

Mesa County Assessor Office



P.O. Box 20,000 Grand Junction CO 81502
Telephone: 970-244-1610 Fax: 970-244-1790

Dear Sir or Madam,

As prescribed by current Colorado law, our office is required to discover, classify, list and value property based upon its actual use. The attached form will help us determine if your property meets the qualifications for Colorado's agricultural land designation and subsequent preferential tax treatment as described in Colorado Revised Statutes (39-1-102). This is for valuation purposes only, and **does not** dictate the use or zoning of your land.

Please complete the attached questionnaire; it is important that we receive verification of your agricultural activities on the affected property. Please note the examples of documentation we are requesting.

Pursuant to current Colorado Revised Statutes it takes three years to establish Agricultural status. Please complete the following and return to me with a minimum of three years (Two year plus current) income/expense data on your agricultural endeavor. Please call with any questions.

Agricultural/Land Department
Mesa County Assessor's Office
970-244-1610

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1 Year Agricultural Classification Questionnaire

Name: _____

Mailing Address: _____

Account # _____ Parcel number _____

Physical location: _____

All documents received are
confidential

The following form will be used to determine whether you qualify for Agricultural classification. Please take the time to fill out and return the form so that you can establish a proper classification. Not completing this form will not be the sole reason for reclassification.

- Per Colorado Statute 39-1-102 (3.5) “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. To meet the farming criteria the products must be grown in the ground and sold in their raw unprocessed state.
- Per Colorado Statute 39-1-102 (13.5) “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. The animals should be identified by brands or tags. When grazing animals are confined to the property, please identify the expenses associated with this. In general, boarded horses does not qualify for agriculture.
- Also per Colorado Statute 39-1-102 (1.6) a residential improvement is deemed to be integral to the operation if the individual occupying the residence regularly participates in the agricultural operation or is the spouse, parent, grandparent, sibling or child of an individual regularly participating in the agricultural operation.

1. How is the above described property currently being used? Farm _____, Ranch _____, Land rental _____, Orchard/vineyard _____, Residential _____, Recreational _____, Other (explain) _____?

2. Is your primary purpose of owning this property that of obtaining a monetary profit from an agricultural endeavor? Yes _____ No _____

3. Has this property been continuously engaged in an agricultural endeavor for the previous two years, and presently being used as such? Yes _____ No _____

4. Is your property being used by another person engaged in an agricultural endeavor? Yes _____ No _____
i.e. custom farming for owner, or leasing land from owner.

If yes, please specify terms of lease, or agreement with the person who is using your property? _____

If the property is leased with a residential improvement, does the occupant of the residence contribute to the agricultural operation? Yes ____ No ____

5. If this land is being used as, or in conjunction with, a farm, in accordance with the definition from page #1, how many acres and what crops are being cultivated?

- a. Type of crop _____
Total acres planted _____
Amount harvested per year (tons, bushels, etc.) _____
Total amount sold (of current year production) _____
- b. Type of crop _____
Total acres planted _____
Amount harvested per year (tons, bushels, etc.) _____
Total amount sold (of current year production) _____

6. Does this property hold, by deed or assignment, any irrigation or water rights? Yes ____ No ____
For how many acres _____? Total water allowed (in Shares, acre/feet, G.P.M., etc.) _____
What is the source of this water or water right? (Name of Irrigation Co., Laterals, natural spring location, etc.) _____

7. What is the approximate annual dollar income and expense, that is attributable to this property's productivity? Please remember all information is treated as confidential.

		Income	Expense	Net profit/loss
Year 1	20 _____	\$ _____	\$ _____	\$ _____

8. If the land is used as, or in conjunction with a ranch in accordance with the definition from page #1, or if the land is rented for the purpose of grazing livestock, please complete the following:

***In order for horses to qualify as "livestock" the animals must be used for breeding, draft, consumption or profit. The animal(s) must be used to make a profit. Leasing pasture, boarding horses, or raising pleasure horses does not qualify. Please provide necessary information regarding horses being used as livestock. Information about the use of the horses must be provided.

- a. Type of livestock _____
Total number _____
Date(s) _____
Rental rate _____
- b. Type of livestock _____
Total number _____
Date(s) _____
Rental rate _____

9. If any of the aforementioned livestock are used in conjunction with a breeding operation, please provide specific information (type of livestock and their services provided, boarding, etc.) regarding this operation(s).

Approximate total dollar income and expense attributed to the overall agriculture endeavor by the breeding operation, draft, or ranch operation. Please remember all information is treated as confidential.

		Income	Expense	Net profit /loss
Year 1	20 _____	\$ _____	\$ _____	\$ _____

10. If the livestock grazed does not belong to the land owner, who is the owner, and under what terms are they using the property? (Please remember that under current Colorado Statutes "trespass grazing" will not be used to justify agricultural classification).

Owner(s) _____ Telephone _____

Address _____

11. Is this property adequately fenced for the containment of livestock? Yes _____ No _____

12. Are there locked gates prohibiting unauthorized access to this property? Yes _____ No _____

13. Number of months this property has vehicle accessibility _____

14. Is there a residence or other "outbuildings" on this parcel? Residence: Yes _____ No _____
Number of "outbuildings" _____ Please include the approximate size, year built and building material of each _____

15. Is this property currently enrolled in any governmental agricultural programs (Colorado Forest Management Program, or a Conservation Reserve Program) as defined below? Yes _____ No _____

To ensure that the land is currently used in and for an agricultural endeavor additional information supporting the use **MUST** be attached to the questionnaire. In compliance with Colorado statutes, the information provided should be reflective of the previous two years and current. Any decisions made regarding agricultural status will not be based solely on this information. The following are examples of information that will also be considered in determining the current agricultural use as well as site inspections, previous and current aerial photos.

ONE OR MORE OF THESE FORMS **MUST ACCOMPANY THIS QUESTIONNAIRE BEFORE WE CAN PROCESS YOUR APPLICATION FOR AGRICULTURAL CLASSIFICATION:**

- * *Copies of lease agreements or receipt of lease payments*
- * *1040 Schedule F or equivalent from an IRS tax return*
- * *Sales invoices or receipts of agricultural products or livestock*
- * *Account balance sheets or profit and loss statements*
- * *Brand inspection certificates and/or Bill of Sales for livestock*
- * *Documentation of enrollment in state agricultural programs*
- * *Any other additional and pertinent documentation. i.e, seed, fertilizer, farm equip., etc.*

Agricultural land Classification provides a substantial tax savings for those who qualify under Colorado Statutes so please take the time to fill out this questionnaire. Continuous annual use as agricultural land is a requirement unless you notify this office with a reason for non-use. **It is the taxpayer's responsibility to notify our office on your 3rd year of agricultural use to receive the agricultural designation.** Whenever an Agricultural Classification is lost it takes **three years** for the property to be reclassified agricultural, for valuation. Thank you for your prompt attention to this matter.

Signature _____ Date _____

Email _____ Telephone _____

If you have any questions or need assistance in completing the form please contact:

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