

How to Apply for a Greenbelt Agricultural Tax Assessment¹

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Introduction

This EDIS publication is for current or potential farm operators who are interested in knowing more about how the Florida Greenbelt Law affects farm operations' property taxes and how farm operations can apply to receive an agricultural tax assessment. A variety of factors can affect your farm's profitability. One way to potentially reduce your annual property tax costs is by getting an agricultural tax assessment, which is also referred to as an "agricultural exemption" or "greenbelt law protection," or just "greenbelt." Having greenbelt for your farm means that you pay a lower amount of taxes because you have been formally recognized as using your land for agricultural purposes.

Florida law provides preferential property tax assessment for farms and farm operations classified as "agricultural." Generally, the Florida Constitution requires that all property in Florida be assessed at its "just valuation" which is the "fair market value" of the property. The fair market value is based on the "the highest and best use" of that property (see Florida Statute 193.011 (2)). The "highest and best use" refers to the value of that land in its most valuable potential use; for example, the highest and best value of a piece of undeveloped land could be its value after it has been developed into condominiums or a subdivision. The Florida Greenbelt Law is an exception to the "highest and best use" tax valuation. The Florida Greenbelt Law allows

land *classified* as agricultural (not *zoned* as agricultural) to be assessed at a lower tax rate than if the property were not being used for agricultural purposes.

This EDIS publication is designed to provide an accurate and current summary of the Florida Greenbelt Law. However, the reader should be aware that because the laws, administrative rulings, and court decisions are subject to constant revision, portions of this publication could become outdated at any time. Information contained in this document is current as of the date of publication. This publication is distributed with the understanding that the authors are not engaged in rendering legal or other professional advice, and the information contained herein should not be regarded as a substitute for professional advice. For these reasons, the use of these materials by any person constitutes an agreement to hold harmless the authors, the Institute of Food and Agricultural Sciences, and the University of Florida for any liability claims, damages, or expenses that may be incurred by any person as a result of reference to or reliance on the information contained in this publication.

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When is land classified as agricultural for greenbelt purposes?

The Florida Greenbelt Law mandates that only lands that are used primarily for “bona fide agricultural purposes” can be classified as agricultural. A bona fide agricultural purpose is a good faith, commercial agricultural use of the land (i.e., the land is being used for agricultural purposes with the intent to make a profit). Thus, growing crops or keeping animals on your property for personal consumption, donation, or a hobby would not be considered bona fide agricultural purposes. The Florida Greenbelt Law is connected with the Florida Right to Farm Act. The Florida Right to Farm Act specifies that local governments may not regulate the activities of bona fide agricultural operations in cases when those activities are already subject to state regulations (Caracciolo et al., 2021; Olexa & Fernandez, 2018).

The county property appraiser makes the official determination of whether land is considered to be in bona fide agricultural use. It is important to note that the determination is discretionary—up to the judgment—of each property appraiser. Therefore, what is classified as a bona fide agricultural purpose in one county, may not necessarily be classified as agricultural in another county.

While property appraisers exercise their own judgment in determining whether property is classified as agricultural for greenbelt purposes, the Florida Greenbelt Law provides a number of factors that property appraisers should consider, including:

- The length of time the land has been so used.
- 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.
- 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.
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Other factors as may become applicable (Florida Statute 193.461 (3)(b)).

Note that this greenbelt tax assessment applies when land is *classified* as agricultural, not when it is *zoned* as agricultural. This means that you can have land classified as agricultural for greenbelt purposes that is not zoned as agricultural, and land that is zoned as agricultural but not classified as agricultural for greenbelt purposes.

Zoning is the way that local governments control the kinds of activities and development that can occur on property under their jurisdiction. Each piece of property or “parcel” has a zoning designation that specifies what activities are allowed to occur on it. The parcel’s zoning will specify a “principal use,” which is an activity that is allowed automatically because of the zoning designation. The landowner does not need to take any action to be allowed to use the land in that way. For example, for a piece of land zoned as residential, the land is automatically allowed to be used for residential purposes. There are other types of uses beyond a principal use that may be allowed on a piece of land, but those types of uses are not automatically allowed and are subordinate to the principal use. These other types of uses require permits or special approvals from the zoning board. For example, building a shed on a piece of property zoned as residential is one such additional use. For land that is zoned as agricultural, the landowner can engage in farming activities on that piece of land without needing any special permits or approvals. Agricultural zoning is decided by local jurisdictions and is intended to protect farmland and farming activities from incompatible non-farm uses.

