



Maricopa County Assessor
Keith E. Russell, MAI

QUALIFYING AGRICULTURAL STATUS - GUIDELINES

The follow is general information on the criteria used to determine whether a parcel shall be designated as agricultural or ranch use for valuation purposes. What does and does not qualify as agricultural is set forth in the following Arizona Revised Statutes...

ARS 42-12151 – Identifies what qualifies as agricultural:

1. Farmers shall have a minimum of 20 acres in their economic unit to qualify as a field crop operator.
2. Farmers shall have a minimum of 10 acres in their economic unit to qualify as a permanent crop.
 - a. Permanent crop is identified as citrus, apples, nuts, jojoba, peaches, etc.
3. Ranchers shall have grazing land with a minimum carrying capacity of 40 animal units.
 - a. Animal units are based on weight as shown here... Cow/Horse = 1 to 1; Sheep/Goats = 20 to 1 (would require 200 animals for a 40 animal unit); poultry = 2000 to 1 (requires 2000 animals for a 40 animal unit), etc.
 - b. Based on the Wright Study of carrying capacity of rangeland in Arizona a rancher shall have 12,800 acres in their economic unit to qualify.
4. Land devoted for high density use for producing commodities such as dairies, feedlots, hydroponic vegetables, wholesale nurseries (retail nurseries are considered commercial), etc.

ARS 42-12152 - Requires that a parcel must have been in active agricultural use or production for at least seven (7) of the last ten (10) years. In addition, there shall be a reasonable expectation of profit to determine if the land is used for agricultural reasons for property tax purposes.

ARS 42-12153 - Requires Agricultural Forms to be filed by the property owner and approved by the county assessor before agricultural classification shall be given. If a new owner purchases property that had an agricultural classification, that new owner shall file their Agricultural Forms within sixty (60) days of the purchase of the property, or the county assessor shall value the property at its full market value.

By law, the county assessor shall respond to all Agricultural Forms filed within one-hundred and twenty (120) days of receipt. If the county assessor denies an Agricultural Form, the property owner has the right to appeal the denial.

ARS 42-13102 – The owner of a property that is leased to an existing qualified agricultural economic unit shall file a Statement of Land Lease and shall provide a copy of this lease agreement to the County Assessor's office. Upon expiration of a lease, the property owner shall file a new State of Land Lease within ninety (90) days or before January 31st of each year (whichever is later), and shall provide a copy of this lease to the County Assessor's office, or the property will be returned to its full market value.