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**LEWIS
LONGMAN
WALKER**

Agricultural Classifications Under Florida Law

By Allan Charles, Esq. &
Christopher Johns, Esq.

Statutes that Rely on Ag Classification

- ▶ Greenbelt law, 193.461, Florida Statutes
- ▶ Florida Right to Farm Act, 823.14, Florida Statutes
- ▶ Agricultural Lands and Practices Act, 163.3162, Florida Statutes
- ▶ Non-residential Farm Buildings, 604.50, Florida Statutes*
- ▶ ERP Exemptions, Section 373.406(2), Florida Statutes
- ▶ Agritourism

Florida's “Greenbelt” Law

193.461, Florida Statutes



Agricultural Classification vs. Agricultural Zoning

Agricultural Classification

- ▶ What you “are” doing.
- ▶ Reserved for land used for bona fide agricultural purposes, meaning good faith commercial agricultural use.
- ▶ Lowers assessed property taxes.

Agricultural Zoning

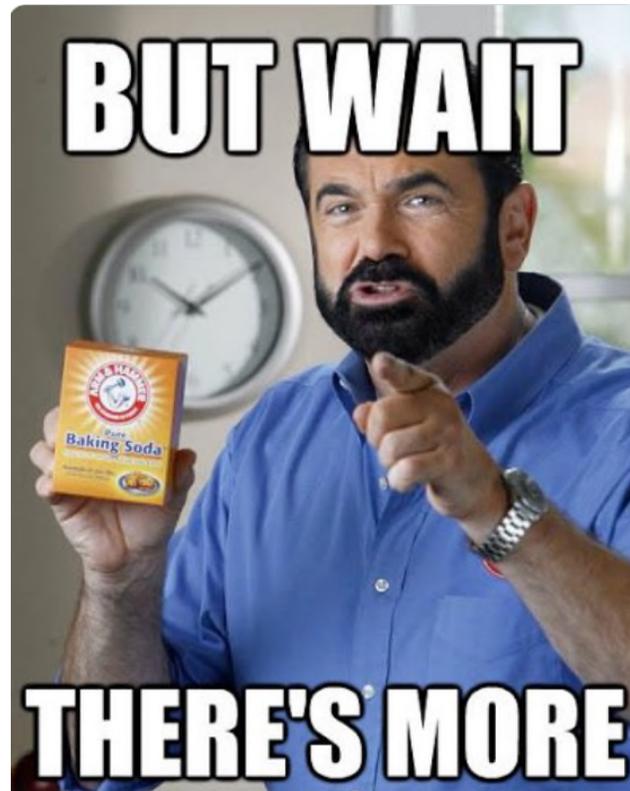
- ▶ What you “can” do.
- ▶ Comprehensive Plan and Future Land Use Map.

***** Just because property is zoned as agricultural that doesn't mean the property's use is classified as agricultural*****

Florida's "Greenbelt" law

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
 - a. The length of time the land has been so used.
 - b. Whether the use has been continuous.
 - c. The purchase price paid.
 - d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
 - e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
 - f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
 - g. Such other factors as may become applicable.



BUT WAIT

THERE'S MORE

Dept. of Revenue Rules

▶ 12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands.

▶ (1) Other factors enumerated by the court in *Greenwood v. Oates*, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:

- ▶ (a) Opinions of appropriate experts in the fields;
- ▶ (b) Business or occupation of owner; (Note that this cannot be considered over and above, or to the exclusion of, the actual use of the property.) (See AGO 70-123.)
- ▶ (c) The nature of the terrain of the property;
- ▶ (d) Economic merchantability of the agricultural product; and,
- ▶ (e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.

▶ (2) Other factors that are recommended to be considered are:

- ▶ (a) Zoning (other than Section 193.461, F.S.), applicable to the land;
- ▶ (b) General character of the neighborhood;
- ▶ (c) Use of adjacent properties;
- ▶ (d) Proximity of subject properties to a metropolitan area and services;
- ▶ (e) Principal domicile of the owner and family;
- ▶ (f) Date of acquisition;
- ▶ (g) Agricultural experience of the person conducting agricultural operations;
- ▶ (h) Participation in governmental or private agricultural programs or activities;
- ▶ (i) Amount of harvest for each crop;
- ▶ (j) Gross sales from the agricultural operation;
- ▶ (k) Months of hired labor; and,
- ▶ (l) Inventory of buildings and machinery and the condition of the same.

▶ (3) A minimum acreage cannot be required for agricultural assessment in determining whether the use of the land for agricultural purposes is bona fide.