Property zoned as agricultural does not automatically receive agricultural classification for greenbelt purposes, nor does a different zoning designation—such as residential or commercial zoning—prevent a property from being classified as agricultural for greenbelt purposes. However, if there is a residential house on the property, the taxes for the residential portion will be assessed separately from the land classified as agricultural under greenbelt. Being zoned for agriculture means that farming activities are allowed on a parcel, while being classified as agricultural for greenbelt purposes means that the parcel can be taxed at a lower rate. For someone who is interested in starting or continuing a farming operation, both the zoning designation and the greenbelt tax assessment are important factors that could affect the success of an operation on a parcel of land.

How to Apply for a Greenbelt Tax Assessment

To obtain agricultural classification for greenbelt purposes, a landowner must apply for the classification with their

local property appraiser's office. The Florida Department of Revenue's Form DR-482 is the standard application form for agricultural classification. Most property appraiser offices have the official application forms available online or by request. Florida property appraisers may also request additional information from the landowner to support the application, so property owners should be prepared to provide detailed information regarding their property. The property must be purchased and in agricultural use as of January 1 for the year in which the property owner intends to apply for agricultural classification. The property owner has until March 1 of that year to complete and submit the official application to the property appraiser. Then, the property appraiser will inspect the property to determine whether the property shall be classified as agricultural based on its current use, taking into account the factors listed above.

Once a piece of land has been determined to be in bona fide agricultural use and will receive an agricultural assessment, the property appraiser will need to assess the land for its value in that agricultural use—rather than its value for its “highest and best use.” In order to decide on the value of the land in its agricultural use, the Florida statutes provide specific criteria that the property appraiser should use. The property appraiser should assess the land based only on its agricultural use, and consider only the following factors:

1. The quantity and size of the property;
2. The condition of the property;
3. The present market value of the property as agricultural land;
4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product [the extent to which it can be sold]; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production (Florida Statute 193.461(6)(a)).

If an applicant fails to meet the March 1 deadline for filing the application for agricultural classification, the applicant is considered to have waived agricultural classification for that year.

Petitioning Denial of Agricultural Classification

If the applicant is denied agricultural classification, the property appraiser notifies the applicant in writing on or before July 1 of the year for which the application was filed. An applicant whose land is denied agricultural classification can appeal the denial to the value adjustment board by filing a petition. They must file that petition with the value adjustment board on or before the 25th day after the property appraiser mails the notice of denial to the applicant. The filing fee for the petition is \$15. The value adjustment board will then review the petition and may grant the agricultural classification if they find that the applicant is qualified to receive the classification.

In a case when an applicant is qualified to receive the agricultural classification but misses the March 1 deadline—and hence receives a notice of denial of agricultural classification—that applicant can submit the application within 25 days from when the property appraiser sends the notice of denial of agricultural classification. This late application opportunity only applies if the applicant can provide evidence that he or she was unable to apply on time or that other extenuating circumstances warrant the granting of the classification. If the applicant provides that evidence, the property appraiser may grant the classification.

Conclusion

The amount a farm operation must pay in annual property taxes is just one of many factors affecting the financial viability of a farm enterprise (see, for example, Hochmuth et al., 2019). However, the agricultural tax assessment that is provided in the Florida Greenbelt Law was written purposefully to support the financial viability of Florida's commercial agricultural operations. The tax savings you may receive from greenbelt depend on your property characteristics and your county's taxation policies. In Bay County, as an example, having greenbelt could mean the difference in paying \$2.28 in taxes per acre versus \$30.00 per acre (Bay County Property Appraiser, n.d.). It may not be well known that you do not need to be zoned as agricultural to receive this tax benefit, and there is no official minimum size for this classification to be considered a bona fide agricultural enterprise. If you are engaged in for-profit agricultural activities, it is worth finding out whether you currently have the agricultural classification for greenbelt purposes and applying for it if you do not already have it. See Table 1 for information about how to contact your county's property appraiser.

