




MEMORANDUM  
OFFICE OF THE MAYOR

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**DATE:** September 16, 2005

**TO:** George M. Burgess  
County Manager

**FROM:**   
Carlos Alvarez, Mayor  
Miami-Dade County

**SUBJECT:** Property Appraisal Department – Florida's "Greenbelt Law"

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It has recently been brought to my attention that Florida's "greenbelt law" (Florida Statute 193.461) has allowed potentially thousands of dollars in agricultural tax breaks on land which is slated for non-agricultural use. It is disturbing that a 1959 state law designed to protect our local agricultural industry makes it too easy for non-farmers to claim the exemption. Miami-Dade County should be doing more to make closing its loopholes a priority. We must follow the spirit of the law and only grant exemptions to legitimate agricultural operations.

The County is obligated to thoroughly examine every property tax exemption application submitted and, in the case of agricultural exemptions, ensure that the land is used for "bona fide agricultural purposes." I believe our Property Appraisal staff, with assistance from the County Attorney's Office, needs to take a stricter stance and consistently enforce applicable standards, as well as defend appeals, because precedent can only change if we aggressively take on those who abuse the law. We should also study other agricultural counties in the state to identify ways to improve the approval, appeal, and monitoring process. While at least four Property Appraisal staff are already dedicated to administering the agricultural classification process, it may be warranted to enhance the unit with agricultural specialists who have a professional understanding of the industry to more accurately assess properties and increase review of all agricultural tax exemptions. It makes economic sense, as uncovering one instance of an improper exemption could more than offset the personnel cost, but it will also increase the integrity of the exemption and taxpayers' confidence in our government.

This is an ongoing issue that the Board of County Commissioners and I should be kept informed about. I am requesting a comprehensive report within 45 days that includes an overview of the requirements for the agricultural exemption, how it is enforced, the County's practices regarding appeals, and proposed initiatives that can be implemented in-house to ensure proper application of the exemption. I am also calling for the distribution of annual reports on the total value of agricultural exemptions granted by the County. Furthermore, our state legislative package should include direction to clarify the statute and incorporate more safeguards to prevent misuse.

c: Honorable Chairman Joe A. Martinez and Members,  
Board of County Commissioners  
Honorable Harvey Ruvlin, Clerk of Courts  
Murray A. Greenberg, County Attorney  
Kay Sullivan, Director, Clerk of the Board