Submit by Email

La Plata County Colorado

Dear Respondent,

**Please read the definitions prior to the completion of the form**. 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.

Agricultural land in Colorado is valued by the income approach based on the earning capability of the land **(See definitions on the reverse side).1** 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.

Parcel number - Legal description: _____
Total Acres: _____
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 farm, what crops are being cultivated? _____
   _____
   A) Number of acres planted. _____
   B) Number of acres harvested.

3. If the land is being used as a ranch, what livestock are being grazed? _____
   _____
   A) Do the livestock belong to the land owner? _____
   B) If not, who owns the livestock? _____
   C) What is the number of livestock grazed, and for what period of time? _____

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

5. If the parcel contains a residence, does the occupant of the residence regularly participate in the agricultural endeavor?
   _____

6. If not, is the occupant related to anyone regularly participating in the agricultural endeavor? If yes, how so?
   _____

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 and will be treated as confidential.**

*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/loss or financial statements

**1 See agricultural land definition on back.**

Print Name: _____

Signature: _____ Date: _____

**USE OF FORM:** This form is designed specifically for the use of classifying 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 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.

**Instructions:** If you have any questions or require assistance in completing this form, please contact the county assessor's office at: **Carrie Woodson, PO Box 3339 Durango, CO 81301**

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 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.