

## **Cattle Grazing Leases: Key Considerations for Real Estate Developers [Lowndes Leasing Lawyers]**

**Gary M. Kaleita**

Sep 13, 2021

Real estate developers in Florida are buying and improving rural land at a record pace. In many cases, this land has been devoted to purposes which resulted in the land being categorized as agricultural for real estate tax assessment purposes. Florida Statutes, Section 193.461, requires county property appraisers to categorize land as agricultural upon request by the owner if it is demonstrated that the land is being used for a bona fide agricultural purpose. Such purposes under the relevant statute can include a variety of uses, such as horticulture, floriculture, forestry, dairy, livestock, poultry, beekeeping and fish farming, to name a few.

Whether land qualifies to be categorized as agricultural under this statute depends on a number of factors, including the quantity and size of the land, its condition, its market value as agricultural land, its income, its productivity, the economic viability of its use, and other factors reflective of standard present practices of agricultural use and production.

Sometimes called an "agricultural exemption," the classification is not really an exemption from real estate taxes, but rather a means of reducing the appraised value of the land on the county's tax rolls, resulting in lower taxes being assessed in order to preserve and encourage the agricultural use of land in the state. [[Read more](#)]

This blog was originally posted on [Lowndes Leasing Lawyers](#).

---

This article is informational only. You should consult an attorney before acting or failing to act. The law may change rapidly and no warranty is given. LOWNDES DISCLAIMS ALL IMPLIED WARRANTIES AND WITHOUT LIMITATION, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. ALL ARTICLES ARE PROVIDED AS IS AND WITH ALL FAULTS. Consult a Lowndes attorney if you wish to establish an attorney/client relationship.