



Charles E. Hackney  
Manatee County Property Appraiser

# Agricultural Classification of Lands (aka “Greenbelt”)

## Application Packet



QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1

**Dear Property Owner,**

If you are reading this then you must know something about this thing called “Greenbelt” and in most cases that it can help reduce your property taxes.

This Agricultural Classification of Lands (aka “Greenbelt”) Application Packet was put together to **help you** to:

- 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
- Understand the application requirements, including
  - How to complete the application
  - Knowing the supporting documentation requirements
  - Knowing the deadlines

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.

I encourage you **prior to completing** the application form DR-482 R.01/23 (see page 1) to **thoroughly read** this packet. And I encourage you to make use of the **application checklist** (see pages 21 - 22) and the **miscellaneous forms** (see pages 23-29); they were developed to **help you to dot your i’s and cross your t’s** in applying for Agricultural Classification.

Sincerely,

*Mark Chadwick*

Agricultural Appraiser

**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1**  
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**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) |                             | 915 4 <sup>th</sup> Ave W,<br>Bradenton, FL 34205                            |                    |                     |
| Property Address  |  |   |                             |  |                    |                     |
| Phone   |  |   |                             |  |                    |                     |
| Parcel identification number or legal description   |  |   |                             |  |                    |                     |
| <b>Lands Used Primarily for Agricultural Purposes</b>   |  | <b>Number of acres</b>                    | <b>How long in this use</b> | <b>Agricultural Income from this Property Complete for the past 4 years.</b> |                    |                     |
| Citrus  |  |   | yrs                         | <b>Year</b>  | <b>Crop or Use</b> | <b>Gross Income</b> |
| Cropland  |  |   | yrs                         | 20__   |                    |                     |
| Grazing land  |  |   | yrs                         | 20__   |                    |                     |
| Number of livestock   |  |   |                             | 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. <input type="checkbox"/> yes <input type="checkbox"/> no             |  |   |                             |  |                    |                     |
| If yes, name on the return: _____   |  |   |                             |  |                    |                     |
| Is the real property leased to others? If yes, attach copy of lease agreement. <input type="checkbox"/> yes <input type="checkbox"/> 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.   |  |   |                             |  |                    |                     |
| _____<br>Signature  |  | _____<br>Print name                       |                             | _____<br>Date  |                    |                     |
| <b>For Record Purposes Only</b> This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)  |  |   |                             |  |                    |                     |
| _____<br>Signature, property appraiser or designee  |  |   |                             | _____<br>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.)   |  |   |                             |  |                    |                     |
| _____<br>Signature, property appraiser  |  |   |                             | _____<br>Date  |                    |                     |

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

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

QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
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## Agricultural Classification of Lands, aka Greenbelt

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. 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.”*

## Property Tax Implications

Generally, one can expect lower property taxes when their parcel is approved, in all or in part, for agricultural classification of lands. In Florida every year, each county's Property Appraiser Office (PAO) determines the Market Value as of the assessment date<sup>1</sup> for each real estate parcel based on the sales of comparable properties the previous 12 months. An Agricultural Value is also determined based on the agricultural use for any lands classified agricultural. The difference, if any, between those lands' Market Value and their Agricultural Value is a Classified Agricultural Use Assessment Reduction<sup>2</sup>.

Any current homestead or non-homestead Assessment Reduction, aka cap savings, that may be attributed to any portion of a parcel applied for and reclassified as agricultural, will be lost.

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 implication of reclassifying their parcel, or a portion of 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 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 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."

By definition, good faith commercial agricultural use means a business. The PAO's Tangible Personal Property (TPP) department is notified of all agricultural classification applications. TPP is everything other than real estate used in a business. 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.

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

<sup>2</sup> Greenbelt is not an exemption. Assessment Reductions are itemized on the Proposed Property Tax Notice, aka TRIM Notice, mailed by the PAO in August each year. But not on the Tax Bill, mailed by the Tax Collector in November each year.

## 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. ..."

It is the landowner's responsibility to establish and demonstrate to the PAO 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<sup>3</sup> to others for agricultural purposes. The PAO cannot suggest or recommend to a landowner an agricultural use; nor how to begin an agricultural commercial operation for a landowner to obtain agricultural classification.

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".

