



# Mesa County Assessor

Ken Brownlee

Deputy Assessor

Brent Goff

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Mesa County Courthouse Annex  
P.O. Box 20,000-5003  
Grand Junction, Colorado 81502-5003

Telephone: (970) 244-1610  
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Web Site: [www.mesacounty.us](http://www.mesacounty.us)

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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## 3 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 or not you qualify for AG Classification. Please complete the form so that you can assist us in establishing the 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 do 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 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 ___	\$ _____	\$ _____	\$ _____
Year 2	20 ___	\$ _____	\$ _____	\$ _____
Year 3	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).

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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__ __	\$ _____	\$ _____	\$ _____
Year 2	20__ __	\$ _____	\$ _____	\$ _____
Year 3	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 \_\_\_\_\_

16. In your own words, please describe your agricultural operation and include any other relevant information.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 3<sup>rd</sup> 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 \_\_\_\_\_

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

Ag/Land Department  
Mesa County Assessor's Office  
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