

LEGAL NOTIFICATIONS

If all or part of the property ceases to qualify as agricultural property under this article, the person who owns the property shall notify the Assessor within sixty days after the change.

If an owner of property or the owner's agent intentionally provides false information on an application form, or fails to provide the notice required under section 42-12156:

1. The property shall be reclassified immediately as being used for a nonagricultural use and shall be valued at its nonagricultural full cash value.
2. The owner is liable for the additional taxes on the difference between the nonagricultural full cash value and the full cash value of the property for all of the tax years which the property was classified based on the false information.
3. The owner shall also pay a penalty equal to twenty-five percent of the additional taxes computed under paragraph 2 of this section. The Assessor may abate this penalty for good cause. Twenty percent of the penalty shall be deposited in the state general fund, and eighty percent of the penalty shall be deposited with the County Treasurer to be used by the County Assessor's office.

QUESTIONS ABOUT YOUR AGRICULTURAL PROPERTY?

CONTACT US



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PIMA COUNTY
ASSESSOR'S OFFICE

**AGRICULTURAL
PROPERTY
ASSESSMENTS**



Suzanne Droubie
PIMA COUNTY ASSESSOR

AGRICULTURAL STATUS

WHAT IS NEEDED TO QUALIFY FOR AN AGRICULTURAL REAL PROPERTY CLASSIFICATION?

To qualify for an Agricultural Real Property classification, your land must have been in active production for three of the last five years. Additionally, you must meet one of the following qualifications:

- There must be a reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property. The test of reasonable expectation of operating profit is whether a rancher or farmer is managing their property similar to other experienced and successful ranchers or farmers and reasonably expects to make a profit.
- Field cropland of at least twenty gross acres.
- Ten or more gross acres of permanent crops. This may include perennial plants and trees producing citrus, fruit, pecans, etc.
- Grazing land with a minimum carrying capacity of forty (40) animal units and containing an economically feasible number of animal units. "Animal unit" means one six-month old beef, one cow with calf, one bull, or five sheep or goats).
- Strictly used in the processing of cotton or wine grapes
- Devoted to high density use for production commodities such as nurseries, feed lots dairies, poultry, swine, and fish production (no minimum acreage).

BEFORE YOU FILE

The Assessor's Office can request additional documentation for further analysis of parcels; failure of the taxpayer to supply information requested may disqualify the property for "agricultural land" classification.

- IRS Form Schedule F, Profit and Loss Statement
- Leases
- Receipts relevant to the agricultural operation
- Sale invoices of agricultural products or livestock sold
- Grazing plan
- Business plan (for new operations)

Physical inspections may be conducted to substantiate the use as agricultural.

LEASE RENEWALS

Upon expiration of any agricultural-related lease, the property owner must file a new State of Land Lease within ninety (90) days or before January 31st of each year (whichever is later) to the Assessor's Office. If a new owner purchases property that had an agricultural classification, that new owner shall file their Agricultural Forms within sixty (60) days of the purchase of the property, or the county assessor shall value the property at its full market value.



EQUINE OPERATIONS

Equine operations include land and improvements devoted to commercial boarding, breeding, raising, or training, as well as to nonprofit equine rescue facilities that must register annually with the Arizona Department of Agriculture (see A.R.S. 3-1350). The term equine is defined in A.R.S 3-1204 (4) to mean horse, mule, or burro. There is no minimum acreage for this property type.

For minimal animal units and equine operation considerations, please visit the Arizona Department of Revenue website at azdor.gov.

CHICKENS

While chickens can be used as a qualifying use for agricultural status, they must be producing enough revenue to be considered profitable. It is uncommon to grant agricultural status to a parcel in a residential area that only has a flock of chickens.