Florida's "Greenbelt" law

SUMMARY OF YOUR PROPERTY VALUATION

Market Value	2024	2025
	694,836	698,267

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected below, contact your county property appraiser at: **(239) 252-8141**

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed on or before: **5 PM SEPTEMBER 12 2025**

Taxing Authorities	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County	218,317	222,284	0	0	218,317	222,284
Public Schools	218,317	222,284	0	0	218,317	222,284
Municipality	0	0	0	0	0	0
South Florida Water Mgt District	218,317	222,284	0	0	218,317	222,284
Independent Special Districts	218,317	222,284	0	0	218,317	222,284

Assessment Reductions	Applies To	Amount
Save Our Homes Benefit	All Taxes	0
10% Non-Homestead Cap	Non-School Taxes	0
Agricultural Classification	All Taxes	475,983
Working Waterfront	All Taxes	0
Other	All Taxes	0

Exemptions	Applies To	Amount
First Homestead	All Taxes	0
Additional Homestead	Non-School Taxes	0
Limited Income Senior	County Taxes	0
Limited Income Senior	City Taxes	0
Blind, Widow, Disabled, Other	All Taxes	0

NOTICE OF PROPOSED AD VALOREM ASSESSMENTS



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 12/00

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name		Return to address of property appraiser					
Address							
Phone							
Parcel ID, legal description:							
Lands Used Primarily for Agricultural Purposes		Agricultural Income from this Property Complete for the past 4 years.					
Citrus	Number of acres	How long in this use	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land		yrs	20__				
Number of livestock			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs		Date purchased		Purchase price	
Other:		yrs					
Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under? <input type="checkbox"/> yes <input type="checkbox"/> no							
Is the real property leased to others? If yes, attach copy of lease agreement. <input type="checkbox"/> yes <input type="checkbox"/> no							
Has the real property been zoned to a nonagricultural use at the request of the owner? <input type="checkbox"/> yes <input type="checkbox"/> no							
As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."							
I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.							
Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.							
Signature				Date			
For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)							
Signature				County			
Record of Action of County Property Appraiser Check the appropriate box below.							
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural							
<input type="checkbox"/> 2. Application disapproved and agricultural classification of lands denied on all lands							
<input type="checkbox"/> 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)							
Signature, property appraiser				Date			

Application Process

- ▶ Apply using Florida Department of Revenue Form DR-482 to the Property Appraiser by March 1 each year.
- ▶ Submit application to the Property Appraiser of the County in which the property is located.
- ▶ May either require annual renewal applications or waive the renewal requirement (they still make an evaluation each year, however)
- ▶ Determinations are made based on the use as of January 1!



**NOTICE OF DISAPPROVAL OF APPLICATION FOR
PROPERTY TAX EXEMPTION OR CLASSIFICATION BY
THE COUNTY PROPERTY APPRAISER**

DR-490
R. 08/25
Rule 12D-18.002
F.A.C.
Effective 10/25

To: _____
County Select County
Parcel ID or property description

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

EXEMPTION DENIED

Homestead— up to \$50,000 subject to annual adjustment for inflation Total and permanent disability (quadriplegic)

Additional homestead – age 65 and older Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)

Widowed - \$5,000 Blind - \$5,000 Veteran's service-connected (total and permanent disability)

Disabled - \$5,000 Disabled veteran - \$5,000 Disabled veteran discount

Deployed military

Other exemptions, explain: _____

CLASSIFICATION DENIED Agricultural High-water recharge Historic Conservation

OTHER DENIAL describe: _____

THIS DENIAL IS Total Partial If partial, explain. _____

REASON FOR DENIAL OR PARTIAL DENIAL

On January 1 of the tax year, you did not:

Make the property claimed as homestead your permanent residence. (ss. 196.012 and 196.031, F.S.) Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.)

Have legal or beneficial title to your property. Use the property for the specified purpose. (Ch. 193, F.S.)

Meet other statutory requirements, specifically: _____

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal (petition) with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions to the value adjustment board involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

Signature, property appraiser or deputy

Date

CONTACTS			
Property Appraiser		Value Adjustment Board	
Web site	Phone	Web site	Phone
Email		Email	

Denials & Appeals

- ▶ The Property Appraiser must notify the landowner in writing by July 1 if it denies the application.
- ▶ The landowner has 30 days to appeal the denial to the Value Adjustment Board or may file suit in circuit court.
- ▶ Landowner may have an informal meeting with the Property Appraiser to discuss the denial. The informal meeting does not toll deadline to file appeal!

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal (petition) with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions to the value adjustment board involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

Signature, property appraiser or deputy

Date



**PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING**
Section 194.011, Florida Statutes

DR-486
R. 12/25
Rule 12D-16.002, F.A.C.
Page 1 of 3
Provisional

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486POT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)	
Petition #	County Select County Tax year 20__ Date received
COMPLETED BY THE PETITIONER	
PART 1. Taxpayer Information	
Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.	
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.	
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)	
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment	
PART 2. Reason for Petition Check one. If more than one, file a separate petition.	
<input type="checkbox"/> Real property value (check one): <input type="checkbox"/> decrease <input type="checkbox"/> increase <input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification <input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial for late filing of exemption or classification <small>Choose an item. (Include a date-stamped copy of application.)</small>	
<input type="checkbox"/> Property was not substantially complete on January 1	
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s. 193.052. (s. 194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.155(5), F.S.) or change of ownership or control (s. 193.155(3), 193.155(4)(5), or 193.155(6), F.S.)	
<input type="checkbox"/> Refund of taxes for catastrophic event	
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)	
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.	
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.	
IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.	

