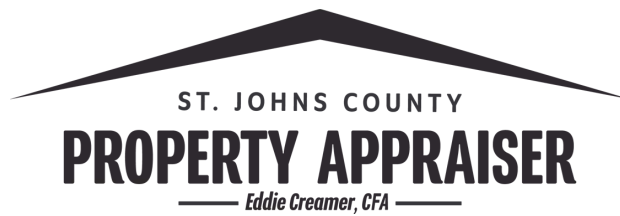




## Land Classifications and Exemptions

[illegible]

Benefit	Details & Requirements	Application Requirements
<b>Agricultural Land Classification</b> <i>F.S.193.46</i>	<p>Agricultural land classification, more commonly known as “Greenbelt Classification” or “AG”, is a land use classification for property assessment purposes. AG recognizes uses such as timber, pasture, row crop, etc. Per statute, only lands primarily used for bona fide agricultural purposes are eligible to receive an agricultural land classification. “Bona fide agricultural purposes” means good faith commercial agricultural use of the land.</p>	<ul style="list-style-type: none"> <li>• Land Management Plan</li> <li>• DR-482</li> </ul>
<b>Conservation Assessment Land Classification</b>	<p>One of the following must apply as of January 1st:</p> <ul style="list-style-type: none"> <li>• Development rights of the land have been conveyed or a covenant has been established for conservation purposes for 10 years or more in an instrument of conveyance.</li> <li>• Land is encumbered by a conservation easement which meets the requirements set forth in F.S.704.06.</li> <li>• Land has been designated as environmentally endangered by resolution of the municipality or county as described in section F.S.193.501(6)(i).</li> <li>• Land has been designated as conservation land in the adopted local comprehensive plan.</li> <li>• Land is being used for outdoor recreational or park purposes as described in section F.S.193.501(6)(g).</li> </ul>	<ul style="list-style-type: none"> <li>• Appropriate documentation confirming eligibility</li> <li>• DR-482C</li> </ul>
<b>Conservation Lands Exemption</b> <i>Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Land that is dedicated in perpetuity and that is used for allowed commercial purposes is exempt on a percentage reduction of up to 50% of the land value.</i>	<p>One of the following must apply as of January 1st:</p> <ul style="list-style-type: none"> <li>• The property meets the requirements for a conservation exemption set forth in F.S.196.26.</li> <li>• The property has been conveyed as real property dedicated in perpetuity for conservation purposes.</li> <li>• If the property is less than 40 contiguous acres, documentation from the Acquisition and Restoration Council determining the land's use for conservation purposes and a management plan as set forth in F.S.259.035 must be provided.</li> <li>• Baseline documentation of the natural values protected on the land and a management plan has been provided.</li> <li>• Any structures or other improvements are auxiliary to the use of the land for conservation purposes.</li> <li>• If the land includes allowed commercial or agricultural use, it complies with the most recent best management practices of the Department of Agriculture and Consumer Services.</li> </ul>	<ul style="list-style-type: none"> <li>• Appropriate documentation confirming eligibility</li> <li>• DR-418C</li> </ul>



## Land Classifications & Exemptions

Benefit	Details & Requirements	Application Requirements
<b>Granny Flat Land Classification</b> <i>F.S. 193.703 and St. Johns County Ordinance 2005-123</i>	<p>The granny flat land classification provides for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for parents or grandparents of the owner of the property if at least one of the parents/grandparents for whom the living quarters are provided is at least 62 years of age.</p> <p>The following requirements must be met to be eligible:</p> <ul style="list-style-type: none"> <li>• The applicants must have already established homestead exemption on the property at the time of substantial completion of the addition or renovation.</li> <li>• At least one of the occupants of the granny flat living quarters must be at least 62 years old.</li> <li>• The construction must be completed after the date set forth in the county ordinance (1/1/05) and prior to January 1st of the year for which the owner is applying.</li> <li>• The addition or renovation must be fully allowable under county zoning and appropriately permitted.</li> <li>• The addition must be to house natural or adoptive parents or grandparents (of the homestead exemption recipients) who have achieved the age of 62 by January 1st of the year of completion.</li> <li>• Qualified granny flat occupants must not claim any other benefits requiring a declaration of permanent residency at any other property in any other county or state.</li> </ul>	<ul style="list-style-type: none"> <li>• Permitting Documents</li> <li>• Qualified granny flat occupants must submit proof of residency and age</li> <li>• DR-501PGP</li> </ul>
<b>Working Waterfront Land Classification</b>	<p>The property must be accessible to the public and must be used for one of the following purposes:</p> <ul style="list-style-type: none"> <li>• Land used predominantly for commercial fishing purposes.</li> <li>• Land used for launching vessels into navigable waters.</li> <li>• Land used for marinas and dry stacks.</li> <li>• Land used for water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support facilities.</li> </ul>	<ul style="list-style-type: none"> <li>• Income and Expense Information</li> <li>• DR-482WW</li> </ul>