Under no circumstances shall an agricultural classification be promised to a landowner prior to the PAO 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 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>3</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

Supporting documentation, is not only essential, but is required in demonstrating to the PAO that a bona fide agricultural use was established by the assessment date as the primary use<sup>4</sup> of any lands being applied for. **Each applied for use must be supported; with its own financial results and documentation.**

Supporting documentation must be in the name as the entity of the bona fide agricultural use operation. If the entity of the bona fide agricultural use operation differs from the landowner per the property record<sup>5</sup> then a lease<sup>6</sup> is required, even if the names are similar. John Doe is not the same as John Doe, LLC.

### Required supporting documentation with all applications:

- **Financial:**
  - One of the following for each applied for use:
    - Reasonably recent sales<sup>7</sup> receipts of the agricultural product or services from the use of the land or
    - An annual audited financial statement or
    - Current filed Federal Income Tax schedule<sup>8</sup> which the bona fide agricultural use income/loss is claimed,
  - And each of the following if applicable:
    - A business plan with pro forma, if currently operating at a loss or at breakeven<sup>9</sup>, projecting when a reasonable expectation of meeting investment cost or realizing a reasonable profit might be met
    - A lease, if lands are leased for agricultural purposes.
- **Other, as applicable:**
  - Aerial<sup>10</sup>, site plan, or plot delineating each primary agricultural use lands and any non-agricultural use lands<sup>11</sup>

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<sup>4</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>5</sup> Property records may be viewed at [www.manateepao.gov](http://www.manateepao.gov)

<sup>6</sup> Lease terms must encompass the applied for tax year's assessment date; and structure as such for 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.

<sup>7</sup> I.e. revenue or gross income.

<sup>8</sup> Typically, Schedule F, seek tax advice if needed.

<sup>9</sup> As entered on the application in **Item L.5** (see Application Instructions below).

<sup>10</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>11</sup> If application is for multiple parcels, the site plan or plot should also delineate each parcel.



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- List of all structures and improvements<sup>12 13</sup> (dwellings, sheds, barns, docks, etc.) on the parcel(s), include year built<sup>14</sup>, size and primary purpose<sup>15</sup>. Indicate location on the site plan, aerial, or plot (see above bullet item)
- List of species, as applicable (livestock, crops, fruit trees, poultry, fish, etc.)

**Required documents for specific uses:**

- **Bees/Apiary:**
  - Beekeeping Registration, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services
- **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 that applicant's 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")
  - A delineated aerial, site plan, or plot 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
- **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:
  - Food Establishment Permit, current as of the January 1 assessment date, from the Florida Department of Agriculture and Consumer Services **or**
  - A signed affidavit that applicant does not, nor will not offer dressed poultry or whole shell eggs for sale

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<sup>12</sup> Including structures and improvements that were agricultural exempt from permitting.

<sup>13</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 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>14</sup> Or approximately, if actual is unknown.

<sup>15</sup> Primary purpose of each structure and improvement is required for determining tax implications as per footnote <sup>13</sup> above.

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**Other supporting documentation that may be required:**

- Affidavits
- Date stamped pictures
- Contracts or Agreements
- Licenses, zoning variances, permits, or certificates as required by federal, state or local governments
- Pasture, or crop rotation schedules
- Forestry plans
- Other, as deemed necessary

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. Such documents can be submitted as addendums<sup>16</sup> to the application through May.

Denial notices are processed in June<sup>17 18</sup>. If an application is denied, in whole or part, an official notice will be mailed, via USPS Certified Mail, to the applicant no later than 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.

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<sup>16</sup> Reference parcel id, applicant’s name and/or parcel id(s) when submitting addendums; as well with any application-related correspondence with the PAO.

<sup>17</sup> If an application is denied because the required documentation is not available by June; the decision on the application may be reversed if such documentation becomes available during the petition process prior to any hearing that may be scheduled.

<sup>18</sup> Only official denial notices are issued. Courtesy notices of application decisions may be provided by email or USPS.

## Application Approval Process

Under no circumstances shall an agricultural classification be promised to a landowner prior to the PAO 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 PAO.

