



DUVAL COUNTY PROPERTY APPRAISER'S OFFICE

Florida Amendment 2

AGRICULTURE & AGRITOURISM PROPERTY TAX EXEMPTION

Florida Amendment 2 would create a property tax exemption for tangible personal property used in agriculture or agritourism. If approved by 60% of voters on November 3rd, the exemption would take effect on January 1st, 2027.

1 Real Property Classification (The "Greenbelt" Law)



For the tangible personal property tax exemption to apply, the land it sits on must be officially classified as agricultural by the county property appraiser. Under Section 193.461, Florida Statutes, the land must be used for a bona fide commercial agricultural purpose. Appraisers determine this using several criteria.

2 Tangible Personal Property (TPP) Qualifications,

If the land has an active agricultural classification, the tangible personal property must meet three requirements under Amendment 2 to qualify for tax exemption.

1



Habitually Located

The business assets (such as tractors, harvesters, plows, and milking tools) must be typically present or habitually located on that land that is classified as agricultural.

2



Used for Qualifying Activities

The TPP must be used in the production of agricultural products or directly for agritourism activities (such as corn mazes, farm tours, or vineyard tours conducted on the farm).

3



Ownership Rule

The qualifying TPP must be legally owned by either the landowner or the leaseholder of the agricultural land.

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