
AGRICULTURAL CLASSIFICATION

GUIDELINES



AGRICULTURAL CLASSIFICATION GUIDELINES

(Commonly known as “Greenbelt”)

- To qualify for a Agricultural Classification the property must be primarily used for “Bona Fide” Agricultural Purposes. Bona Fide Agricultural Purpose means “Good Faith Commercial Agricultural use of the Land”.
- The process starts by a property owner filing an agricultural application. Once an application is received, the property is physically inspected to determine the actual use. Some of the factors we consider in determining a commercial use of the land are proper care of the land using acceptable agricultural practices, and Income and expense statements, tax return (Schedule F’s), receipts, business plans, etc. The operation should have an expectation of making a profit and the property being considered for agricultural classification must be in agricultural use as of January 1st for the year you are filing. The deadline for filing a agricultural application is March 1st.
- If the application is granted, the agricultural classification will automatically renew pending an annual inspection. Properties that are granted the agricultural classification are assessed based on the potential income of the commodities being produced. Only areas actually utilized for the agricultural operation shall qualify.

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- If the application is denied, the owner is notified and given the opportunity to provide additional information regarding the agricultural operation. If after additional information is reviewed and the property remains denied, the property owner may file a petition with the Value Adjustment Board challenging the Property Appraisers decision. (For additional information see Florida Statutes 193.461)
 - Hillsborough County does not have a minimum size requirement to qualify for the agricultural classification but the parcel must be large enough to sustain a commercial operation. Hobby farms or livestock/produce for personal use do not qualify.
 - If property is leased, the lease must be in effect as of January 1st. A current copy of the lease must accompany the application. The property owner is responsible to make sure the lessee is utilizing the property, has a commercial agricultural operation, and is willing to provide financial information regarding their operation.

PASTURE LAND

- The pasture land must be used for a commercial Cattle Operation and must have cattle or signs of cattle on the property
- Efforts must be made to maintain and care sufficiently for the land, i.e. fertilizing, liming, tilling, mowing etc.



STRAWBERRIES

- Management practices, which are typical for the industry, are expected to be followed.
- Strawberries are typically picked in December through May with peak in March and April. Hydroponics is giving the grower an extended season.



Cropland

- “Cropland” is used in reference to those agricultural products referred to as vegetables.
- There are a variety of vegetables grown at various times of the year.
- Management practices which are typical for the industry are expected to be followed.



CITRUS

- Trees must be set or in process by January 1st.
- Proper care and management of the grove must be evident.
- A producing grove must be harvested and have an expectation of a profit.



NURSERY

- Nurseries should have a certificate of inspection issued by the Department of Agriculture Division of Plant Industry.
- Sales should be on a wholesale level.
- Management practices and densities, which are typical for the industry, are expected to be followed.



BLUEBERRIES

- Most blueberry farms in this area range from one to five acres in size.
- Blueberries are grown either in the ground or in containers filled with a peat/pine bark combination. Blueberries are typically harvested in March and April



SOD

- Sod production requires care and management similar to a hay field. This includes fertilization and weed control, as well as regular mowing, irrigation when necessary, etc.



HORSE FARM

- Two types of commercial horse farm operations qualify for greenbelt classification in Hillsborough County; they are breeding operations or boarding operations.
- Breeding operations requires records of sales, purchases, stud fees, registration papers, etc.
- Boarding operations requires boarding contracts, income and expense records, etc.
- Pleasure horses do not qualify.



FEED & SEED (HAY)

- Hay fields should be managed and cared for in a manner that will maximize production and profits. This includes practices such as fertilization, weed control, multiple cuttings, etc.



TIMBER

- A forestry management plan for the parcel should be obtained from a qualified forester. The property owner should follow these plans.
- Proper timber management will include such things as proper settings, periodic thinning, weed control, fire line perimeters, etc.

**[For more details click on:
Forestry Guidelines for
Hillsborough County](#)**



GOATS

- Common management practices, which are typical for the goat industry, are expected to be followed.
- The goat operation must be of adequate scale to be considered commercial. Example: where a 10 acre parcel might normally have 5 cows and 5 calves, an equivalent goat operation should have 30 does and 45 – 60 kids.



- **Other commodities are considered on case by case basis**

Frequently Asked Questions

Agricultural Classification (commonly known as “Greenbelt”)