Upon receiving an application, the PAO will:

- Acknowledge the receipt of the application
- Inform the applicant
  - Whether it was received by the March 1 application deadline or not
  - Whether it is complete or not
  - Whether the required supporting documentation is sufficient or not, and
  - Whether additional information is requested
- Put the application on **HOLD** if:
  - Is incomplete,
  - Lacks the required supporting documentation, **or**
  - Additional information is requested
- Conduct a field check, either:
  - Via aerial technology, **or**
  - In person
    - First via drive-by,
    - Then if necessary, via onsite
      - Will contact applicant requesting to schedule<sup>19</sup> a field check
      - Failure to respond to schedule and allow a requested field check will be cause for a denial
- Will notified the applicant if a “**HOLD**” has been removed
- Will either:
  - Approved the application for all lands applied for, **or**
  - Partially deny the application
    - Denying some of the lands applied for, and
    - Approving some of the lands applied for, **or**
  - Deny the application for all 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>19</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.

## 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 value adjustment board [VAB]. 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.

If an application is denied, in total or in part, due to lack of sufficient documentation and all else is satisfactory, then:

- The PAO can reverse its decision if sufficient documentation is provided 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 deadline, then:
  - A hearing will be set:
    - October of the tax year at the earliest,
    - Hearings have been as late as February the following year
  - The PAO can reverse its decision if sufficient documentation is provided before the hearing and the petition can be withdrawn
  - Else, there will be a hearing before a special magistrate:
    - The PAO will present evidence why the classification was denied
    - The applicant will present their evidence
    - The special magistrate will make a recommendation to the VAB
    - The VAB meets in April the year after the ta; and will vote to accept the special magistrate's recommendations or not.
      - The petitioner may speak at the VAB meeting on their own behalf
      - Any taxes assessed would need to have been paid
      - If the VAB rules in in the applicant's favor; a refund would be process if applicable

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## Once Approved

The agricultural classification is effective as of January 1 of the tax year. Any parcel approved for agricultural classification of lands, all or in part, will be assigned a Land Use code (LUC) between 5000 and 6999 on the parcel's record.<sup>20</sup> Once assigned, the LUC can be used as proof of the agricultural classification as necessary.<sup>21</sup>

The Manatee County has waived the requirement to an annual application for agricultural classification. Once an agricultural classification is granted the agricultural classification remains until:

- There's a 50+% change of ownership from one entity to another. Agricultural classification is non-transferrable<sup>22</sup>.
- Land use is diverted from the use which the classification was granted<sup>23</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>24</sup>.

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<sup>20</sup> Property records may be viewed at [www.manateepao.gov](http://www.manateepao.gov).

<sup>21</sup> The PAO does not issue certificates or any other official documentation when a parcel is approved for agricultural classification.

<sup>22</sup> Even if parties are related. Does not include an individual conveying to a personal trust. But does include a transfer to an estate upon the death of an owner.

<sup>23</sup> Unless supporting documentation is provided to the PAO that the new use is a bona fide agricultural use.

<sup>24</sup> A new application would not be required when changing from one agricultural use to another on lands already agricultural classified. However, supporting documentation, as per above, will be required to demonstrate the new use is a bona fide, i.e. commercial agricultural use. The documentation may be submitted anytime up through May of the tax year. Failure to submit such documentation will result in reclassification of those lands to non-agricultural for the tax year.

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## Subject to Annual Review

Though an annual application is not required, the agricultural classification of any lands is subject to annual review by the PAO for continual bona fide agricultural use which the classification was granted, as of the tax year's assessment date. Such reviews may include site inspections,<sup>25</sup> and/or request for any current supporting documentation<sup>26</sup>.

If any lands are reclassified<sup>27</sup> by the PAO as a result of such review to non-agricultural for the tax year, then a denial notice will be mailed no later than July 1 of the tax year<sup>28</sup>. Such lands will be assessed under the provisions of Florida Statutes 193.011 and 193.1555. A new application will be required for those lands to be reclassified as agricultural in subsequent years.

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<sup>25</sup> Onsite or via aerial technology.

<sup>26</sup> Failure to respond to any PAO requests during any such review the lands will be reclassified to non-agricultural for the then-current tax year.

<sup>27</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.

<sup>28</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.

## 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. However, 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 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.*”
- All parcels are required per state statute to be reviewed at least once every five years. Reviews may be via aerial technology. All structures and improvements<sup>29</sup> on a parcel are to be included in the parcel’s PAO 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.
- Any homesteaded lands applied for and approved for agricultural classification will come out of the homestead.
- 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 PAO’s agricultural classification as support for qualification for such rights or exemptions. However, the PAO is bound by the tax year statutory calendar<sup>30</sup> as to when it may grant or remove agricultural classification. Landowners should inquire of those governing authorities for other means of supporting their qualifications for such rights or exemptions, if necessary.
- Agricultural Classification can only be granted for established use as of the assessment date. It cannot be granted for intended or planned use. Any use established January 2 or later cannot be considered until the next tax year.
- The landowner, or lessee if applicable, of existing agricultural classified lands, may submit at any time to the PAO updated supporting documentation.
- All property records, including aerials, are available at [www.manateepao.gov](http://www.manateepao.gov). Property records can be found by owner last name, first name, address, or parcel ID.
- Taxes are assessed based on a parcel’s classification and ownership status as of the assessment date.

