

Maricopa County Assessor's Office Internal Policy and Procedures

Title: Agricultural Classification Policy

Number: LDAG-0000010

Policy Category: Agricultural

Date: February 2, 2010

Initiating Division: Land Division

Revision: Yes

Reviewed by: David Boisvert, Chief Appraiser **Approved by:** Tim Boncoskey, Chief Deputy

Revision Date: Sept 6, 2012

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. A Business Plan may be substituted for the Schedule F under the Historical Use and the Operating Profit criteria's.

Once an operator has been recognized as an approved operation, updates will only be required the year that the operation is canvassed every four years. The updated information will only need to cover the previous year on the historical use, the current year and for upcoming valuation year.

Qualifying Agricultural Use	Primary Use	Historical Use	Operating Profit
Seasonal Crop	<ul style="list-style-type: none"> ▪ Planting and harvesting plan for valuation year. 	<ul style="list-style-type: none"> ▪ Narrative of planting and harvesting history for the previous three (3) years. ▪ Water usage on the property evidenced by billing statements from the water source for the previous three (3) years. ▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous three (3) years. 	<ul style="list-style-type: none"> ▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous three (3) years. ▪ A Business Plan along with appropriate documentation which includes a summary of the crops, the rotation plan, farm programs and income/costs receipts.
Permanent Crop	<ul style="list-style-type: none"> ▪ Planting and harvesting plan for valuation year. 	<ul style="list-style-type: none"> ▪ Narrative of planting and harvesting history for the previous three (3) years. ▪ Water usage on the property evidenced by billing statements from the water source for the previous three (3) years. ▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous three (3) years. 	<ul style="list-style-type: none"> ▪ Schedule F filed by the agricultural operation with the Internal Revenue Service for the previous three (3) years. ▪ A Business Plan along with appropriate documentation which includes a summary of the crops, replacement program, farm programs and income/costs receipts

Qualifying Agricultural Use	Primary Use	Historical Use	Operating Profit
Grazing	<ul style="list-style-type: none"> ▪ 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). ▪ 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. ▪ Copy of the current ranching operation's grazing cell management plan. 	<ul style="list-style-type: none"> ▪ Narrative of grazing history for the previous three (3) years. ▪ Copies of the grazing cell management plans utilized on the property for the previous three (3) years. ▪ 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 three (3) years. ▪ Schedule F filed by the ranching operation with the Internal Revenue Service for the previous three (3) years. 	<ul style="list-style-type: none"> ▪ Schedule F filed by the ranching operation with the Internal Revenue Service for the previous three (3) years. ▪ A Business Plan along with appropriate documentation which includes a summary of the sales, farm programs and income/costs receipts
Breeding/Boarding/Training Registered Horses	<ul style="list-style-type: none"> ▪ Copy of the registration documentation for each registered horse. ▪ 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. ▪ Completed Breeding of Registered Horses Fact Sheet (supplied by the Maricopa County Assessor's Office) 	<ul style="list-style-type: none"> ▪ Narrative of breeding history for the previous three (3) years. ▪ Schedule F filed by the breeding or boarding operation with the Internal Revenue Service for the previous three (3) years. 	<ul style="list-style-type: none"> ▪ Schedule F filed by the breeding or boarding operation with the Internal Revenue Service for the previous three (3) years. ▪ A Business Plan along with appropriate documentation which includes a summary of the sales, open and closed contracts and income/costs receipts