- **1). What is Greenbelt?**
Greenbelt is a classification of different types of agricultural property, such as citrus groves, pasture, cropland, and nurseries. The greenbelt classification is a benefit that provides a lower assessment (value in use not market value) to farmers in order that they may continue to commercially farm their land.
- **2). How much livestock do I need on my property?**
There is no minimum requirement; however the parcel must be a commercial agricultural operation or part of a larger commercial agricultural operation. Most agricultural activity is only profitable by taking advantage of economies of scale. It is simply not profitable to raise two cows on an acre of property; the income derived would not offset the costs of property maintenance and raising the animals.
- **3). How Large of an Orange Grove or Pasture do I need to have?**
Hillsborough County does not have a minimum size guideline but there must be a viable commercial operation on the property with the expectation of a profit. Property that is too small to support a commercial agricultural business cannot be granted an agricultural classification. As mentioned in the previous question, most agricultural activity is only profitable by taking advantage of economies of scale.
- **4). If my Zoning Changes, does this affect my Greenbelt?**
No, as long as the new zoning doesn't prohibit agricultural use on
- **5). When do I need to apply for Greenbelt?**
Applications must be submitted to the Property Appraisers Office no later than March 1st of the year being applied for, but the operation needs to be in effect as of January 1st of that year.
- **6). Do I need a lease on the property and how much does it have to be for?**
Yes, if the property is leased, the lease must be in effect as of January 1st. A current copy of the lease must accompany the application. The lessee must be willing and able to provide verification of a commercial operation. There is no set monetary amount required.
- **7). I thought I was grandfathered in. What if I give the property to my children?**
Any type of ownership change will require a new greenbelt application for the following year.

- **8). Do I need to file a Schedule F and how much do I have to make?**
Anyone operating an agricultural business for a profit should be filing on their income tax return. There is no specific amount, but there needs to be a expectation of making a profit. IRS guidelines consider any business not making a profit in at least three out of five years to be a hobby.
- **9). When does my operation need to be in effect?**
January 1st of the year applied for.
- **10). What happens if I build a house on the property?**
Any home site area or portion of the property not used as part of the operation will be assessed at market value.
- **11). What happens if I lose my Greenbelt? Can I reapply next year?**
Yes, every year stands on its own.
- **12). Can I apply on line?**
No, you can not apply on line, but you can download a greenbelt application off the Hillsborough County Property Appraiser's website (www.hcpafl.org)
- **13). Is there a fee to apply?**
No
- **14). I had cattle on my property, why did I get denied greenbelt?**
The physical use of the property is only one factor in determining greenbelt qualification. Other factors include Schedule F's, income and expense statements, business plans, etc.
- **15). Where can I file a new greenbelt application?**
Applications can be filed at any Property Appraiser office in Hillsborough County

- **16). Do I need to apply every year?**

No, once a parcel is granted greenbelt it is annually inspected and if not questioned it will be automatically renewed. If the viability of the operation is in question, the property may be denied, but the property owner will be given the opportunity to provide additional information to prove otherwise.

- **17). How does the greenbelt classification effect my Amendment 10?** Property that is homesteaded falls under the Amendment 10 provision which does not allow the assessed value of the property to increase greater than 3% in any given year (unless improvements are made to the property). Any area of the property and any buildings being used for the greenbelt operation do not fall under the Amendment 10 cap, and if the property is denied the greenbelt classification, the land and buildings associated with the greenbelt will automatically go up to 100% of market value for that tax year

- **For additional information on agricultural lands, classification and assessment, see Florida Statutes 193.461**

- 193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.--
- (1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.
- (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 board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.
- (3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, 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. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file an application for the classification and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application.

- A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for classification of property within the county after an initial application is made and the classification granted
- (b) Subject to the restrictions set out in this section, only lands which are used primarily for bona fide agricultural purposes shall be classified agricultural. "Bona fide agricultural purposes" means good faith commercial agricultural use of the land. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
 - The length of time the land has been so utilized;
 - Whether the use has been continuous;
 - The purchase price paid;
 - Size, as it relates to specific agricultural use;
 - 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 such land is under lease and, if so, the effective length, terms, and conditions of the lease;
 - Such other factors as may from time to time become applicable.
- (c) The maintenance of a dwelling on part of the lands used for agricultural purposes shall not in itself preclude an agricultural classification.
- (d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).
- (4)(a) The property appraiser shall reclassify the following lands as nonagricultural:
 - Land diverted from an agricultural to a nonagricultural use.
 - Land no longer being utilized for agricultural purposes.
 - Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.
- (b) The board of county commissioners may also reclassify lands classified as agricultural to nonagricultural when there is contiguous urban or metropolitan development and the board of county commissioners finds that the continued use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.

- (c) Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.
- (5) For the purpose of this section, "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; aquaculture; sod farming; and all forms of farm products and farm production.
- (6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:
 - The quantity and size of the property;
 - The condition of the property;
 - The present market value of the property as agricultural land;
 - The income produced by the property;
 - The productivity of land in its present use
 - The economic merchantability of the agricultural product;
 - 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.
- (b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.
- (c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value. 2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.
- (d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011. History.--s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234; s. 3, ch. 76-133; s. 15, ch. 82-208; ss. 10, 80, ch. 82-226; s. 1, ch. 85-77; s. 3, ch. 86-300; s. 23, ch. 90-217; ss. 132, 142, ch. 91-112; s. 63, ch. 94-353; s. 1468, ch. 95-147; s. 1, ch. 95-404; s. 1, ch. 98-313; s. 1, ch. 99-351; s. 3, c20308; s. 4, ch. 2001-279.