References

Bay County Property Appraiser. (n.d.). Agricultural FAQ. <https://baypa.net/faq/#1649>

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Hochmuth, R., Halsey, L., Hochmuth, G., & Landrum, L. (2019). *Keys to Successfully Choosing Enterprises That Suit Your Small Farm*. HS1121. Gainesville: University of Florida Institute of Food and Agricultural Sciences. <https://edis.ifas.ufl.edu/publication/hs338>

Olexa, M. T., & Fernandez, V. (2022). *Handbook of Florida Agricultural Laws: General Agriculture-Related Laws*. FE114. Gainesville: University of Florida Institute of Food and Agricultural Sciences. <https://edis.ifas.ufl.edu/publication/FE114>

Table 1. Florida property appraiser information.

County	Property Appraiser	Property Appraiser Website	Phone Number
Alachua	Ayesha Solomon	https://www.acpafl.org/	(352) 374-5230
Baker	Timothy P. Sweat, CFA	http://www.bakerpa.com/	(904) 259-3191
Bay	Dan Sowell, CFA	https://baypa.net/	(850) 248-8401
Bradford	Kenny Clark	http://www.bradfordappraiser.com/	(904) 966-6216
Brevard	Dana Blickley, CFA	https://www.bcpao.us/Home.aspx	(321) 264-6700
Broward	Marty Kiar	https://bcpa.net/	(954) 357-6830
Calhoun	Carla Trickey Peacock, CFA	https://calhounpa.net/	(850) 674-5636
Charlotte	Paul L. Polk, CFA, AAS, RES	https://www.ccappraiser.com/real.aspx	(941) 743-1353
Citrus	Cregg E. Dalton, CFA, MBA	https://www.citruspa.org/_DNN/	(352) 341-6600
Clay	Tracy S. Drake, CFA, CAE, ASA, RES, AAS	https://ccpao.com/	(904) 284-6305
Collier	Vickie A. Downs	https://www.collierappraiser.com/	(239) 252-8141
Columbia	Jeff Hampton	http://columbia.floridapa.com/	(386) 758-1083
DeSoto	David A. Williams, CFA	http://www.desotopa.com/	(863) 993-4866
Dixie	Robert A. Lee, CFA	https://www.qpublic.net/fl/dixie/	(352) 498-1212
Duval	Joyce Morgan	https://www.coj.net/departments/property-appraiser	(904) 255-5900
Escambia	Gary Peters	https://www.escpa.org/	(850) 434-2735
Flagler	James E. Gardner, Jr., CFA	https://qpublic.net/fl/flagler/	(386) 313-4150
Franklin	Terry Tipton, Jr.	https://franklincountypa.net/	(850) 653-9236
Gadsden	Reginald A. Cunningham, CFA	https://gadsdenpa.com/	(850) 627-7168
Gilchrist	Damon C. Leggett, CFA	https://www.qpublic.net/fl/gilchrist/	(352) 463-3190
Glades	Lorie Ward	https://qpublic.net/fl/glades/	(863) 946-6025
Gulf	Mitch Burke, CFA	https://gulfpao.com/	(850) 229-6115
Hamilton	David H. Goolsby, Jr., CFA	https://hamiltonpa.com/	(386) 792-2791
Hardee	Kathy L. Crawford	https://hardeepa.com/	(863) 773-2196
Hendry	Dena R. Pittman, CFA	http://www.hendryprop.com/	(863) 675-5270
Hernando	Randy Mazourek	https://hernandopa-fl.us/	(352) 754-4190
Highlands	C. Raymond McIntyre, CFA	https://www.hcpao.org/	(863) 402-6662
Hillsborough	Bob Henriquez, CFA	https://www.hcpafl.org/	(813) 272-6100
Holmes	Bryan A. Bell, CFA	https://www.qpublic.net/fl/holmes/	(850) 547-1113
Indian River	Wesley Davis	https://www.ircpa.org/	(772) 226-1469
Jackson	Rebecca Morris-Haid, CFA	https://www.qpublic.net/fl/jackson/	(850) 482-9646
Jefferson	Angela Gray	https://jeffersonpa.net/	(850) 997-3356
Lafayette	Wayne McCray, CFA	http://www.lafayettepa.com/	(386) 294-1991
Lake	Mark V. Jordan	https://www.lakecopropappr.com/	(352) 253-2150
Lee	Matt Caldwell	https://www.leepa.org/	(239) 533-6100
Leon	Akin Akinyemi, PhD, RA, CFA	https://www.leonpa.org/_dnn/	(850) 606-6200
Levy	Jason Whistler, CFA	https://www.qpublic.net/fl/levy/	(352) 486-5222
Liberty	Chris Rudd	https://libertypa.org/	(850) 643-2279
Madison	Marie R. Smith	https://madisonpa.com/	(850) 973-6133
Manatee	Charles E. Hackney	https://www.manateepao.com/	(941) 748-8208
Marion	Jimmy H. Cowan, Jr., CFA	http://www.pa.marion.fl.us/	(352) 368-8300
Martin	Jenny Fields, CFA	https://www.pa.martin.fl.us/	(772) 288-5608
Miami-Dade	Tomás Regalado	http://www.miamidade.gov/pa/	(305) 375-4712
Monroe	Scott P. Russell, CFA, RES, AAS, PPS	https://www.mcpafl.org/	(305) 292-3420
Nassau	Kevin J. Lilly	https://www.nassauflpa.com/	(904) 491-7300