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(5), F.S.). Please complete one of the signatures below.

Value Adjustment Board Hearings

- ▶ Form DR-486
- ▶ Less formal than circuit court
- ▶ Exchange evidence 15 days before the hearing
- ▶ Victory grants presumption going forward. See 193.461(3)(e), Fla. Stat. (2026)

Additional Considerations

- ▶ Property Appraisers have an enormous amount of latitude to deny agricultural classifications. Maintain good communications with their agents.
- ▶ Different counties may ask for different information to establish a bona fide use, make sure to check with the Property Appraiser to see if they have guidance.
- ▶ Keep good records. E.g., commercial sales, livestock records
- ▶ Enroll in FDACS BMP program.
- ▶ Use formal lease agreements that identify uses, structures, non-zero rent.
- ▶ Make sure the lease identifies who is responsible for applying for/maintaining agricultural classification each year.
- ▶ Land Sale/Purchase - consider including terms in the purchase agreement regarding maintaining agricultural use during pendency of sale.



Florida's "Greenbelt" law

- ▶ Special Provisions:
 - ▶ Citrus Health Response Program
 - ▶ Dispersed water storage Programs
 - ▶ Natural disaster affected property
 - ▶ 2017 hurricane affected properties



Right-to-Farm Act

823.14, Florida Statutes

Right to Farm Act – Nuisance

s. 823.14(4), Fla. Stat.

- ▶ No farm operations which have been in operation for 1 year or more since its established date of operation, which is not a nuisance at its time of establishment, will be a public or private nuisance if they follow generally accepted practices.
- ▶ Exceptions, constituting evidence of a nuisance:
 - The presence of untreated or improperly treated human waste, garbage, offal, dead animals, dangerous waste materials, or gases which are harmful to human or animal life.
 - The presence of improperly built or improperly maintained septic tanks, water closets, or privies.
 - The keeping of diseased animals which are dangerous to human health, unless such animals are kept in accordance with a current state or federal disease control program.
 - The presence of unsanitary places where animals are slaughtered, which may give rise to diseases which are harmful to human or animal life.



Ag Lands & Practices Act

163.3162, Florida Statutes

Ag. Lands and Practices Act.

- ▶ Enforce v. Adopt. *See Wilson v. Palm Beach County*, 62 So. 3d 1247, 1252 (2011)
- ▶ HB 211 (2025) changes to 163.3162:
- ▶ “Farm product” means plants and plant products ~~any plant~~, as defined in s. 581.011, regardless of whether such plants and plant products are edible or nonedible, or any animal useful to humans and includes, but is not limited to, any product derived therefrom.
- ▶ a) A governmental entity may not exercise any of its powers to adopt or enforce any ordinance, resolution, regulation, rule, or policy to prohibit, restrict, regulate, or otherwise limit an activity of a bona fide farm operation, including, but not limited to, the collection, storage, processing, and distribution of a farm product, on land classified as agricultural land pursuant to s. 193.461, if such activity is regulated through implemented best management practices, interim measures, or regulations adopted as rules under chapter 120 by the Department of Environmental Protection, the Department of Agriculture and Consumer Services, or a water management district as part of a statewide or regional program; or if such activity is expressly regulated by the United States Department of Agriculture, the United States Army Corps of Engineers, or the United States Environmental Protection Agency.

Other Provisions



ERP Exemption for Certain Agriculture Operations

Section 373.406(2), Florida Statutes

- ▶ (2) Notwithstanding s. 403.927, nothing herein, or in any rule, regulation, or order adopted pursuant hereto, shall be construed to affect the right of any person engaged in the occupation of agriculture, silviculture, floriculture, or horticulture to alter the topography of any tract of land, including, but not limited to, activities that may impede or divert the flow of surface waters or adversely impact wetlands, for purposes consistent with the normal and customary practice of such occupation in the area. **However, such alteration or activity may not be for the sole or predominant purpose of impeding or diverting the flow of surface waters or adversely impacting wetlands.** This exemption applies to lands classified as agricultural pursuant to s. 193.461 and to activities requiring an environmental resource permit pursuant to this part. This exemption does not apply to any activities previously authorized by an environmental resource permit or a management and storage of surface water permit issued pursuant to this part or a dredge and fill permit issued pursuant to chapter 403. This exemption has retroactive application to July 1, 1984.



