessed by the county Property Appraiser for taxation. **The deadline to file a tangible personal property return is April 1.**

State law provides an exemption up to \$25,000 off the value of tangible personal property; however a return must be timely filed. If a tangible return is **not** filed by April 1, the property owner is **not eligible** to receive the exemption. For forms or more information regarding tangible personal property, visit www.duvalpa.com or call (904) 630-1964.

Exemption for Real Property Dedicated In Perpetuity for Conservation

Land "dedicated in perpetuity for conservation purposes" can be exempt from property taxes according to Florida law (see Statutes 196.26 and 196.011). For more information, contact the Agricultural Specialist at (904) 630-2594.



Jim Overton
Property Appraiser
Duval County, Florida

For forms or more information, contact:

Duval County Property Appraiser's Office
Agricultural Specialist
231 East Forsyth Street, Room 360
Jacksonville, Florida 32202
(904) 630-2594

www.duvalpa.com

2-2012

Duval County, Florida
Office of the Property Appraiser

Greenbelt/Agricultural Classification

