

**USE OF FORM:** This form is designed specifically for the use of classifying parcels of land wherein the class of land is unknown, questionable or in contention. The Assessor may conduct a physical inspection of the parcel of land in conjunction with the use of this form. Please provide written documentation to support your classification and aid in the determination and classification of the parcel.

**DEFINITIONS:**

**"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 subsection, 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", includes the land underlying any residential improvements located on such "agricultural land" and includes the land underlying other improvements if such improvements are an integral part of the farm or ranch and if such improvements and the land area dedicated to such 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), 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. Subject to the availability of funds under the assessor's budget for such purpose, no later than May 1 of each year, the assessor shall inform each person whose property has been reclassified from agricultural land to any other classification of property of the reasons for such reclassification including but not limited to, the basis for the determination that the actual use of the property has changed or that classification of such property is erroneous. 39-1-103 (5) (c), C.R.S.

**INSTRUCTIONS:**

If you have any questions or would like assistance in completing this form please contact:

Park County Assessor's Office  
P.O. Box 636, Fairplay, CO 80440  
719-836-4331

The legal description, physical location of parcel (address), and the total acreage will be provided by the Assessor. If there is a difference, please provide an explanation on a separate sheet.

1. Indicate what percentage of the property is being used for farming, ranching, or any other type of use.
2. Indicate what crops are being planted, grown, or harvested.
3. Indicate the type, ownership and the number of livestock being grazed on the ranch.
4. Explain the type of agreement between the owner of the property and the operator of the farm or ranch.