

Alt Key: _____ P I D _____
Assessment Year: _____

AFFIDAVIT FOR AGRICULTURAL CLASSIFICATION

Owner Name: _____

Mailing Address: _____

Legal Description of Property (if lengthy, please attach) _____

Parcel Number (s) _____

Wyoming statute provides that contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following four qualifications:

1. The land is presently being used and employed for an agricultural purpose. Initial the applicable classification:
____ Cultivation of the soil for production of crops
____ Production of timber products or grasses for forage
____ Rearing, feeding, grazing or management of livestock
2. The land is not part of a platted subdivision. Except: any lot, unit, tract or parcel not less than thirty-five (35) acres in size used for agricultural purposes within a platted subdivision and otherwise qualifying as agricultural land for purposes of W.S. 39-13-103 (b) (x), the parcel shall be deemed not to be part of a platted subdivision for purposes of W.S. 39-13-103 (b) (x) (B) (II).
3. Initial the applicable statement:
____ The land is not leased land and the owner has derived annual gross revenues of not less than five hundred dollars (\$500.00) from the marketing of agricultural products from the subject land.
____ The land is leased and the lessee has derived annual gross revenues of not less than one thousand dollars (\$1,000.00) from the marketing of agricultural products. (Must provide name and address of lessee.)

Lessee Name: _____

Mailing Address: _____

4. The land has been used consistent with the land's size, location and capability to produce as an agricultural operation as defined by Department of Revenue Rules and the Mapping & Agricultural Manual as published by the Department of Revenue.

If the land has not met the requirements of 3 and 4 above, I state that one of the following occurred (Initial one) attached explanation.

- ____ The land has experienced an intervening cause of production failure beyond my control.
- ____ I have caused a marketing delay for economic advantage.
- ____ The land participates in a bona fide conservation program in which case proof by an affidavit showing qualifications in a previous year shall suffice. (Please attach.)
- ____ A crop has been planted that will not yield an income in the taxable year.

I _____, the owner of the land described above, do solemnly swear (or affirm) that land contained in the legal description noted above has met the requirements of 39-13-103(b)(x)(B).

Signatures _____ Date: _____

Printed Names: _____ Phone: _____

State of Wyoming)

a.) SS Subscribed and sworn before me this ____ day of

County of _____) _____, 20____, by _____

Notary Public

My Commission expires: _____

Pursuant to WS39-1-103(b)(x)(C)... when deemed necessary, the county assessor may further require supporting documentation.

(x) The following shall apply to agricultural land:

(A) The department shall determine the taxable value of agricultural land and prescribe the form of the sworn statement to be used by the property owner to declare that the property meets the requirements of subparagraph (B) of this paragraph. In determining the taxable value for assessment purposes under this paragraph, the value of agricultural land shall be based on the current use of the land, and the capability of the land to produce agricultural products, including grazing and forage, based on average yields of lands of the same classification under normal conditions;

(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

(I) The land is presently being used and employed for an agricultural purpose;

(II) The land is not part of a platted subdivision;

(III) If the land is not leased land, the owner of the land has derived annual gross revenues of not less than five hundred dollars (\$500.00) from the marketing of agricultural products, or if the land is leased land the lessee has derived annual gross revenues of not less than one thousand dollars (\$1,000.00) from the marketing of agricultural products; and

(IV) The land has been used or employed, consistent with the land's size, location and capability to produce as defined by department rules and the mapping and agricultural manual published by the department, primarily in an agricultural operation, or the land does not meet this requirement and the requirement of subdivision (III) of this subparagraph because the producer:

(1) Experiences an intervening cause of production failure beyond its control;

(2) Causes a marketing delay for economic advantage;

(3) Participates in a bona fide conservation program, in which case proof by an affidavit showing qualification in a previous year shall suffice; or

(4) Has planted a crop that will not yield an income in the tax year.

(C) If needed, the county assessor may require the producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.



Lincoln County, Wyoming

Assessor's Office

925 Sage Avenue Suite 104

Kemmerer, WY 83101

Telephone (307) 877-2030 OR 1-800-442-9001 if within Wyoming

EXT 2030

DEBBIE LARSON

County Assessor

Please provide documentation showing the sale of the agricultural product that was produced and sold. This can be in the form of receipts or a copy of the Schedule F (IRS Form).

If you lease the ground the lessee will need to show proof that they sell an agricultural product.

The application process is not complete without this documentation.

Thank you.