

AGRICULTURAL LAND USE APPLICATION

Pursuant to A.R.S. § 42-12151 - 42-12158

- See page two (Instructions) for complete filing requirements and definitions.
- Complete Sections A through F.
- Attach a copy of all lease agreements pertaining to any land you own or lease.
- File with the County Assessor in the county in which the property is located.
- **Keep a copy of all information that is submitted for your records.**

ASSESSOR'S USE ONLY

Agricultural Operation # _____

A FILE DATE _____ COUNTY _____

B PLEASE PRINT TAXPAYER'S NAME AND ADDRESS

NAME _____

ADDRESS _____

CITY, STATE ZIP _____

C If the land has not been in production for at least seven of the last ten years and/or if the unit contains less acreage or animal units than the minimum requirements, provide explanation or attach separate documentation, if necessary.

D AGRICULTURAL USE PARCELS					ASSESSOR'S USE ONLY		
No.	Book - Map - Parcel	Acres	Land Use	PUC	Approved	Denied	Reason
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

E	LAND LEASED TO YOU	Number of Acres	Length of Lease		Book-Map-Parcel
			From	To	
	List name and address of owner(s) and any government leases.				

F I hereby affirm that this is a full, true and complete statement, to the best of my knowledge, of the property that is owned, claimed by, or in the possession or control of the undersigned.

Signature of Owner (Lessor) or Representative _____ Name Printed and Title (if applicable) _____ Contact Number _____

Date _____ State Board of Appraisal # _____
 (For Tax Consultants only)
 Include a current Agency Authorization (82130AA)

INSTRUCTIONS FOR AGRICULTURAL LAND USE APPLICATION

This application is to be used by the owner or the owner's designated agent to file for agricultural classification pursuant to A.R.S. § 42-12153(B) under the following circumstances:

1. Land that is not currently qualified or classified as agricultural.
2. Within sixty days of a change in ownership, the new owner must file this application to maintain agricultural classification of the property.

If an owner of property or the owner's designated agent intentionally provides false information on an application form or fails to provide the notification required (item 2 above), the property shall immediately be classified as being used for non agricultural use and shall be valued at its non agricultural value for all of the tax years in which the property was classified based on the false information together with a penalty equal to twenty-five percent of the additional taxes.

- Complete Sections A through F.
- Include all parcel numbers and acreage, if known, that make up the agricultural unit. An "agricultural unit" is a combination of parcels owned and / or leased that make up an agricultural operation, which is property used for agricultural purposes qualifying under A.R.S. § 42-12152.

- **Land Use Codes:**

FC Field Crops (cotton, lettuce, etc.)

PC Permanent Crops (citrus, etc.)

HD High Density (feedlot, nurseries, etc.)

GIN Cotton gin

GR Grazing land (include total number of animal units). Grazing land must have a minimum carrying capacity of forty animal units and must contain an economically feasible number of animal units.

- Attach a copy of any lease agreements on land you do not own.
- Sign the application and **keep a copy for your records**.
- Mail or hand deliver the original form to the County Assessor in which the property is located.
- The Assessor will notify the owner if the land has been approved or disapproved for agricultural classification. This will occur on or before the date that the Assessor mails the next Notice of Valuation to the property owner.
- If agricultural classification is denied, the Assessor is required to notify the owner of the reason for disapproval within one-hundred twenty days from the date of application.
- The owner may file an appeal of the decision with the Assessor or directly to Tax Court, pursuant to A.R.S. § 42-12155. A "Petition for Review of Real Property Valuation" may be obtained from the County Assessor's Office.

Pursuant to A.R.S. § 42-12156, the owner is required to notify the Assessor within sixty days if there is a change in use of all or part of the property.

For Land Leased By The Owner to Another Taxpayer:

Pursuant to A.R.S. § 42-13102, Agricultural Land Lease Statement (DOR 82917) must be filed for leases exceeding ninety days. If a change in the terms of the lease occurs or a change in ownership occurs, a new lease statement must be filed. The statement shall be filed with the County Assessor within three months after the change or prior to January 31, whichever is later. The Agricultural Land Lease Statement may be obtained from the County Assessor's Office.