

## **Definitions and Colorado statute references related to assessment of agricultural property**

**"Agricultural land"** means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which the land is zoned, which 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.

**"Livestock"** Part of the statutory definition of a ranch, under § 39-1-102(13.5), C.R.S., includes the definition of livestock, "...livestock means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit." The statutes require the animals to be used for food for human or animal consumption, breeding, draft, or profit. Animals which are not used for these purposes do not meet the definition of a ranch, regardless of whether the land owner makes a profit from the grazing of such animals or not.

**"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.