



Graham County Assessor

Darlene Alder

QUALIFYING AGRICULTURAL STATUS – GUIDELINES

The following is a brief summary of Arizona Revised Statutes used to determine whether a parcel meets the criteria needed to be classified as Agricultural Property for Valuation purposes.

To access the full Arizona Revised Statutes for more information visit: www.azleg.gov/arstitle

§ ARS 42-12151 – Identifies what qualifies as agricultural:

1. Cropland in the aggregate of at least twenty gross acres.
2. Permanent crops of ten or more acres.
 - a. Permanent crops is identified as citrus, apples, nuts, jojoba, peaches, etc.
3. Grazing land with a minimum carrying capacity of forty animal units.
 - a. Animal units are based on weight as shown here... Cow/Horse = 1 to 1;
Sheep/Goats = 5 to 1 (would require 200 animals for a 40 animal unit)
 - b. Carrying capacity of rangeland in Arizona is based on the Wright Study.
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 three (3) of the last five (5) years. In addition, there shall be a reasonable expectation of profit.

§ ARS 42-12153 – The owner of property or the owner's designated agent shall file a completed agricultural use application form with the county assessor before the property may be classified as being used for agricultural purposes. If the ownership of a property changes, an agricultural use application form must be filed by the new owner within sixty days after the change in ownership to maintain the agricultural use status.

§ 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.