



Assessor's Office
221 N. Wisconsin St., Suite A
Gunnison, CO 81230
(970) 641-1085

A Gunnison County Agriculture Use Questionnaire is required for all agricultural properties. In order to keep agricultural status on any property, we must have documentation that the property is being used in an agricultural endeavor. **To ensure that your property is accurately classified, please return the requested documentation together with the enclosed questionnaire.** Failure to submit this information will result in your property being reviewed for non-agricultural status.

Agricultural land in Colorado is valued by the income appraisal approach, based on the earning capability of the land. In recent years, the Division of Property Taxation (DPT) and the Colorado Agricultural Statistics Service (CASS) have supplied county offices statewide with agricultural statistics for valuing agricultural properties. Because this data has come under fire from some farmers and ranchers as being inaccurate for certain counties (due to variations such as length of growing seasons and weather), upon advice from the DPT and CASS, counties are building their own income and expense data. Gunnison County Assessor's office compiles data from the local agricultural community to assist in accurately representing a fair market value. Locally obtained information will result in less statewide influence on our values.

Additionally, new legislation (House Bill 11-1146) went into effect in 2012. This bill states that any residences on agricultural property must be integral to an agricultural operation for the purpose of determining whether two acres or less associated with the residence satisfies the definition of agricultural land for property tax purposes. In short, if the occupants of a house are not integrally involved in the agriculture operation, up to two acres of land surrounding the residence may be given a market value. The remainder of the land will still be valued agriculturally.

All personal financial and business information you provide to the Gunnison County Assessor's office is confidential and is not shared with other county departments or the public.

Call the Gunnison County Assessor's office with any questions you may have: 970-641-1085

DOCUMENTS WHICH DEMONSTRATE AGRICULTURAL USE INCLUDE:

- **Grazing lease agreement**
- **1040 F or equivalent IRS form**
- **Sales invoices of agricultural products or livestock**
- **Financial statements**
- **Brand Inspection Certificates**

DEFINITIONS:

"Agricultural land" means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used the previous two years and presently is used as a farm or ranch, as defined in subsection (3.5) and (13.5) of this section or that is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as "agricultural land", consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. "Agricultural land" under this subparagraph (I) shall not include two acres or less of land on which a residential improvement is located unless the improvement is integral to an agricultural operation conducted on such land. "Agricultural land" also includes the land underlying other improvements if such improvements are an integral part of the farm or ranch and if such other improvements and the land area dedicated to such other improvements are typically used as an ancillary part of the operation. The use of a portion of such land for hunting, fishing, or other wildlife purposes, for monetary profit or otherwise, shall not affect the classification of agricultural land. § 39-1-102(1.6)(a)(I)(A), C.R.S.

"Integral to an agricultural operation" means for purposes of subparagraph (A) of this subparagraph (I) if an individual occupying the residential improvement either regularly conducts, supervises, or administers material aspects of the agricultural operation or is the spouse, or a parent, grandparent, sibling, or child of the individual. § 39-1-102(1.6)(a)(I)(B), C.R.S.

"Farm" means a parcel of land which is used to produce agricultural products that originate from the land's productivity for the primary purpose of obtaining a monetary profit. § 39-1-102(3.5), C.R.S.

"Ranch" means a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purpose of this subsection (13.5), "livestock" means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit. § 39-1-102(13.5), C.R.S.

"Actual value determined - when" Once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question. § 39-1-103(5)(c), C.R.S.

GUNNISON COUNTY AGRICULTURAL USE QUESTIONNAIRE

Owner: _____

Account #:	Parcel #:
Legal Description:	

The answers to the following questionnaire are completely confidential, and gives the agricultural community direct involvement with establishing fair and accurate local data with which to value your agricultural properties. Please take the time to fill out the questionnaire as completely as possible and return it to the Gunnison County Assessor's Office
Thank you -

For the year: _____

1. What percent of the property was used as a:
Ranch _____ Other _____ (please explain) _____
2. If your property was being used as a ranch:
 - a. What type of livestock is grazed on your property: _____
 - b. How many head: _____
 - c. Use of livestock: _____
 - d. Do you own the livestock? *Yes or No*
 - e. If not, who does? _____
 - f. How much of the total acreage of this property is used for grazing livestock: _____
 - g. Which months of the year do you use your property for grazing? _____
3. What crops were cultivated?

Alfalfa:	Acres planted _____	Acres harvested _____	Ton per acre _____
Grass Hay:	Acres planted _____	Acres harvested _____	Ton per acre _____
Meadow Hay:	Acres planted _____	Acres harvested _____	Ton per acre _____
Pasture Grass:	Acres planted _____	Acres harvested _____	
4. Do you fertilize? *Yes or No*
 - a. What is the approximate cost per acre for fertilizer _____?
5. Do you apply herbicides or pesticides? *Yes or No*
 - a. What is the approximate cost per acre for herbicides/ pesticides _____?
6. Does this property have irrigation water rights? *Yes or No*
 - a. Decreed water right? *Yes or No* # of feet _____
 - b. Decreed shares? *Yes or No* # of shares _____
 - c. Source of irrigation water _____
 - d. Source of stock water _____
 - e. What is the approximate cost per acre for water/irrigation maintenance? _____
7. Is the property fenced? *Fully or Partially or None*
 - a. What type of fencing? _____
 - b. Approximate annual cost to maintain: _____
8. If your property is being used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used? _____

9. Do you sell your hay? *Yes or No*
 - a. What price per ton do you sell your alfalfa hay _____?
 - b. What price per ton do you sell your grass hay _____?
 - c. Do you use your hay and crops for your own operations? *Yes or No*
 - d. If you do not sell your hay, what value per ton would you put on it _____?

This portion of the questionnaire relates to House Bill 11-1146, and is necessary for any residences on the property being used in an agricultural endeavor.

Residence #1

1. Who occupies the residence?

- | | | | | | | |
|-------------------|--------------------------|-----------|--------------------------|--------------|--------------------------|---|
| a. Owner | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| b. Owner's family | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| c. Tenant | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| d. Employees | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| e. Guests | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| f. Not occupied | <input type="checkbox"/> | | | | | |
| g. Uninhabitable | <input type="checkbox"/> | | | | | |

2. Does the occupant of the residence regularly participate in the agricultural endeavor? *Yes or No*
If yes, describe activities: _____

Residence #2

1. Who occupies the residence?

- | | | | | | | |
|-------------------|--------------------------|-----------|--------------------------|--------------|--------------------------|---|
| a. Owner | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| b. Owner's family | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| c. Tenant | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| d. Employees | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| e. Guests | <input type="checkbox"/> | Full-time | <input type="checkbox"/> | or part-time | <input type="checkbox"/> | ? |
| f. Not occupied | <input type="checkbox"/> | | | | | |
| g. Uninhabitable | <input type="checkbox"/> | | | | | |

2. Does the occupant of the residence regularly participate in the agricultural endeavor? *Yes or No*
If yes, describe activities: _____

Additional comments: _____

Contact Name: _____ Phone Number: _____

Questions? Don't hesitate to call us: (970) 641-1085

Please return Questionnaire & Documentation (Leases, IRS Forms, Invoices, Statements, Certificates, etc) to:
Gunnison County Assessor – 221 N. Wisconsin St., Suite A – Gunnison, CO 81230