Forestry/ Silvicultural Greenbelt Guidelines

For Hillsborough County, FL, Landowners

Prepared by: The Forestry Company

Growing commercial timber in Florida means producing a raw material that eventually can be harvested for monetary value. Those raw materials serve as a manufacturing material for multiple forest-based products used by a wide variety of consumers. Common raw materials from Florida's forest lands, and the consumer products for which they are used, can include the following:

- Pine straw or wood mulch for landscaping
- Wood chips for energy production
- Pulp and Paper
- Lumber
- Plywood
- Veneer for crates
- Oriented Strand Board
- Utility poles
- Marine pilings
- Fence posts

There are other specialty products but these are the most common. For forest land to be considered as "bona fide" silviculture, the land should be growing these types of raw materials and the landowner should periodically be harvesting/selling some of these products to the available markets. Absent a market-based objective, the landowner is essentially treating his/her forest as a preserve for aesthetics, personal recreation, or other non-agricultural benefits.

Silviculture (the practice of forestry) in Florida is generally evidenced by two types of forests:

- Intensive, accelerated forest production, i.e., planted pines. This is characterized by site preparation, planting of genetically improved seedlings, herbicide and/or fertilization treatments, and other activities designed to accelerate tree growth or minimize risk to tree growth from wildfires or insects. Harvesting/selling to markets can be forecasted readily due to rapid, more predictable growth. Over the years, there have been several federal government subsidy programs offering cost-share funds to landowners to encourage growing timber under this type of regime. There is also a federal tax break encouraging smaller landowners to replant their forests after harvest.
- Natural forest production is characterized by natural seeding of trees or coppice (stump sprouting) for regenerative purposes. These forests can be found on wetland or upland sites. Tree spacing is not necessarily optimized for growth. Management activities tend to minimize risk to timber growth from wildfire or disease. Timber harvesting occurs less frequently due to slower tree growth rates.

Agricultural Guidelines for Planted Pines

When evaluating planted pines as bona fide agriculture/silviculture, these are the primary questions that should be asked. While answering yes to all of the questions is not practical, an affirmative answer to at least several of the questions should occur for a Agricultural application to be approved?

- Is there a current Forest Management Plan prepared by a professional forester for the property?
- Is the plan being implemented?
- Does the landowner qualify for federal tax reduction for establishment of those pines and can he/she furnish the tax return demonstrating such? The tax break lasts for 7 years after planting.

- Did the landowner receive cost-share funds or subsidies to establish the planted pines? Are the pines still under a protective covenant as required for receiving cost-share funds? Does the landowner continue to receive cost-share funds for the management of those planted pines?
- For very young planted pines (under age 8), are there visible signs the trees are being managed for future pine straw production? This should be obvious by management activities to control competing vegetation including hardwoods. Those activities can include semi-annual mowing between rows of pines, or herbicide applications, and the annual maintenance of firelines to prevent wildfire damage.
- For older planted pines (8-16 years old) that aren't yet large enough to warrant commercial timber harvesting, is there an active pine straw harvest program? Can the landowner supply a copy of a pine straw sale contract or lease? For planted pines (16 years and older) is there a timber sale agreement for thinning or clearcutting the timber? Are management activities, such as prescribed burning and fireline maintenance, evident? Can the landowner furnish proof of fertilization or herbicide in the past 5 years?
- For merchantable planted pines (generally 16 to 30 years old – perhaps older if previously thinned), has the landowner applied for a “Natural Resources – Agricultural Exemption” for timber harvesting under the County’s Land Development Code?
- Typically, once a planted pine stand is harvested, reforestation occurs within 24 months. If the timber has been recently harvested, does the landowner have a current reforestation plan? If the answer is yes, this indicates a desire for continuous forest management for the property.
- Size of the forest matters in economies of scale. **A planted pine forest should be at least 10 acres in size to be viable for commercial forestry.** Is the forestland 10 acres or greater in size?

- **Agricultural Guidelines for Natural Timber**

When evaluating a natural forest as bona fide silviculture/forestry, there are fewer questions to ask or observations to make. Keep in mind that a natural forest can be young (seedling or sapling size trees) or old growth (huge trees over a century old). It can be lightly stocked (less than 50 trees/acre) or so thick so as to seem almost impenetrable.

- Size matters here as well. Since **a natural forest** generally produces lower forest growth over time (as compared to intensively grown planted pines), this forest **should be 20 acres or larger in size**.
- Large live oak has no commercial value. If a landowner has an almost pure live oak hammock with almost no commercial species, this does not support bona fide forestry.
- Is there a Forest Management Plan? Is the plan being followed?
- For upland forests, is there evidence of fireline establishment and maintenance?
- If wetland timber was recently harvested, were sufficient numbers of seed trees left as required by Florida's Best Management Practices (BMP's)?
- After harvest, was the land aerially seeded to establish a new forest?

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- In the case of a forest where the timber is sufficiently large enough in size to warrant commercial harvesting, has the landowner applied for a “Natural Resources – Agricultural Exemption” for timber harvesting under the County’s Land Development Code? If yes, has the landowner sold the timber cutting rights?

The above questions and items to observe should benefit both the property appraiser’s office and landowners in understanding what constitutes bona fide silviculture. As with any set of guidelines, unique conditions may warrant a variance from these guidelines. However, those variances should be the exception – not the rule.