



679 Turner Dr. Suite A  
Durango, CO 81303  
(970)382-6221

Dear Property Owner,

This is the agricultural classification application for the La Plata County Assessor’s Office. **Please read the definitions prior to the completion of the form. This information is located on the last page.**

The assessor’s office is continuing 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.

Account number:

Total Acres:

1. Is your primary purpose of owning this property currently that of obtaining a monetary profit from an agricultural endeavor? \_\_\_\_\_

2. What is the property going to be used for?  
\_\_\_\_\_  
\_\_\_\_\_

3. What percent of the property is being used as: \_\_\_\_\_% Ranch \_\_\_\_\_% Farm \_\_\_\_\_% Other

If other, please explain:  
\_\_\_\_\_  
\_\_\_\_\_

4. If the land is being used as a farm, what crops are being cultivated? How many acres?  
\_\_\_\_\_

5. How many acres are irrigated and what type of irrigation: \_\_\_\_\_ acres

\_\_\_\_Gated Pipe \_\_\_\_Side Roll \_\_\_\_Center Pivot \_\_\_\_Sprinklers \_\_\_\_Other

6. If the land is being used as a ranch, what livestock are being grazed?  
\_\_\_\_\_

- a. Is the property adequately fenced for the containment of livestock? \_\_\_\_\_
- b. Do the livestock belong to the land owner? \_\_\_\_\_
- c. If not, who does own the livestock? \_\_\_\_\_
- d. What is the number of livestock grazed, and for what period of time?  
\_\_\_\_\_
- e. When are the livestock on the property? \_\_\_\_\_

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

---

8. If the parcel contains a residence, does the occupant of the residence regularly participate in the agricultural endeavor? \_\_\_\_\_

- a. If not, is the occupant related to the agricultural operator? If yes, how so?  
\_\_\_\_\_

9. Does this property hold, by deed or assignment, any irrigation or water rights? Yes\_\_\_\_ No\_\_\_\_

- a. How much water is allotted to the property (Shares, acre/feet, GPM, etc.)  
\_\_\_\_\_
- b. What is the source of this water or water right? (Name of irrigation company, Laterals, natural spring location, etc.)  
\_\_\_\_\_

To assure that the land is currently being used in an agricultural endeavor; additional information supporting the use **MUST** be attached to this form and submitted to our office. **The following information may be considered in determining the current agricultural use and will be treated as confidential.** Please check which supplemental information you have included:

- Copy of lease agreement and a receipt of lease payment
- 1040F or equivalent form from IRS return
- Sales invoices of agricultural products or livestock
- Profit/loss or financial statement
- Brand inspection certificates
- Account balance sheets
- Water Rights

**\*If the property has been recently purchased, the required documents must be provided to the La Plata County Assessor's office within 12 months of the date of sale.**

**\*Failure to provide the documents, will result in a site visit and possible removal from agricultural classification.**

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

## **REQUIRED PAPERWORK TO PROCESS YOUR REQUEST**

### **FARMING**

If you are farming the land yourself (producing agricultural products originating from the land's productivity) for a profit, and if you sell the product in its natural (raw or unprocessed state) then you must supply us with receipts. Examples include, but are not limited to, sales receipts for crops, seed, fertilizer, herbicides, pesticides, and 1040 schedule F tax documents.

### **RANCHING**

If you raise your own grazing livestock such as cattle, sheep, llamas or alpacas, for the primary purpose of making a profit, you must supply us with paperwork. Examples include brand inspections, bills of sale, breeding certificates, artificial insemination receipts, receipts for sales of wool (sold in its natural state).

### **LEASES**

If you are leasing your property for grazing livestock or raising crops, you must supply us with a copy of the lease and a receipt. We will need the terms of the lease, including but not limited to, the length of the lease, the lessor (owner) and the lessee (renter). We will also need documents, from the lessee, supporting ag activity for the past 2 years. Please make sure the lease is signed and dated, and provide a phone number for verification purposes.

**\*If the property has been recently purchased, the required documents must be provided to the La Plata County Assessor's office within 12 months of the date of sale.**

**\*Failure to provide the documents, will result in a site visit and possible removal from agricultural classification.**

**Agricultural land in Colorado is valued by the income approach based on the earning capability of the land.** If your land is no longer used agriculturally it will be valued based on the applicable approaches to value that 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

**DEFINITIONS:**

**"Agricultural land"** means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that 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, or that 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" under this subparagraph (I) shall not include two acres or less of land on which a residential improvement is located unless the improvement is integral to an agricultural operation such improvements are an integral part of the farm or ranch and if such other improvements and the land area dedicated to such other improvements are typically used as an ancillary part of the operation. The use of a portion of such land for hunting, fishing, or other wildlife purposes, for monetary profit or otherwise, shall not affect the classification of agricultural land. § 39-1-102(1.6)(a)(I)(A), C.R.S.

**"Integral to an agricultural operation"** means for purposes of subparagraph (A) of this subparagraph

(I) if an individual occupying the residential improvement either regularly conducts, supervises, or administers material aspects of the agricultural operation or is the spouse, or a parent, grandparent, sibling, or child of the individual. § 39-1-102(1.6)(a)(I)(B), 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.

Section 39-1-102 (1.6) (a)(I), C.R.S, requires agricultural land must continue to have actual agricultural use to maintain the classification.

- The use must not be interrupted.

- Failure of a parcel to meet the agricultural land definition for one year is the required basis for reclassifying agricultural property to a classification other than agriculture.

**If you have any questions or require assistance in completing this form, please contact the county assessor's office at 970-382-6221.**