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<sup>29</sup> Including structures and improvements that were agricultural exempt from permitting.

<sup>30</sup> The tax year statutory calendar includes the January 1 assessment date, the March 1 application deadline, and the July 1 denial deadline.

## Frequently Asked Questions

- **What does bona fide agricultural use mean?** *Per Florida Statute it means a commercial agricultural use of lands. Per the Florida Department of Revenue: “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.” Therefore, it must be a for-profit business enterprise with business records; including all required licenses.*
- **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 of 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”.*
- **What I grow on my farm I donate to organizations such as Meal on Wheels; can I get agricultural classification?** *No, that would be a non-profit business also, and 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 use and must be applied for and approved. And the primary use of the land must be an agricultural activity in pursuit of a reasonable profit.*
- **I let my neighbor keep some of his cows on my land. Can I qualify for agricultural classification?** *Yes, if their cattle operation is the primary use of the lands; if their cattle operation is a commercial operation; and if there’s a lease between you.*
- **I’m buying a parcel that already has agricultural classification. Will the agricultural classification remain on it?** *Agricultural classification is not transferrable, even if the parties are related. Taxes will be assessed based on the parcel’s classification and ownership status as of the January 1 assessment date of the year you close on the purchase. Then the parcel will be reclassified to non-agricultural the first January 1 after your purchase. You would need to 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. But any buildings or other improvements that the primary use is for the support of the bona fide agricultural operation will come out of the homestead. Any current homestead cap savings (difference between Market Value and Assessed Value) that may be attributed to any lands of a parcel reclassified as agricultural and any buildings or other improvements that the primary use is for the support of such lands will be lost. Any lands reclassified from agriculture to non-agriculture shall be assessed under the provisions of Florida Statutes 193.011 and 193.1555 as well as any buildings or other improvements that come out of the homestead. It is the landowner’s responsibility to understand the implication of reclassifying of their parcel, or a portion of their parcel, to the agricultural classification.*



**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1**

- **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 continual bona fide agricultural use which the classification was granted. It is your responsibility to notify the Property Appraiser Office of anything that may affect the agricultural classification. This includes a change from one agriculture use to another. Though an annual application is not required, the landowner, or lessee if applicable, of existing agricultural classified lands may submit at any time to the Property Appraiser Office updated supporting documentation.*
- **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?** *Agricultural classification can only be granted for established use of the lands; not for planned or future use. And the PAO is bound by the tax year as when it can be granted, by statute. The PAO cannot suggest or recommend to a landowner an agricultural use; nor how to begin an agricultural commercial operation for a landowner to obtain agricultural classification. You should inquire of the parcel's jurisdiction's permitting department for other means of demonstrating bona fide agricultural use, if necessary.*
- **What about buildings and improvements on agricultural classified lands?** *Only the land is valued based on agricultural use. All structures and improvements on a parcel are subject to a "highest and best use" valuation. Including structures and improvements that were agricultural exempt from permitting. However, 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 will be lost.*
  - *Per Florida Statute 12.01(1)(r)(1-2) "... 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...[does] not apply to residential structures and their curtilage.*
- **My neighbors keep telling me to just put a couple of cows on my property and I can get Greenbelted. Is that true?** *No, not if the cows are not 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 and realizing a reasonable profit to qualify for Agricultural Classification of Lands, aka Greenbelt.*
- **I closed on a property on December 29<sup>th</sup> last year. Can I apply for 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 couple of days remaining of last year.*
- **I closed on a property on January 2 of this year. Can I apply for 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:*

**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1**

- 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
- 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<sup>31</sup> for your convenience on page 31 of The Agricultural Classification of Lands Application Packet (Revised 07/29/2024); with examples on page 32.*

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**<sup>31</sup> Disclaimer:** *The form is intended to provide a magnitude of the potential tax savings for estimating any agricultural classification tax saving 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
- 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.*



**Item A: Applicant Name:**

Enter the name of the entity applying for the Agricultural Classification. Must be a property owner of record<sup>32</sup> as of the assessment date, January 1 of the Tax Year.

