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# ELBERT COUNTY

## OFFICE OF THE COUNTY ASSESSOR



"Fair, Uniform, & Equitable Assessments, Within the Law"

Account #

### Agricultural Land Questionnaire

Total Acres: \_\_\_\_\_

1. What percentage of the property is used as a:

Ranch: \_\_\_\_\_

Farm: \_\_\_\_\_

Other (explain): \_\_\_\_\_

2. If the land is being used as a farm what crops are being cultivated? \_\_\_\_\_  
\_\_\_\_\_

A) Number of acres planted: \_\_\_\_\_

B) Number of acres harvested: \_\_\_\_\_

3. If the land is being used as a ranch, what livestock are being grazed? \_\_\_\_\_  
\_\_\_\_\_

A) Do the livestock belong to the land owner? \_\_\_\_\_

B) If not, who owns the livestock? \_\_\_\_\_

C) What is the number of livestock grazed, and for what period of time? \_\_\_\_\_

4. If your land is used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used? \_\_\_\_\_  
\_\_\_\_\_

To assure that the land is currently being used in an agricultural endeavor, additional information supporting the use must be attached to this form and submitted to our office. The following is some of the information will help in determining the current agricultural use and will be treated as confidential.

\*Copy of lease agreement or a receipt of lease payment

\*1040F or equivalent form from IRS return

\*Sales invoices of agricultural products or livestock

\*Account balance sheets

\*Brand inspection certificates

\*Profit/loss or financial statements

Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Email: \_\_\_\_\_

**USE OF FORM:** This form is designed specifically for the use of classifying parcels of land wherein the class of land is unknown, questionable or in contention. The assessor may conduct a physical inspection of the parcel of land in conjunction with the use of this form. Please provide as much written documentation to support your classification and aid in the determination and classification of the parcel.

**DEFINITIONS:**

"Agricultural land" means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that 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) includes the land underlying any residential improvements located on such agricultural land and 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), 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.

"**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.