

Agricultural Land Use Application

Information and Instructions

For property tax purposes, the determination of "full cash value" for agricultural land is prescribed by statute in A.R.S. § 42-13101. The valuation method applies only to property that has been approved for agricultural classification by meeting the statutory requirements and criteria set forth in A.R.S. Title 42, Chapter 12, Article 4. One such requirement is the submittal of a completed Agricultural Land Use Application form to the county assessor.

- Complete all the items on the form that apply. Sign the application and keep a copy for your records. Although not required, you are also encouraged to complete the Supplement Page, Form 82916-S, as this will facilitate the processing of your application.
- Submit the signed application to the assessor for the county in which the property is located. Also include any Agricultural Lease Abstract forms required by A.R.S. § 42-13102 (see the block at the bottom of this page).
- Along with the application, the assessor may request other pertinent information for review, such as the legal description of the property, copies of land leases, registered brand information, etc.

Quick File Option: If you are an owner-producer (i.e. the landowner and agricultural producer) and your application pertains to newly added property to your existing operation, you may choose to streamline your application under the following conditions:

- A. The new property is an addition to your existing agricultural operation, **and**
- B. The real property in your existing operation already has agricultural classification.

If conditions A & B are met, it is only necessary to list the newly added property on the application. Naturally, you may list all the land utilized in your operation, but it is not required.

Animal Unit (AU): Pursuant to A.R.S. § 37-285, "animal unit" means one weaned beef animal over six months of age, or one horse, or five goats, or five sheep, or the equivalent. A cow/calf pair (a cow and her calf) is considered equivalent to one animal unit.

AUM - Animal Unit Month: A.R.S. § 37-285 defines this as one animal unit grazing for one month. It is also known as the amount of forage required to sustain one animal unit for one month.

Carrying Capacity: Refers to the potential number of animal units that may be supported on an area of land for a given period of time based on forage potential. Please report the annual carrying capacity in the amount of animal unit months (AUM's). For example, consider a hypothetical 12,000 acre ranch property. If the forage potential can sustain 90 animal units grazing for ten months during the course of a year, the annual carrying capacity is 900 AUM's (90 animal units x 10 months). If 12 months, then 1,080 AUM's.

Homesite Acreage: If a portion of the parcel is used for a residence - typically the home of the owner's family - please report the approximate acreage for the site containing the home and its associated residential structures.

Land Use (codes to identify agricultural land use)

- **GR** Natural Grazing - livestock grazing on uncultivated land, on which naturally occurring plants provide forage
- **PA** Pasture - livestock grazing on irrigated and prepared land, on which plants are grown for forage
- **FC** Field Crops (cotton, wheat, barley, alfalfa, etc)
- **PC** Permanent Crops (citrus, nuts, apples, etc)
- **HD** High Density (feedlot, dairy, cotton gin, processing wine grapes, etc)
- **EQ** Equine (commercial breeding, raising, boarding or training; or rescue facility)

Important Awareness Items:

1. **Change of ownership.** If the ownership changes on a property that has agricultural classification, the new owner must file an application within sixty days after the ownership change to maintain the agricultural classification for the property.
2. **Notice of change in use.** Per A.R.S. § 42-12156, if all or part of the property ceases to qualify as agricultural property, the person who owns the property at the time of change must notify the assessor within sixty days after the change.
3. **A.R.S. § 42-12157.** This statute pertains to "Recapture and penalty for false information or failure to notify change in use".

Land You Lease to a Tenant: Per A.R.S. § 42-13102, an Agricultural Lease Abstract - DOR Form 82917 - is required for each agricultural land lease exceeding ninety days. This pertains to any deeded land and/or government land that you lease to a tenant, or sublease to a tenant.

Online source for statutes: <http://www.azleg.gov/ArizonaRevisedStatutes.asp>

AGRICULTURAL LAND USE APPLICATION

File Date: _____ County: _____

ASSESSOR'S USE ONLY

Agricultural Unit Number: _____

OWNER: NAME & ADDRESS - PLEASE PRINT

Check here if you are choosing the Quick File Option
(See the instructions)

Listing of Agricultural Land

Use Continuation Page(s) (form DOR 82916-C) if necessary

Totals: Parts A, B & C (combined)	
Agricultural Land -- Total Acres	
Carrying Capacity -- Annual AUM's	

See instructions for carrying capacity pertaining to grazing land

A. Deeded Land You Own

Item #	Land Parcels Assessor's Parcel ID Number	Land Use (see codes)	Acres (AG Land)	Homesite Acreage	ASSESSOR'S USE ONLY			
					Parcel Size	App	Den	PUC
1								
2								
3								
4								

B. Deeded Land Leased to You

If located in a different county than the land in Part A, which county?

Item #	Land Parcels Assessor's Parcel ID Number	Land Use (see codes)	Acres Leased	Lease Term Dates		Owner's Name
				Begin	End	
1						
2						
3						

C. Government Land Leased to You (or subleased to you)

Item #	Gov't Agency e.g. BLM, Forest Service, State Land Dept.	Lease ID e.g. Lease Number, Permit #, Allotment # / Name	Lease Term Dates		Acres	Carrying Capacity
			Begin	End		Annual AUM's
1						
2						
3						

Affirm and Attest

Before marking the checkboxes here, you are advised to read the Agricultural Property Classification statutes set forth in A.R.S. Title 42, Chapter 12, Article 4. Online source: www.azleg.gov/ArizonaRevisedStatutes.asp **Note:** If you leave any boxes unchecked, you must provide an explanation on a separate sheet of paper and attach it to your application.

1. I hereby affirm this is a true and complete statement, to the best of my knowledge, of the property that is owned, claimed by, or in possession or control of the undersigned.
2. I hereby affirm that the property meets the requirements prescribed in A.R.S. § 42-12152, "Criteria for classification of property used for agricultural purposes".
3. I affirm and attest that the property is in active production with an expectation of profit.

Signature of Owner or Representative _____ Date _____ Print Name (and title, if applicable) _____ Telephone _____

State Board of Appraisal # _____ (for Property Tax Agents only) _____ Email address _____

Include a current Agency Authorization (82130AA)