



## 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 classifications 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 60 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 full cash value. The owner will also be liable for the additional taxes based on the non-agricultural value of the property 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. Do not complete shaded areas.
- 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 which make up an operating farm or ranch, 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 40 animal units and must contain an economically feasible number of animal units.
- Attach a copy of any lease agreements of land you do not own.
- Sign the application and retain a copy for your records.
- Mail or hand deliver the TOP TWO copies 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.
- The owner may file an appeal of the decision with the Assessor 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 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. 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 Lease Statement may be obtained from the County Assessor's Office.