

## Annual Renewal

Once a greenbelt/agricultural classification is granted, it will be renewed automatically each year. A receipt will be mailed to the property owners in January to verify the use. The property owner is responsible to notify the Property Appraiser's Office of any changes to the land including improvements or the addition of a barn or other structures. The property owner is obligated to notify the Property Appraiser's Office of any change in use of the land. A property receiving an agricultural classification for which it is not eligible could be subject to back assessments for the years in which the classification was erroneously granted.

## 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 filed by April 1. For more forms or information regarding tangible personal property please visit: [www.duvalpa.com](http://www.duvalpa.com) or call us at (904)255-5903



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## Greenbelt/Agricultural Classification



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## What is Greenbelt?

The term "greenbelt" refers to lands receiving an Agricultural Classification by the county 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 classified use assessment.



## Greenbelt Qualification

The property owner must apply for an Agricultural Classification. The Property Appraiser's Office must determine the property is used for "bona-fide agricultural purposes" or good faith commercial agricultural use. Agricultural purposes includes but is not limited to horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisculture; aquaculture; algaculture; sod farming and all forms of farm products as defined in s.823.14(3) and farm production.

### Some of the factors considered:

- The length of time the land has been used for agricultural purposes
- Whether the use has been continuous
- The purchase price paid
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment
- Present market value of the property as agricultural land
- Income produced by the property
- Productivity of land in its present use
- Economic merchantability of the agricultural product
- 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

## How to Apply

The deadline to file for a greenbelt/agricultural classification is March 1. Late applications may be accepted; however they must be accompanied by an "Explanation for Late-Filed Agricultural Classification Application" form. This application must be filed by the 25th day following the mailing of the Notice of Proposed Property Taxes in mid-August.

All properties applying for a greenbelt/agricultural classification will be inspected before the classification is granted or denied.

The property appraiser may ask the property owner to provide additional information. Properties that qualify will be inspected at least once every five years after the initial inspection.



## Home and Non-Agricultural Uses

Home sites 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.

## Reclassification

The Property Appraiser's Office must reclassify lands if:

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

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