**Item B: Property Address:**

Enter the 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.

**Item C: Phone:**

Enter the telephone number which the PAO may call if there’re questions regarding the application.

**Item D: Parcel identification number or legal description:**

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. **Only lands listed can be considered as “applied for”.**

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 plot delineating the lands being applied for. The PAO will amend the application once the new parcel id has been assigned.

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

**Item E.1: Number of acres<sup>33 34</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<sup>35</sup> commercial citrus use.

**Item F.1: Number of acres (Cropland):**

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

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<sup>32</sup> Property records may be viewed at [www.manatecpao.gov](http://www.manatecpao.gov)

<sup>33</sup> The total number of acres for all uses cannot exceed the parcel’s total acres per the PAO records. PAO acreage records are to 4 decimal places.

<sup>34</sup> If you have a survey with a differing number of acres please provide 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 plot provided (see the **Required supporting documentation with all applications** above).

<sup>35</sup> Continuous is defined as “without interruption”.

**Item F.2: How long in this use (Cropland):**

Enter the number of years the acres entered in **Item F.1** has been in continuous commercial cropland use.

**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** has been in continuous commercial grazing use.

**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** has been in continuous commercial timberland use.

**Item I.1: Number of acres (Poultry, swine, or bee yards<sup>36</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** has been in continuous commercial poultry, swine, or bee yards use.

**Item J.1: Number of acres (Aquaculture products<sup>37</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** has been in continuous commercial aquaculture products: use.

**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.

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<sup>36</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. Combined the acreage should be the total number of acres entered in **I.1**

<sup>37</sup> On a separate document please specify the species of aquaculture products being applied for.

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

Enter the total number of acres of “other use(s)” being applied for.

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

Enter the number of years the acres entered in **Item K.2** has been in continuous commercial other use(s).

**For items L.1 through L.5 complete only for each applicable year of the applicant’s commercial operation for the past 4 years.<sup>38 39 40</sup> Enter for each different use entered in Items E – K separately; and if necessary, enter “see attached” for additional pages.**

**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.

**Item L.4: Gross 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.

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<sup>38</sup> There must be agricultural income from the applied for property **by the applicant** through the last December 31 before the 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 from the property being applied for is irrelevant.

<sup>39</sup> Each different use indicated in items **E – K** must have agricultural income through the last December 31 before the tax year from the applied for property to be considered for agricultural classified on those lands.

<sup>40</sup> Consult an accountant for advice if necessary.

**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. 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.

**Item R: Signature<sup>41</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 which the application was signed.

**Item U: Email Address<sup>42</sup> (optional ):**

Enter an email address which the PAO may use for application-related correspondence with the applicant, or applicant’s designated representative. *If an email address is entered, then all application-related correspondence will be via email except any official denial notices there might be; otherwise all application-related correspondence will be via the USPS, unless email is requested later by the applicant.*

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**<sup>41</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>42</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)

## Application Checklist

Before submitting the application please review the application 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**. Such information and/ or documents can be submitted as addendums to the application through May to remove any application **HOLD**. Denial notices<sup>43</sup> are processed in June, any applications still on **HOLD** at that time will be denied.

### 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  
 Agricultural Income from this Property section  
      For each use  
      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  
      Income Tax Document,  
      Audited financial statements  
 And each of the following if applicable  
      Business plan w/pro forma, if currently not profitable  
      Lease, if lands are leased

<sup>43</sup> Only official denial notices are issued. Courtesy notices of application decisions may be provided by email or USPS.



**Other**

- Delineated aerial, site plan or plot, as applicable
- Structure List
- Species List

**Required for specific uses**

**Bees/Apiary**

- Beekeeping Registration current as of assessment date

**Citrus**

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

**Fish Farm/Aquaculture**

- Aquaculture Certificate of Registration 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
- Does not, nor will not offer dressed poultry or whole shell eggs for sale affidavit

**Other supporting documentation**

- Affidavits
- Date stamped pictures
- Contracts or Agreements
- Licenses, zoning variances, permits, or certificates as required by federal, state or local governments
- Pasture rotation schedules
- Crop rotation schedules
- Forestry plans
- Other as deemed necessary

QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1

## Miscellaneous Forms

Optional forms<sup>44</sup> on the following pages are provided for your convenience to assist you in preparing your application.

