



**Maricopa County Assessor**  
**Keith E. Russell, MAI**

**Repealing High Density Policy**

To the Ranching Operations:

This letter is sent to inform you of a change to Maricopa County Assessor's Office Internal Policy and Procedure Number RPAG-00001 (June 8, 2007), titled High Density Grazing (hereinafter, the "Policy").

The Policy is being repealed effective December 31, 2009. The repeal of the Policy will affect the 2011 tax year and future tax years.

If you wish to apply for agricultural classification and valuation for the 2011 tax year, please submit an Agricultural Land Use Application and, if necessary, a Statement of Agricultural Land Lease with the accompanying lease to the Assessor's Office by October 23, 2009.

In the event that you will be applying or will be identified in a 2011 tax year application filed by a property owner whom you lease property from, please be advised that the Assessor's Office requires the following documents to review an Agricultural Land Use Application where the identified qualifying use is grazing:

- 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. § 42-12151(3), specifically land with a minimum carrying capacity of forty animal units. The Assessor's Office has estimated that 12,800 acres of land meets the minimum carrying capacity requirement set forth in A.R.S. § 42-12151(3). Specific carrying capacity determinations may be made with reference to the Agricultural Property Manual published by the Arizona Department of Revenue, Property Tax Division.
- A copy of the brand certificate of the ranching operation.
- 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.
- A copy of the ranching operation's grazing cell management plan.
- Copies of the Schedule F Forms filed by the ranching operation with the Internal Revenue Service for the preceding three (3) tax years.

There is a meeting scheduled for September 23, 2009 at the Maricopa County Board of Supervisor's Auditorium. The time is from 9:30 am to 11:30 am and the address is 205 West Jefferson Street. This building is located just east of the County Administrative building. This meeting will cover an overview of the statutory requirements for agricultural classification as well as the Department of Revenue's guidelines.

If you are not able to attend please feel free to contact the Assessor's Office at either (602) 506-7043 or (602) 506-2972 or e-mail at [scervat@mail.maricopa.gov](mailto:scervat@mail.maricopa.gov) or [reyesk@mail.maricopa.gov](mailto:reyesk@mail.maricopa.gov) with your parcel number(s).

Sincerely,

David Beau Boisvert  
Land Division Manager

Cc: Administration