

INSTRUCTIONS FOR AGRICULTURAL LAND USE APPLICATION

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

1. For land that is not currently qualified or classified as agricultural property.
2. Change in ownership or change in use - the owner must file this application within sixty days of to maintain agricultural classification of the property.
3. Renewal and / or update of agricultural status (required every 4 years).

- Complete Sections **A** through **F** of the Application.

- 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, and are used for agricultural purposes as defined in A.R.S. § 42-12152, et seq.

- Attach a copy of all lease agreements pertaining to any land you own or lease.

- Sign the application and **keep a copy for your records**.

- Mail or hand deliver the original form to the Assessor for the County in which the property is located.

- If agricultural classification is denied, the Assessor will 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 during the appeal time frame by submitting a "Petition for Review of Real Property Valuation" which may be obtained from the County Assessor's Office. If outside of the appeal time frame the owner may file directly to Tax Court, pursuant to A.R.S. § 42-12155.

Land Use Codes:

FC Field Crops (cotton, lettuce, etc.)

PC Permanent Crops (citrus, etc.)

HD High Density (feedlot, nurseries, etc.)

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

COMM Commercial Use (including retail uses and mining)

RES Residential

EQ Equine facility

For Land Leased By The Owner to Another Taxpayer:

Pursuant to A.R.S. § 42-13102, an Agricultural Land Lease Statement 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 must 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.

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.

Pursuant to A.R.S. § 42-12157, if the owner of a property or the owner's designated agent intentionally provides false information on an application or fails to provide the notification required 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. The owner shall be liable for all additional taxes due, plus a 25% penalty.



AGRICULTURAL LAND USE APPLICATION

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

Received:

Agricultural Operation #

- 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.
- File with the County Assessor by **June 1st for the subsequent Tax Year.**
- Keep a copy of all information that is submitted for your records.

<p>A Date</p> <p>B Property Owner's Name and Address</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>C If the land has not been in production for at least three of the last five years and/or if the unit contains less acreage or animal units than the minimum requirements, provide an explanation or attach separate documentation.</p> <p>_____</p>
---	--

D AGRICULTURAL USE PARCELS								ASSESSOR'S USE ONLY	
No.	Book-Map- Parcel	Acres	Primary Land Use	*Additional Uses	Buildings	Irrigated	Animal Units	Approved	Comments
1					Y / N	Y / N			
2					Y / N	Y / N			
3					Y / N	Y / N			
4					Y / N	Y / N			
5					Y / N	Y / N			
6					Y / N	Y / N			
7					Y / N	Y / N			
8					Y / N	Y / N			
9					Y / N	Y / N			
10					Y / N	Y / N			
11					Y / N	Y / N			
12					Y / N	Y / N			

** Additional uses can include retail sales, gravel mining, wine tasting, etc.*

E Land Leased to You			Length of Lease		Name of Owner(s) including Government Leases
No.	Book-Map- Parcel	Acres	From	To	
1					
2					
3					
4					
5					

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. Intentional misrepresentations will be prosecuted to the full extent of the law pursuant to A.R.S. § 42-12157

Signature of Property Owner or *Representative
**Include Agent Authorization form if applicable*

Name Printed and Title (if applicable)

Date

Contact Phone

Email