For each form indicate page number of total number of pages in the at the top of each page.

|          |     |
|----------|-----|
| of pages | box |
|----------|-----|

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<sup>44</sup> Reference, applicant's name and parcel id(s) when submitting addendums; also, on with any application-related correspondence with the PAO.

**Additional Parcels for 20\_\_<sup>45</sup> Application<sup>46</sup>**

**Applicant Name:** \_\_\_\_\_

**Multiple Parcel ID's / Addresses**

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

<sup>45</sup> Enter the last 2 digits of the current tax year which agricultural classification is being applied; same year entered **Item Q** on the application.

<sup>46</sup> All parcels on one application must be owned by the same legal entity. Attached to the DR-482 and enter “see attached” in **Item D** on the application. **Only lands listed can be considered as “applied for”.**

**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1**

of pages

**Additional Information for 20\_\_<sup>47</sup> Application**

**Applicant Name:** \_\_\_\_\_

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

**Poultry, Swine or Bee Yards**

|           | Number of Acres <sup>48</sup> | How Long in this Use |
|-----------|-------------------------------|----------------------|
| Poultry   | _____                         | _____                |
| Swine     | _____                         | _____                |
| Bee Yards | _____                         | _____                |

**Other Uses**

| Crop or Use | Number of Acres <sup>49</sup> | How Long in this Use |
|-------------|-------------------------------|----------------------|
| _____       | _____                         | _____                |
| _____       | _____                         | _____                |
| _____       | _____                         | _____                |
| _____       | _____                         | _____                |
| _____       | _____                         | _____                |

<sup>47</sup> Enter the last 2 digits of the current tax year which agricultural classification is being applied; same year entered **Item Q** on the application.

<sup>48</sup> Combined the acreage should be the total number of acres entered in **I.1** on the application.

<sup>49</sup> Combined the acreage should be the total number of acres entered in **K.2** on the application.



**Required supporting documentation with all applications**  
**Other: List of All Structures and Improvements<sup>52 53</sup>**

**Applicant Name:** \_\_\_\_\_

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

| Type of Structure or Improvement <sup>54</sup> | Year Built <sup>55</sup> | Size<br>(Square Foot) | Primary Purpose |
|--|--------------------------|-----------------------|-----------------|
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |
|  |                          |                       |                 |

<sup>52</sup> Including structures and improvements that were agricultural exempt from permitting.

<sup>53</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 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>54</sup> I.e., Dwelling, Shed, Barn, Dock, etc.

<sup>55</sup> Or approximately, if unknown.

QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1

of pages

**Required supporting documentation with all applications:  
Other: List of species**

**Applicant Name:** \_\_\_\_\_

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

Livestock

\_\_\_\_\_

Crops

\_\_\_\_\_

Plants/Nursery

\_\_\_\_\_

Timberland

\_\_\_\_\_

Fruit Trees

\_\_\_\_\_

Poultry

\_\_\_\_\_

Fish/Marine

\_\_\_\_\_

Other

\_\_\_\_\_





QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1

## Submitting the application

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

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

## Questions??

If you have any additional questions feel free to contact:

Mark Chadwick  
Senior Appraiser  
Condominiums & Agricultural Classification  
915 4th Avenue West, Bradenton, FL 34205  
T: 941.748.8208 EXT: 4650 F: 941.742.5664  
E: [Mark.Chadwick@manateepao.com](mailto:Mark.Chadwick@manateepao.com) or [Greenbelt@ManateePAO.com](mailto:Greenbelt@ManateePAO.com)

**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1**  
**APPLICATION MUST BE SUBMITTED BY MARCH 1**

## Agricultural Classification Tax Saving Estimator <sup>57 58</sup>

(Do not submit with Application<sup>59</sup>)

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

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

**Step 1.** Determine Land Market Value per Acre (LMV/A):

Total Land Market Value \_\_\_\_\_  
   divided by \_\_\_\_\_  
 Total Acres \_\_\_\_\_  
   equals \_\_\_\_\_  
 LMV/A \_\_\_\_\_

**Step 2.** Determine Ag savings per Acre (AS/A)

LMV/A \_\_\_\_\_  
   minus \_\_\_\_\_  
 Ag Rate<sup>60</sup> \_\_\_\_\_  
   equals \_\_\_\_\_  
 AS/A \_\_\_\_\_

