



AGRICULTURAL CLASSIFICATION GUIDELINES



Bob Henriquez, CFA
Hillsborough County Property Appraiser



AGRICULTURAL CLASSIFICATION GUIDELINES

(Commonly known as “Greenbelt”)

- To qualify for an 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.

- 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.

PASTURELAND

- The pastureland 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 from December through April with peak season from February through March. Hydroponics gives 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: 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.



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 a 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 the property.

- **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 an 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 online?**
Yes. Please visit our website to [efile for Agricultural Classification for Lands](#).
- **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, income and expense statements, business plans, etc.
- **15. Where can I file a new greenbelt application?**
Applications can be [e-filed online](#), while paper applications can be [downloaded](#) or requested at any of [our offices 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, visit the Florida Senate website: [Florida Statutes 193.461](#)**

LINKS

- [University of Florida Hillsborough County Extension Office](#)
- [Agricultural Application \(paper version\)](#)
- [Agricultural Application \(efile version\)](#)