

ADMINISTRATIVE CRITERIA

In addition to the agricultural land classification questionnaire, the assessor should conduct a physical review of the property, request various forms of documentation, and begin a thinking process by determining answers to pertinent questions when the agricultural designation is in question.

PHYSICAL REVIEW

Before the classification of a parcel is determined or changed, a physical inspection should be conducted to substantiate the use as agricultural. The following is an example of items to scrutinize when conducting a physical review of land requesting an agricultural designation.

1. Grazing livestock or recent evidence of grazing activity.
2. Preparation/planting/harvesting/selling crops.
3. Topography and physical geology of the land.
4. Accessibility.
5. Farm/ranch outbuildings.
6. Agricultural machinery and equipment.
7. Fence. (Not necessarily crucial)
8. Livestock water.
9. Irrigation ditches/canals.
10. Evidence of soil conservation practices.

TAXPAYER DOCUMENTATION

The following includes documentation the assessor can reasonably request, along with the agricultural land classification questionnaire, for further analysis of parcels requesting an agricultural designation. However, failure of the taxpayer to supply information requested cannot be the sole reason for denying the agricultural designation.

1. IRS Form 1040F (or equivalent).
2. Leases.
3. Receipts for services rendered and items purchased relevant to the agricultural operation.
4. Brand inspection certificates.
5. Enrollment documents from Federal Agricultural programs.
6. Ownership of irrigation water shares.
7. Sales invoices of Agricultural products or livestock sold.