**Step 3.** Determine Tax savings per Acre (TS/A)

AS/A \_\_\_\_\_  
   divided by \_\_\_\_\_  
 1000 \_\_\_\_\_  
   times \_\_\_\_\_  
 Total Millage \_\_\_\_\_  
   equals \_\_\_\_\_  
 TS/A \_\_\_\_\_

**Step 4.** Determine Total Tax savings

TS/A \_\_\_\_\_  
   times \_\_\_\_\_  
 # Ag Classified Acres \_\_\_\_\_  
   equals \_\_\_\_\_  
 Total Tax Savings \_\_\_\_\_

<sup>57</sup> **Disclaimer:** The form is intended to provide a magnitude of the potential tax savings for estimating any agricultural classification tax saving 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
- 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>58</sup> Data to use the form can be found at [www.manateepao.gov](http://www.manateepao.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 for each ag use is on the Agriculture webpage. Parcel specific information is on the parcel's webpage.

<sup>59</sup> Provided as a courtesy for applicant's use only. Do not include with any application's addendums.

<sup>60</sup> Per the Manatee Ag Schedule. If multiple ag uses then determine and use a weighted ag rate.

**QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1**  
**APPLICATION MUST BE SUBMITTED BY MARCH 1**

## 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 (LMV/A):

|                         |           |
|-------------------------|-----------|
| Total Land Market Value | \$500,000 |
| <i>divided by</i>       |           |
| Total Acres             | 10        |
| <i>equals</i>           |           |
| LMV/A                   | \$50,000  |

**Step 2.** Determine Ag savings per Acre (AS/A)

|               |          |
|---------------|----------|
| LMV/A         | \$50,000 |
| <i>minus</i>  |          |
| Ag Rate       | \$900    |
| <i>equals</i> |          |
| AS/A          | \$49,100 |

**Step 3.** Determine Tax savings per Acre (TS/A)

|                   |          |
|-------------------|----------|
| AS/A              | \$49,100 |
| <i>divided by</i> |          |
| 1000              | \$49.10  |
| <i>times</i>      |          |
| Total Millage     | 15.2304  |
| <i>equals</i>     |          |
| TS/A              | \$747.84 |

**Step 4.** Determine Total Tax savings

|                       |          |
|-----------------------|----------|
| TS/A                  | \$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 (LMV/A):

|                         |           |
|-------------------------|-----------|
| Total Land Market Value | \$100,000 |
| <i>divided by</i>       |           |
| Total Acres             | 5         |
| <i>equals</i>           |           |
| LMV/A                   | \$20,000  |

**Step 2.** Determine Ag savings per Acre (AS/A)

|               |          |
|---------------|----------|
| LMV/A         | \$20,000 |
| <i>minus</i>  |          |
| Ag Rate       | \$300    |
| <i>equals</i> |          |
| AS/A          | \$19,700 |

**Step 3.** Determine Tax savings per Acre (TS/A)

|                   |          |
|-------------------|----------|
| AS/A              | \$19,700 |
| <i>divided by</i> |          |
| 1000              | \$19.70  |
| <i>times</i>      |          |
| Total Millage     | 14.5320  |
| <i>equals</i>     |          |
| TS/A              | \$747.84 |

**Step 4.** Determine Total Tax savings

|                       |          |
|-----------------------|----------|
| TS/A                  | \$286.28 |
| <i>times</i>          |          |
| # Ag Classified Acres | 5        |
| <i>equals</i>         |          |
| Total Tax Savings     | \$1,431  |

QUALIFYING USE MUST BE ESTABLISHED BY JANUARY 1  
APPLICATION MUST BE SUBMITTED BY MARCH 1

## Key Florida Property Tax Year Dates

**January 1:** Date of Assessment

**March 1:** Application deadline for:

- Ag Classification
- Exemptions

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

**July:**

- **July 1:** Deadline for mailing application Denial Notices for:
  - Ag Classification
  - Exemptions
- **30 Days after Denial Notices are mailed:** Deadline for filing a “Denial” petition with the Value Adjustment Board (VAB) for:
  - Ag Classification
  - Exemptions

**August:** Date TBD: TRIM Notices are mailed (TRIM period begins)

**September:** Date TBD: 25 Days after TRIM Notices are mailed (TRIM period ends): Deadline for filing a “Value” petition with the VAB

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

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