



“Voice of the Western Slope Since 1953”

A coalition of individuals, businesses and local governments

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96-3 AG 9

Tax Classification, Agricultural Property

WHEREAS agricultural land in Colorado is taxed on its earning or productive capacity, not its market value, and

WHEREAS this wise tax policy is intended to help preserve a viable agriculture industry, but the lower tax rate is also sometimes given to property which does not produce agricultural products for public sale, leading to some public outcries for an end to the agricultural tax rate, and

WHEREAS such an over-reaction would be devastating to agriculture and to the efforts to preserve family farms and open space, and

WHEREAS the current effort of tax assessors to separate the land under a farm house from the farm land and tax it at a higher rate is a serious threat to the survival of small family farms, and underscores the point that independent county assessors often need help in defining agriculture for tax purposes;

NOW THEREFORE BE IT RESOLVED that CLUB 20 supports efforts to clarify the agricultural definition to avoid such abuses by specifying acreage or income limits or requiring "farms" to produce commodities for sale off the farm in order to qualify for such tax rates.

*Adopted March 1, 1996
Renewed March 31, 2006*