MARICOPA COUNTY ASSESSOR'S OFFICE

Eddie Cook
Maricopa County Assessor

NEW EQUINE OPERATION CHECKLIST

Please use this checklist to help you understand how to meet the statutory requirements when submitting an Agriculture application. Using this checklist does not guarantee application approval, but it may help.

All New Operators:

- ☐ DOR Form 82916: Agricultural Land Use Application
  - If Owner Operator:
    - DOR Form 82916-S: Agricultural Land Use Application – Supplement Page
  - If Lessee Operator:
    - DOR Form 82917: Agricultural Lease Abstract
    - A copy of the current valid lease contract
- ☐ Formal Business Plan
  - This should include
    - True operator's name, business address, mailing address, phone number, and email address
    - "Doing Business As" name and business mailing address
    - Explanation of business activities and operation type, including number of animals typically held within the operation
    - Description of client/customer base
- ☐ IRS Schedule F or Schedule C for 3 of the last 5 years
  - Include redacted AZ State filing or Federal filing showing an AZ filing address.
- ☐ Agricultural Business Insurance

Additional Documentation *Must Be Provided* Based on Operation Type (Select Relevant Type)
Please provide copies (not originals) of documentation with your application.
Please black out your social security number and account numbers to protect your identity.

Boarding Operators:

- ☐ List containing the name, owner name, stall number, and term of boarding agreement for all boarded equines.
  - Include a copy of the corresponding boarding contract or invoicing for each equine.

For a property to qualify for agricultural classification as a boarding facility: It must be a commercial operation that has been in operating for 3 of the last 5 years with a reasonable expectation of profit in accordance to generally accepted agricultural practices. A boarding facility must house no less than 10 equines not belonging to the operator. Only the portion of land dedicated to agricultural use will be granted, the remainer of the property will be valued at market.

Breeding Operators:

- ☐ Equine Certifications
- ☐ Evidence supporting the required activities
  - This can include bill of sales for animals sold
  - Veterinary breeding/foaling records
  - Stud contracts
  - Other evidence may be considered if it objectively supports relevant breeding activities.

For a property to qualify for agricultural classification as a breeding facility: It must be a commercial operation that has been in operating for 3 of the last 5 years with a reasonable expectation of profit in accordance to generally accepted agricultural practices. The operation must have a minimum of 3 equine, 2 of which must be mares. The operation must engage in no less than 3 breeding activities a year for 3 of the last 5 years. Only the portion of land dedicated to agricultural use will be granted, the remainer of the property will be valued at market.

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Training Operators:

- ☐ Evidence supporting the operation is engaging in training activities may include
  - Bill of sale for trained horses
  - Training contracts
  - Training invoices
  - Other documents that objectively support the operation is engaging in training activities.

For a property to qualify for agricultural classification as a training facility: It must be a commercial operation that has been in operating for 3 of the last 5 years with a reasonable expectation of profit in accordance to generally accepted agricultural practices. This operation type does not have a minimum activity list; however, it must be operating in such a way that the profit expectation exceeds what would be considered hobby activities by industry standards. Only the portion of land dedicated to agricultural use will be granted, the remainer of the property will be valued at market.

Rescues Operators:

- ☐ Equine Rescue Facility Registration issued by the Department of Agriculture
  - Each facility must have an independent registration issued to its true address
- ☐ Current Valid Veterinarian Equine Rescue Statement
- ☐ 501-C Documents

This is a unique category that is not required an "expectation of profit". Schedule F/C and proof of Agricultural Business Insurance can be omitted from the submittal for this property type. Only the portion of land dedicated to agricultural use will be granted, the remainer of the property will be valued at market.

If you have any questions, contact us:
Phone: 602-506-3406
Email: ASR-Agricultural@maricopa.gov

For Arizona Revised Statutes, please visit **azleg.gov**
For Agriculture forms, please visit our website at **mcassessor.maricopa.gov**