

Coconino County Assessor Agricultural Land Policy

The following information is a guide to agricultural land classification in Coconino County:

OFFICE POLICY

- leased parcel under 20 acres shall not be classified as grazing, unless parcel makes a functional contribution to the agricultural use of the main operation
- Contiguous parcels must have same deeded ownership
- Leased subdivided lot shall not be classified as agricultural
- Owner of leased property must provide a non-use statement to verify property does not carry personal livestock
- Producer (rancher) owned non-contiguous parcels under 5 acres (unless water supply) shall not be classified as agricultural grazing. A small non-contiguous parcel does not contribute to the overall operation

Eligibility

All agricultural properties:

- **USE**
 - Primary use of the land must be agricultural. Ownership alone does not qualify property for agricultural classification
 - Property must have been in active production for three of the last five years
- **EXPECTATION OF PROFIT**
 - There must be a reasonable expectation of operating profit from the agricultural use of the property
 - The test of reasonable expectation of operating profit is whether a prudent rancher or farmer is managing or operating his unit similar to other experienced and successful ranchers or farmers and reasonably expects to make a profit in a reasonable period of time.
- **FUNCTIONAL CONTRIBUTION**
 - If the property is non-contiguous, the non-contiguous parcel must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property. In general, non-contiguous parcels must be fenced, have an independent water source and have ingress and egress.

GRAZING

- **USE**

- Grazing land with a minimum Carrying Capacity of forty animal units and containing an economically feasible number of Animal Units (Carrying Capacity is the number of animal units supported by a section of land (640 acres) for one year. Animal Unit means one six-month-old beef, one cow with calf, one bull or five sheep or goats).

- **DOCUMENTATION REQUIREMENTS**

- Five years of business records containing Profit and Loss statement for the property.
- Leases
 - Leases must report the fair market rate per animal unit
 - If lease includes “other considerations”, they must be defined and the fair monetary value of those considerations must be reported
- Receipts for services rendered and items purchased relevant to the agricultural operation
- Brand inspection certificates
- Sales invoices of agricultural products or livestock sold
- Animals are identifiable by brands, tags or tattoos
- Animals are confined to the property and water is available
- Grazing plan
- Business plan
- Agricultural Lease Abstract
- Agricultural Land Use Application
 - Applying for the first time
 - Newly created parcels
 - Change of ownership

HIGH DENSITY

- **USE**

- Field cropland in the aggregate of at least twenty gross acres
- Permanent crops in the aggregate of at least ten acres
- Devoted to high density use for producing commodities- nurseries, feed lots, dairies, poultry, swine, and fish production
- Devoted to use in processing cotton
- Devoted to use in processing wine grapes
- Devoted to the commercial breeding, raising, boarding or training of equine

- **DOCUMENTATION REQUIREMENTS**

- Five years of business records containing Profit and Loss statement for the property.
- Receipts for services rendered and items purchased relevant to the agricultural operation
- Business plan
- Agricultural Lease Abstract
- Agricultural Land Use Application
 - Applying for the first time
 - Newly created parcels
 - Change of ownership