Tax Exempt Agricultural Materials



Tax Exempt Agricultural Materials

The Florida Farm TEAM Card is issued by the Florida Department of Agriculture and Consumer Services.

FDACS.gov/FarmTeam



The above entity meets the requirements for a Florida Tax Exempt Agricultural Materials Card in accordance with section 212.06, Florida Statutes.



A stylized signature of Wilton Simpson in black ink.

Wilton Simpson
Commissioner

FDACS.gov/FarmTeam



Business Tax Receipts

205.064, Florida Statutes

- ▶ 205.064 Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.—
- ▶ (1) **A local business tax receipt is not required** of any person for the privilege of engaging in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such person in the state.

Gopher Tortoises

- ▶ **FWC's Gopher Tortoise Enforcement Policy:**
- ▶ Gopher tortoise or gopher tortoise burrow permits **are not required to conduct agricultural activities**, silvicultural activities, or activities intended to improve native wildlife habitat. Such activities include, but are not limited to: tilling, planting, mowing, harvesting, prescribed burning, mowing, disking, roller-chopping and tree-cutting.

“Tied house” Evil

- ▶ (1) No manufacturer, distributor, importer, primary American source of supply, or brand owner or registrant of any of the beverages herein referred to, whether licensed or operating in this state or out-of-state, nor any broker, sales agent, or sales person thereof, shall have any financial interest, directly or indirectly, in the establishment or business of any vendor licensed under the Beverage Law; nor shall such manufacturer, distributor, importer, primary American source of supply, brand owner or brand registrant, or any broker, sales agent, or sales person thereof, assist any vendor by any gifts or loans of money or property of any description or by the giving of any rebates of any kind whatsoever.

“Tied house” Evil Contd.

- ▶ **561.221 Licensing of manufacturers and distributors as vendors and of vendors as manufacturers; conditions and limitations.—**
- ▶ (1)(a) Nothing contained in s. 561.22, s. 561.42, or any other provision of the Beverage Law prohibits the ownership, management, operation, or control of not more than three vendor’s licenses for the sale of alcoholic beverages by a manufacturer of wine who is licensed and engaged in the manufacture of wine in this state, even if such manufacturer is also licensed as a distributor; provided that no such vendor’s license shall be owned, managed, operated, or controlled by any licensed manufacturer of wine unless the licensed premises of the vendor are situated on property contiguous to the manufacturing premises of the licensed manufacturer of wine.
- ▶ (b) The Division of Alcoholic Beverages and Tobacco shall issue permits to a certified Florida Farm Winery to conduct tasting and sales of wine produced by certified Florida Farm Wineries at Florida fairs, trade shows, expositions, and festivals. The certified Florida Farm Winery shall pay all entry fees and shall have a winery representative present during the event. The permit is limited to the length of the event.

Agritourism

570.85-.87, Florida Statutes

- ▶ Sections 570.85(1), Florida Statutes:
- ▶ (1) It is the intent of the Legislature to promote agritourism as a way to support bona fide agricultural production by providing a stream of revenue and by educating the general public about the agricultural industry. It is also the intent of the Legislature to eliminate duplication of regulatory authority over agritourism as expressed in this section. Except as otherwise provided for in this section, and notwithstanding any other law, a local government may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on land classified as agricultural land under s. 193.461. This subsection does not limit the powers and duties of a local government to address substantial offsite impacts of agritourism activities or an emergency as provided in chapter 252.

Agritourism Continued

570.85-.87, Florida Statutes

- ▶ (1) “Agritourism activity” means any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity does not include the construction of new or additional structures or facilities intended primarily to house, shelter, transport, or otherwise accommodate members of the general public. An activity is an agritourism activity regardless of whether the participant paid to participate in the activity.



Agritourism 2026 Legislative Session

- ▶ 1088 any other law, a local government may not adopt or enforce a
- ▶ 1089 local ordinance, regulation, rule, or policy that prohibits,
- ▶ 1090 restricts, regulates, or otherwise limits an agritourism
- ▶ 1091 activity on land classified as agricultural land under s.
- ▶ 1092 193.461, and may not require a property owner to obtain a rural
- ▶ 1093 event venue permit or license. This subsection does not limit
- ▶ 1094 the powers and duties of a local government to address
- ▶ 1095 substantial offsite impacts of agritourism activities or an
- ▶ 1096 emergency as provided in chapter 252.
- ▶
- ▶ 1099 570.86 Definitions.—As used in ss. 570.85-570.89, the term:
- ▶ 1100 (6) "Rural event venue" means a venue located on property
- ▶ 1101 classified as agricultural under s. 193.461 and used for special
- ▶ 1102 functions such as weddings, receptions, corporate meetings, or
- ▶ 1103 similar gatherings.



Thank You!

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