

**STATEMENT OF AGRICULTURAL LAND LEASE**

PURSUANT TO A.R.S. § 42-13102

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ASSESSOR'S USE ONLY

Agricultural Operation # \_\_\_\_\_

COUNTY \_\_\_\_\_

- See page two (Instructions) for complete filing requirements and definitions.
- Complete Items 1 through 10, where applicable.
- File with the County Assessor's Office in the county in which the leased property is located.
- **Keep a copy of all information submitted for your records.**

**NOTE:** To assist the Assessor in the valuation of your agricultural property include a copy of your lease agreement.

**1. NAME AND ADDRESS OF OWNER / LESSOR**

NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY, STATE ZIP TELEPHONE \_\_\_\_\_

**2. NAME AND ADDRESS OF TENANT**

NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY, STATE ZIP TELEPHONE \_\_\_\_\_

**3. ASSESSOR PARCEL NUMBER** (Attach separate sheet if additional space is needed.) The Assessor will provide the PUC.

Book	Map	Parcel	Acres Used	PUC	Book	Map	Parcel	Acres Used	PUC	Book	Map	Parcel	Acres Used	PUC
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

**4. FIELD CROPS:**

Crop Type \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
**Water Source**  
 Well   
 Irrigation District   
 Name of District \_\_\_\_\_  
 Other \_\_\_\_\_  
 Annual Gross Rent  
 \$ \_\_\_\_\_  
 Gross Acres Leased  
 \_\_\_\_\_  
 Owner's Expenses  
 \$ \_\_\_\_\_  
 Water Costs  
 \$ \_\_\_\_\_

**5. PERMANENT CROPS**

Crop Type \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
**Water Source**  
 Well   
 Irrigation District   
 Name of District \_\_\_\_\_  
 Other \_\_\_\_\_  
 Annual Gross Rent  
 \$ \_\_\_\_\_  
 Gross Acres Leased  
 \_\_\_\_\_  
 Owner's Expenses  
 \$ \_\_\_\_\_  
 Water Costs  
 \$ \_\_\_\_\_

**6. GRAZING LAND**

Natural Grazing Only  
**Water Source**  
 Well   
 Other \_\_\_\_\_  
 Annual Gross Rent  
 \$ \_\_\_\_\_  
 Gross Acres Leased  
 \_\_\_\_\_  
 Owner's Expenses  
 \$ \_\_\_\_\_  
 Water Costs  
 \$ \_\_\_\_\_

**7. HIGH DENSITY**

(Check Type)  
 Wholesale Nursery   
 Feed Lot   
 Dairy   
 Cotton Gin   
 Commodity Processing   
 Other \_\_\_\_\_  
**Water Source**  
 Well   
 Irrigation District   
 Name of District \_\_\_\_\_  
 Other \_\_\_\_\_  
 Annual Gross Rent  
 \$ \_\_\_\_\_  
 Gross Acres Leased  
 \_\_\_\_\_  
 Owner's Expenses  
 \$ \_\_\_\_\_  
 Water Expenses  
 \$ \_\_\_\_\_

**8. RESIDENTIAL IMPROVEMENT(S)**

Number of Acres \_\_\_\_\_  
 Check Occupancy  
 Owner   
 Family Member   
 Non-ag Tenant   
 Farm Worker

**9. CONDITIONS OF LEASE:**

Length of Lease: FROM \_\_\_\_\_ TO \_\_\_\_\_  
 Relationship, if any (i.e. spouse, family member, etc.) \_\_\_\_\_  
 Unusual Conditions (share crop, maintenance, improvements, etc.) \_\_\_\_\_  
 Cash Equivalency of Unusual Conditions \_\_\_\_\_

10. I hereby affirm that this is a full, true and complete statement, to the best of my knowledge, of the property that is owned, claimed by, or in the possession or control of the undersigned.

Signature of Owner (Lessor) or Representative \_\_\_\_\_

Name Printed and Title (if applicable) \_\_\_\_\_

Contact Number \_\_\_\_\_

Date \_\_\_\_\_

State Board of Appraisal # \_\_\_\_\_  
 (For Tax Consultants only)  
 Include a current Agency Authorization (DOR 82130AA)

## INSTRUCTIONS FOR AGRICULTURAL LAND LEASE STATEMENT

### To the Property Owner:

The DOR 82917 form is to be used to report the owner / lessor's annual net rent per acre. It is to be filed by the owner / lessor or the agent representing the owner / lessor. The information is necessary to value agricultural property according to its current use, utilizing the income approach to value as specified in A.R.S. § 42-13101, when it is qualified and classified as agricultural use property by the County Assessor's Office.

- The owner / lessor shall file a separate statement for each lease of agricultural land or agreement to rent agricultural land for a period in excess of ninety days. If you have not already provided a copy of the lease to the Assessor, please attach a copy to the form. Include any government leases.
- The owner / lessor shall file a separate statement for each lease within three months, or by January 31, whichever is later, if one or more of the following changes occurs:
  1. A change in the ownership or the lessor or lessee of the property.
  2. A change in the lease terms and conditions as previously reported.
  3. A change in use of all or part of the property.
- If you need additional filing information or assistance in filing this statement, contact the County Assessor's Office in the county in which the leased land is located.
- Complete Items 1 through 10 as applicable.
- File the original, completed copy of the form with the County Assessor's Office in the county in which the leased land is located. **Keep a copy of for your records.** The Assessor is to provide a copy to the Department of Revenue.

### DEFINITIONS

- "**LESSOR**" means the owner of the land being leased.
- "**TENANT**" is the lessee or sublessee who is actually operating the farm or ranch unit.
- "**LENGTH OF LEASE**" should be the date it starts to the date it ends.
- "**GROSS RENT**" is the total rent, in cash, for production acres only of the parcel for the length of the lease.
- "**PRODUCTION ACRES**" are the total number of acres classified as agricultural, which may include roads, ditches, turnarounds, equipment storage and support acreage (well sites, farm headquarters, corrals, etc.) Production acres can also include cropland which is inactive due to participation in a federal farm conservation program.
- "**CONSERVING USE ACREAGE**" is land enrolled in federal farm programs that are supervised by the Farm Service Agency (FSA). Information regarding these programs is available from the FSA.
- "**OWNER'S EXPENSES**" are costs, not paid by the lessee, that are directly related to the production of rental income from the land. These can include management, maintenance and repairs, utilities, materials and supplies, insurance, property and sales taxes. However, this does **not** include interest, income taxes, capital improvements and other expenses that are not part of income production.