

AGRICULTURAL LAND CLASSIFICATION QUESTIONNAIRE

PLEASE READ THE DEFINITIONS PRIOR TO THE COMPLETION OF THE FORM. The assessor's office is implementing a confirmation program which is designed to correctly classify all agricultural property in the county. The program will gather pertinent information through physical inspections, agricultural committees, county extension agents, agricultural industry representatives, and responses to questionnaires. To ensure that your property is correctly classified please provide the following information.

Agricultural land in Colorado is valued by the income approach based on the earning capability of the land (see definitions on 2nd page). If your land is no longer used agriculturally it will be valued based on the applicable approaches to value, which will reflect a current market value. In order to make an informed decision on the proper classification all information will be analyzed. The classification of your property will not be based solely on the information you supply on this questionnaire. All responses will be treated as confidential information.

Parcel number _____ Total Acres: _____

Legal description: _____

Physical location (address): _____

1. What percentage of the property is used as a: Ranch: _____ % Farm: _____ % Other _____ %
(explain): _____

2. If the Land is being used as a ranch, what livestock are being grazed? _____

A) Do the livestock belong to the landowner? _____

B) If not, who owns the livestock? _____

C) What is the number of livestock grazed and for what period of time? _____

D) Is there a written grazing lease? _____ Yes _____ No

4. If your land is used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used?

To assure that the land is currently being used in an agricultural endeavor, additional information supporting the use may be attached to this form and submitted to our office. The following information may be considered in determining the current agricultural use.

* Copy of lease agreement or a receipt of lease payment

* 1040F or equivalent form from IRS return

* Sales invoices of agricultural products or livestock

* Account balance sheets

* Brand inspection certificates

* Profit and loss or financial statements

Print Name: _____

Signature: _____

Date: _____

USE OF FORM: This form is designed specifically for the use of reclassifying parcels of land wherein the class of land is unknown, questionable or in contention. The assessor may conduct a physical inspection of the parcel of land in conjunction with the use of this form. Please provide as much written documentation to support your classification and aid in the determination and classification of the parcel.

DEFINITIONS:

“Agricultural Land” means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which the land is zoned, which was used the **previous two years and presently is used as a farm or ranch**, as defined in subsection (3.5) and (13.5) of this section, and the gross income resulting from such use equals or exceeds one-third of the total gross income resulting from all uses of the property during any given property tax year, or which is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as “agricultural land”, consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. “Agricultural land” includes the land underlying any residential improvements located on such “agricultural land” and also includes the land underlying other improvements if such improvements are an integral part of the farm or ranch and if such improvements and the land area dedicated to such improvements are typically used as an ancillary part of the operation. The use of a portion of such land for hunting, fishing, or otherwise, shall not affect the classification of agricultural land.

39-1-102 (1.6)(a)(I), C.R.S.

“Farm” means a parcel of land which is used to produce agricultural products that originate from the land’s productivity for the primary purpose of obtaining a monetary profit.

39-1-102 (3.5), C.R.S.

“Ranch” means a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purpose of this subsection (13.5), “livestock” means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit.

39-1-102 (13.5), C.R.S.

“Actual Value Determined – When” Once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently, but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question.

39-1-103 (5)(c), C.R.S.

INSTRUCTIONS: If you have any questions or require assistance in completing this form please, contact the **Gunnison County Assessor’s Office, 221 N. Wisconsin Street, Suite A, Gunnison, Colorado 81230, ph # (970) 641-1085.**

The legal description and the total number of acres and property address will be provided by the assessor. If there is a difference please explain.

1. Indicate what percentage of the property is being used for farming, ranching or any other type of use.
2. Indicate what crops are being planted grown and harvested.
3. Indicate the type, ownership and the number of livestock being grazed on the ranch.
4. Explain the type of agreement between the owner of the property and the operator of the farm or ranch.