County	Property Appraiser	Property Appraiser Website	Phone Number
Okaloosa	Mack Busbee, CFA	https://okaloosapa.com/	(850) 651-7240
Okeechobee	Mickey L. Bandi, CFA	http://www.okeechobeeepa.com/	(863) 763-4422
Orange	Amy Mercado	https://www.ocpaf.org/	(407) 836-5044
Osceola	Katrina Scarborough, CFA, CCF, MCF	https://www.property-appraiser.org/	(407) 742-5000
Palm Beach	Dorothy Jacks, CFA, AAS	https://pbcapao.gov/index.htm	(561) 355-2866
Pasco	Mike Wells	https://www.pascopa.com/	Dade City (352) 521-4433 Land O' Lakes (813) 929-2780 New Port Richey (727) 847-8151
Pinellas	Mike Twitty, MAI, CFA	https://www.pcpao.org/	(727) 464-3207
Polk	Neil Combee	https://www.polkpa.org/	Bartow (Main office) (863) 534-4777 Lake Alfred (863) 401-2424 Lakeland (863) 802- 6150
Putnam	Clay Davis, CFA	http://pa.putnam-fl.com/	(386) 329-0286
Santa Rosa	Gregory S. Brown II, CFE	https://srcpa.gov/	(850) 983-1880
Sarasota	Bill Furst	https://www.sc-pa.com/	(941) 861-8200
Seminole	David Johnson, CFA	https://www.scpaf.org/	(407) 665-7506
St. Johns	Eddie Creamer, CFA	https://www.sjcpa.us/	(904) 827-5500
St. Lucie	Michelle Franklin	https://www.paslc.org/	(772) 462-1000
Sumter	Joey Hooten	http://www.sumterpa.com/	(352) 569-6800
Suwannee	Ricky Gamble, CFA	http://www.suwanneeepa.com/	(386) 362-1385
Taylor	Shawna Beach, CFA	https://qpublic.net/fl/taylor/	(850) 838-3511
Union	Bruce D. Dukes	https://union.floridapa.com/	(386) 496-3431
Volusia	Larry Bartlett, JD, CFA	https://vcpa.vcgov.org/	(386) 736-5901
Wakulla	Donnie Sparkman	https://www.qpublic.net/fl/wakullapa/	(850) 926-0500
Walton	Gary J. Gregor, CFA, AAS	https://qpublic.net/fl/walton/	DeFuniak Springs (850) 892-8123 South Walton (850) 267-4500
Washington	Renea Peters, CFA	https://www.qpublic.net/fl/washington/contact.html	(850) 638-6205