

## Maricopa County Assessor's Office Internal Policy and Procedures

**Title:** Agricultural Classification

**Number:** RPAG-02022010

**Policy Category:** Property Use

**Date:** Feb 2, 2010

**Initiating Division:** Real Property - Agriculture/Land Unit

**Revision:**

**Reviewed by:** Joe Propati – Chief Appraiser **Approved by:** Tim Boncoskey –Chief Deputy

**Date:**

The Agricultural Unit of the Land Division of the Maricopa County Assessor's Office reviews applications for agricultural classification and valuation. This policy sets forth supporting documentation required to be submitted with an Agricultural Land Use Application and, if applicable, a Statement of Agricultural Land Lease and any agricultural leases. Supporting documentation must be provided at the time the application is submitted to allow for a review of the application.

Qualifying Agricultural Use	Primary Use	Historical Use	Operating Profit
Seasonal Crop	<ul style="list-style-type: none"> <li>▪ Planting and harvesting plan for valuation year.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Narrative of planting and harvesting history for the previous seven (7) years.</li> <li>▪ Water usage on the property evidenced by billing statements from the water source for the previous seven (7) years.</li> <li>▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>
Permanent Crop	<ul style="list-style-type: none"> <li>▪ Planting and harvesting plan for valuation year.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Narrative of planting and harvesting history for the previous seven (7) years.</li> <li>▪ Water usage on the property evidenced by billing statements from the water source for the previous seven (7) years.</li> <li>▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>
Grazing	<ul style="list-style-type: none"> <li>▪ Copies of all active grazing leases from the owner or lessee demonstrating that the Agricultural Land Use Application satisfies the land area requirement of A.R.S. § 42-12152(3).</li> <li>▪ Copy of the brand certificate</li> </ul>	<ul style="list-style-type: none"> <li>▪ Narrative of grazing history for the previous seven (7) years.</li> <li>▪ Copies of the grazing cell management plans utilized on the property for the previous seven (7) years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Schedule F filed by the ranching operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>

Qualifying Agricultural Use	Primary Use	Historical Use	Operating Profit
	<p>of the ranching operation.</p> <ul style="list-style-type: none"> <li>▪ Documents evidencing the last sale of livestock made by the ranching operation. Documents submitted must identify the number of livestock sold, the sales price, and the location of the sale.</li> <li>▪ Copy of the current ranching operation's grazing cell management plan.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Copies of all grazing leases from the owner (and, if applicable, previous owner) or lessee (and, if applicable, previous lessee) demonstrating that the property stratified the land area requirement of A.R.S. § 42-12152(3) for the previous seven (7) years.</li> <li>▪ Schedule F filed by the ranching operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>	
Breeding Registered Horses	<ul style="list-style-type: none"> <li>▪ Copy of the registration documentation for each registered horse.</li> <li>▪ Documents evidencing the last sale(s) of off-spring or breeding stock. Documents sub-mitted must identify the number of livestock sold, the sales price, and the location of the sale.</li> <li>▪ Completed Breeding of Registered Horses Fact Sheet (supplied by the Maricopa County Assessor's Office)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Narrative of breeding history for the previous seven (7) years.</li> <li>▪ Schedule F filed by the breeding operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Schedule F filed by the breeding operation with the Internal Revenue Service for the previous seven (7) years.</li> </ul>