Steve Miller, Assessor
200 West Oak Street, Suite 2000
PO Box 1190
Fort Collins, CO 80522-1190

APPLICATION FOR AGRICULTURAL CLASSIFICATION OF LANDS
LARIMER COUNTY, COLORADO

Please submit the completed application and any other relevant documentation to:

Larimer County Assessor
P. O. Box 1190
Fort Collins, CO 80522-1190
Phone (970) 498-7050
Fax (970) 498-7070

Applicant's name: _____
Applicant's address: _____
_____
Applicant's phone #: _____

Property Parcel Number: _____
Purchase price of property: _____
Date of purchase: _____

Lands used primarily for agricultural purposes are as follows:

Total number of acres on this parcel: _____

	TYPE	# ACRES	# OF YEARS IN USE	NUMBER OF LIVESTOCK
Cropland Dry or Irrigated				
Meadow land				
Grazing land				
TOTAL				

For irrigation:

1. What type of irrigation do you use? Ditch water___ Well water ___ Other_____
   If ditch water, how many shares do you have?_____ What is your cost per share?
   If well water, what is the type of well? _____
   What is the depth and carrying capacity of the well? _____Well Permit #

For dry and/or irrigated land:

What was the crop yield for each crop cultivated on a per acre basis for the last year?

What is the typical crop rotation practice for each crop?

What is the typical fertilizer, herbicide, and pesticide applied to each crop on a per acre basis?

After harvest, do you graze livestock on your irrigated land or dry farm land? Yes ☐ No ☐

For meadow hay land or grazing land:

Do you own the livestock that are being grazed on your property? Yes ☐ No ☐

If yes, do you own or lease any other land to use for grazing livestock? Yes ☐ No ☐

How much of the total acreage of your parcel is used for grazing? _____acres

How many and what type of livestock are grazed on your property?

Do you have any stock water available? Yes ☐ No ☐

If yes, explain:_____

Do you cultivate any hay for winter feed on your property? Yes ☐ No ☐

If yes, explain:_____

What type of fencing do you have on your property? _____

For all types of land

If the parcel contains a residence, does the occupant of the residence regularly participate in the agricultural endeavor? Yes ☐ No ☐

If not, is the occupant related to anyone regularly participating in the agricultural endeavor? Yes ☐ No ☐ If yes, how so?

Agricultural income from this property:

(PLEASE COMPLETE FOR THE PAST 4 YEARS)

YEAR	GROSS INCOME	EXPENSES	NET INCOME

To substantiate that the land is currently being used in an agricultural endeavor, additional information supporting the use should 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
- Account balance sheets
- 1040F or equivalent IRS form
- Brand inspection certificates
- Sales invoices of agricultural products or livestock
- Profit/loss or financial statements.

I understand that the Larimer County Assessor may request supplemental information, other than this application, and I am willing to comply with any reasonable request to furnish such information.

I certify that the statements contained herein are true and correct to the best of my knowledge and belief.

Print Name:_____ Phone_____

Signature:_____ Date:_____

Email address: _____

Print Form Email Form

FOR RECORD PURPOSE ONLY

This acknowledges receipt of your application for agricultural classification on the above described property.

Appraiser Signature:_____ Date:_____

Record of Action of the Larimer County Assessor
(check only the appropriate line below)

_____1. Application approved and ALL lands classified as agricultural.
_____2. Application not approved and agricultural classification denied on all lands.
_____3. Application approved in part and denied in part
Agricultural classification approved on the following described portion
(Use this space only if item 3 is checked)

_____
_____
_____
_____

Appraiser Signature:_____ Date:_____

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 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 conducted on such land. "Agricultural land" also includes the land underlying other improvements if 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.

"Livestock" Part of the statutory definition of a ranch, under § 39-1-102(13.5), C.R.S., includes the definition of livestock, "…livestock means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit." The statutes require the animals to be used for food for human or animal consumption, breeding, draft, or profit. Animals which are not used for these purposes do not meet the definition of a ranch, regardless of whether the land owner makes a profit from the grazing of such animals or not.

"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.