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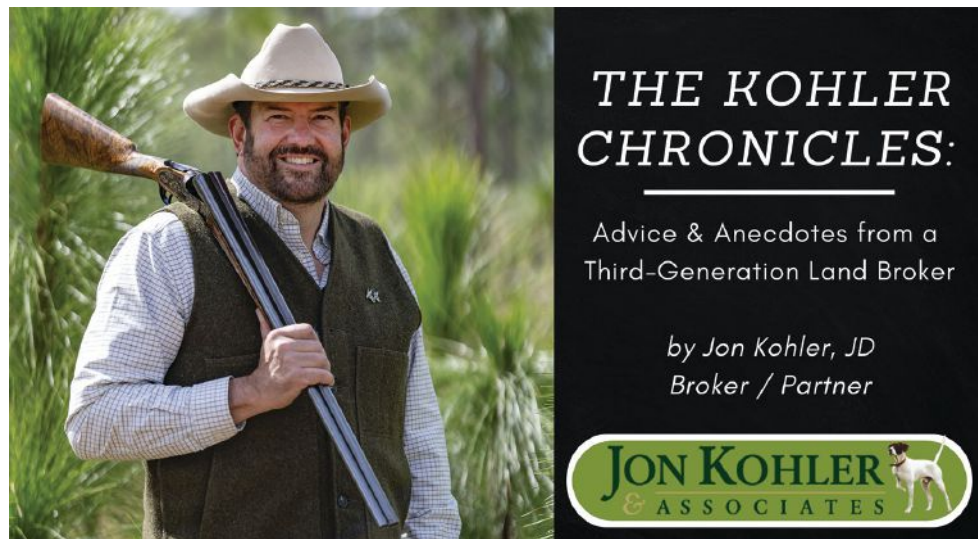
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THE KOHLER CHRONICLES:

Advice & Anecdotes from a Third-Generation Land Broker

by Jon Kohler, JD
Broker / Partner

JON KOHLER & ASSOCIATES

A look at agricultural exemptions in Florida

by Bruce Ratliff

Taxes have been in existence since the beginning of man. Even Mary and Joseph were in the town of Bethlehem to pay property taxes when our savior Jesus Christ was born.

To say any man is not subject to property taxes is a myth. We all are indebted to pay our property taxes.

Some will debate the necessity of

such a burden, and others question the legitimacy of this tax (rent, I prefer to call it), but at the end of the day (or the beginning of November of each year), we will all receive the dreaded tax bill. Now some people get really angry about this, including my wife.

My past career as the property appraiser of Taylor County, Florida causes me great pain on the home front when



Photo courtesy of Jon Kohler

the tax bill comes due. Not a lot of warm meals for me during that particular time of year.

My experiences while serving as property appraiser and now serving our clients at Jon Kohler & Associates gives me a unique perspective concerning property taxes. I've seen both sides of this potentially agonizing scenario. Through the years, I've seen and learned about everything one can do on property taxes. I'm going to provide some insight into the rules and share some personal thoughts that might help you navigate the process of lowering your tax burden.

As landowners in Florida, we all cherish the "agricultural classification," or "Greenbelt," as some call it. This al-

lows the land to be taxed based on a use vs. market value. This setup can provide a substantial discount on the resulting bill. The qualification to receive this exemption is quite simple, "BONAFIDE AGRICULTURAL" is how the statute reads. Thanks to the fine folks at the Florida Legislature, this allows individual property appraisers of each county to form guidelines that fit their region.

Florida is a large state that has many bonafide agricultural uses. North Florida has a massive timber footprint; Central Florida has equine, cattle, row crops, citrus, etc.; and South Florida has cattle, row crops, sugar industry, etc. We, blessedly, live in a very diverse

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Know your deadlines

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state with many different agricultural uses, from natural timber stands to pasture land, crop farming and more.

The key to receiving a lower tax bill and maintaining that exemption every year is knowledge and communication. All property appraisers are elected officials, and most are very reasonable. In the event they are not doing a good job, vote them out or, better yet, run against them. The days of tarring and

feathering are over. This office belongs to the taxpayers, and elected officials are temporary custodians of the office.

1. Know the requirements of your county to receive the exemption.
2. Know the application deadlines.
3. Request an extension on the application if necessary.
4. Know the appeal process and dates.
5. Never miss deadlines.
6. If there is a name change or you



