

Instructions for the Greenbelt Application Form

- 1). Name and Address: Write the property owner(s) name and mailing address.
- 2). The applicant's phone number where they can be reached if there are any questions with the application.
- 3). Folio number of the property. Example 087654.0000
- 4). Legal description of the property.
- 5). What type of agricultural classification is being applied for / How many acres being applied for / How many years in that type of use. (If your commodity is not listed, specify under "other")
- 6). Income and Expense information for the operation.
- 7). When was the property purchased?
- 8). How much was the property purchased for?
- 9). If equipment or machinery is being used for the greenbelt operation, are you filing a Tangible Personal Property Tax Return on that equipment? If not, a Tangible Personal Property Tax Return (DR-405) needs to be filed. *
- 10). Is this property being leased to someone else? If so, attach a copy of the lease with the application.
- 11). The year the application is being filed for the greenbelt classification.
- 12). Signature of the person(s) filing for the greenbelt application.
- 13). Printed name of the person(s) filing for the greenbelt application.
- 14). Date of when the greenbelt application is being filled out.

THIS COMPLETES YOUR PORTION OF THE GREENBELT APPLICATION. ANYTHING BELOW THIS LINE IS FOR PROPERTY APPRAISER'S OFFICE PERSONNEL.

* A HC-405 (Tangible Personal Property Tax Return) should accompany your DR-482 (Greenbelt Application).



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

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		1		Return to (address of property appraiser)	Hillsborough County Property Appraiser 307 N. Michigan Ave. Suite 230 Plant City, FL 33563			
Property Address		2						
Phone		3 and 4						
Parcel identification number or legal description								
Lands Used Primarily for Agricultural Purposes		Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus	5		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland			yrs	20__	6			
Grazing land			yrs	20__				
Number of livestock				20__				
Timberland			yrs	20__				
Poultry, swine, or bee yards			yrs	Date purchased		7	Purchase price	
Aquaculture products			yrs				8	
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. ☐ yes ☐ no								
If yes, name on the return: 9								
Is the real property leased to others? If yes, attach copy of lease agreement. 10 ☐ yes ☐ no								
As of January 1 of this year, 20__ 11 s listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "bona fide" commercial agricultural use of the land."								
The property appraiser may require additional information (<i>including requesting an annual audited financial statement</i>) 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.								
12		13		14				
Signature		Print name		Date				
For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)								
Signature, property appraiser or designee				County				
Record of Action of County Property Appraiser Check the appropriate box below.								
☐ 1. Application approved and all lands are classified agricultural								
☐ 2. Application disapproved and agricultural classification of lands denied on all lands								
☐ 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.)								
Signature, property appraiser				Date				



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482
R. 01/23
Rule 12D-16.002,
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Effective 01/23

FLORIDA

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Phone																												
Parcel identification number or legal description																												
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Citrus		yrs	<table border="1"><thead><tr><th>Year</th><th>Crop or Use</th><th>Gross Income</th><th>Expense</th><th>Net Income</th></tr></thead><tbody><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr><tr><td>20__</td><td></td><td></td><td></td><td></td></tr></tbody></table>	Year	Crop or Use	Gross Income	Expense	Net Income	20__					20__					20__					20__				
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Is the real property leased to others? If yes, attach copy of lease agreement. ☐ yes ☐ 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 (<i>including requesting an annual audited financial statement</i>) 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.																												
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_____ Signature, property appraiser _____ Date																												

TANGIBLE PERSONAL PROPERTY TAX RETURN
CONFIDENTIAL HC-405, R. 07/19

Return to property appraiser by **April 1** to avoid penalty

County Tax year

Business name(DBA- Doing Business As) and mailing address:

Federal Employer
Identification Number

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NAICS

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Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Square feet occupied by your business:

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge _____ Phone _____ Business/corporate name	6. Type or nature of your business _____ Trade levels (check all that apply) ☐ Retail ☐ Wholesale ☐ Manufacturing ☐ Professional ☐ Service ☐ Agricultural ☐ Leasing/rental ☐ Other, specify: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? ☐ Yes ☐ No Name and location
3. Do you file a TPP tax return under any other name? ☐ Yes ☐ No Name on most recent return or tax bill	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? ☐ Yes ☐ No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify:			
TOTAL PERSONAL PROPERTY				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	
9544			

☐ \$25,000	Less	
☐ Widowed	Exemptions	
☐ Blind	Taxable	
☐ Total disability	Value	
☐ Other, specify	Penalties	
Signature, deputy		Date

TANGIBLE PERSONAL PROPERTY

HC-405, R. 07/19, page 2

Report all property owned by you including fully depreciated items still in use.

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR						
Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Disposed, sold, or traded and to whom?	

LEASED, LOANED, OR RENTED EQUIPMENT			Complete if you hold equipment belonging to others.					Lease Purchase Option	
Name and Address of Owner or Lessor	Description	Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes		No	
						☐	☐	☐	☐
						☐	☐	☐	☐
						☐	☐	☐	☐

SCHEDULE FOR LINE 22, PAGE 1		Equipment owned by you but rented, leased, or held by others. Enter total on page 1.								
Lease Number	Name/address of lessee Actual physical location	Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New	

SCHEDULES FOR PAGE 1, LINES 10 - 21 and 23 - 25							APPRAISER'S USE ONLY	
Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	
Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	
Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL			TOTAL		TOTAL	

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

WHAT TO REPORT

Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file - 25% of the total tax levied against the property for each year that no return is filed

Filing late - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

Unlisted property - 15% of the tax attributable to the omitted property

RELATED FLORIDA TAX LAWS

§192.042, F.S. - Assessment date: Jan 1
 §193.052, F.S. - Filing requirement
 §193.062, F.S. - Filing date: April 1
 §193.063, F.S. - Extensions for filing
 §193.072, F.S. - Penalties
 §193.074, F.S. - Confidentiality
 §195.027(4), F.S. - Return Requirements
 §196.183, F.S. - \$25,000 Exemption
 § 837.06, F.S. - False Official Statements

LINE INSTRUCTIONS

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

Line 14 - Farm, Grove, and Dairy Equipment

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

Line 20 - Leasehold Improvements, Physical Modifications to Leased Property

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

Line 22 - Owned by you but rented to another

Enter any equipment you own that is on a loan, rental, or lease basis to others.

Line 23 - Supplies

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

Line 24 - Renewable Energy Source Devices

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

COLUMN INSTRUCTIONS

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

Taxpayer's Estimate of Fair Market Value

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

Original Installed Cost

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

Leased, Loaned, and Rented Equipment

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.