Photo courtesy of Jon Kohler

VALUE ADJUSTMENT BOARD CALENDAR			
Consult the statutory reference before taking action.			
Property Tax Oversight			
Most of the dates are deadlines; however, some activities may be completed earlier. Deadlines that fall on a weekend or holiday are extended to the next business day. Dates may vary, depending on the date of an earlier action.			
Dates	VALUE ADJUSTMENT BOARD CALENDAR		Florida Statute
January 1	Appraiser	Assessment date for real and tangible personal property.	192.042
March 1	Taxpayer	Apply to property appraiser for exemption, property classification, and portability. <i>By March 1.</i>	196.011(1); 193.052(2); 193.155(8)(h)
March 31	Taxpayer	Apply to tax collector for tax deferral for last year's taxes. <i>By March 31.</i>	197.2423(1)
March 31	Taxpayer	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
April 20	VAB	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
April to May	Collector	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i>	197.2423(6)
	Taxpayer	After a disapproval notice is mailed, taxpayer has 30 days to file with the VAB to appeal the disapproval of the tax deferral application.	197.2425
May 15	VAB	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. <i>Not before May 15, but at least two weeks before the meeting.</i>	196.194(2)
July 1	Appraiser	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.	196.193(5)(a); 196.151; 193.155(8)(l); 193.461
	Taxpayer	After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.	194.011(3)(d); 193.461(3)(a)
	VAB	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after.</i>	194.032(1)(b)
August	Appraiser	Mail notice of proposed taxes (TRIM Notice) to taxpayer.	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser at any time during the year. <i>Often in August or September, after the TRIM notice.</i>	194.011
September	Taxpayer	File with the clerk of the VAB for petitions about the value of real or tangible personal property, portability, or denial for late filing. <i>By the 25th day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.</i>	194.011(3)(d); 196.011(8); 193.155(8)(j); 193.461(3)(a)
November, December, or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. <i>After all hearings have been held.</i>	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed.</i>	194.037(1)
	Appraiser	Make all required extensions and certify tax rolls. <i>After VAB certification by Form DR-488 or DR-488P.</i>	193.122(1) and (2)

INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS			Florida Statute
At least 25 days before hearing	VAB	Notify petitioner of his or her scheduled time of appearance	194.032(2)
At least 15 days before hearing	Taxpayer	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
At least 7 days before hearing	Appraiser	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
Before the hearing	Taxpayer Appraiser	May reschedule the hearing a single time for good cause.	194.032(2)
HEARING AND DECISION			
Up to 15 days after decision	Taxpayer Appraiser Collector	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
Up to 60 days after decision	Taxpayer Appraiser	Can appeal a VAB decision about assessment value and portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)
By 20 days after the last day the board is in session	VAB	Issue a written decision and send the decision to the petitioner.	194.034(2)

gift your property to another party, always make a new application with the property appraiser's office.

7. Ask questions; when in doubt, do not assume anything.

Once you have submitted an application, there is a review process. You will receive notice of approval or denial. In the event of a denial, communicate with your property appraiser's office on changes you might consider or requirements of your land use. Bonafide agricultural is a very vague term with many opinions and possibilities.

If you and the appraiser cannot come to terms, there is an appeal process (in my personal experience, that meant the old timers called my dad and said Bruce has lost his darn mind), but

the official process is the Value Adjustment Board. This board is made up of two county commissioners, two school board members, two at-large seats and somebody else. This is a quasi-judicial hearing where both parties present their cases.

Be aware the Board can only change the property appraiser's decision if they made a material mistake, which is pretty hard to prove on behalf of the taxpayer. Once again, another reason to communicate with the property appraiser on expectations during the application process. In the event you still cannot agree, there can be a civil hearing in front of the circuit court. In order to qualify for a civil hearing, you must

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Communication is the key to understanding your benefits

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meet the filing deadlines (very important). I'm going to include some dates and deadlines that are extremely crucial to the application and appeal process.

Another important tool in the property tax process is the TRIM notice. This stands for Truth In Millage and is mailed every year around Aug. 1. It is designed to notify the taxpayer of changes in the value of the property, along with any changes the taxing authorities made in the mileage rate. The ol' legislators have really botched this one, because I can't even decipher this notice. It can be very confusing and hard to understand. Do not ignore this notice, though! Read it, question it and get the answers. I would say call me, but I would have to call someone also.

The landowners of Florida are the financial foundation for county and

state coffers. We all understand the importance of tax dollars to fund our schools, county fire departments, law enforcement, etc., but there is a mechanism designed to assist our agricultural properties. Be aware of these potential benefits and communicate with your local property appraiser's office. You will find some really nice people expecting to help you. If you don't, vote 'em out.

On another article, I will discuss how documentary taxes on the sale of land helped catapult Florida into being the largest land buyer in the world and our citizens the wealthiest in terms of state parks, WMAs and state forests.

I would love to keep talking about this most interesting subject, but my English Cocker, Grace, is staring at me, wanting to go hunt a quail bird. God bless.

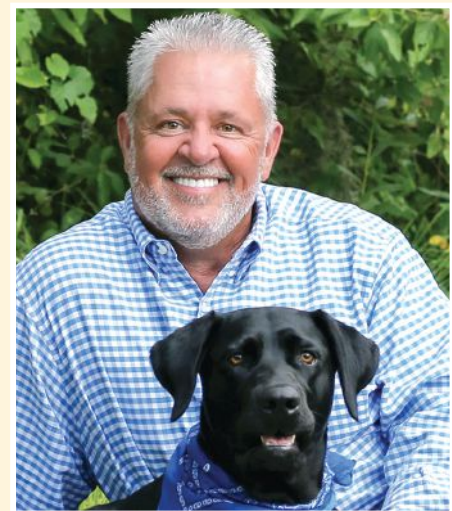
About the author:

In 2020, Bruce Ratliff retired as the Taylor County, Florida Property Appraiser after serving three terms in the office.

He was responsible for property tax-roll submittal on more than \$1 billion dollars annually in property value.

Bruce has served in many capacities in the Florida Association of Property Appraisers, including president, vice-president, secretary and member of the board of directors.

He was also appointed to the Legislative and Agricultural Committees of the association for 12 years.



Bruce can be reached at Bruce@jonkohler.com.

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