

First Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 13-0729.01 Bob Lackner x4350

SENATE BILL 13-132

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SENATE SPONSORSHIP

Grantham,

HOUSE SPONSORSHIP

Wilson,

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Senate Committees

Agriculture, Natural Resources, & Energy  
Finance

House Committees

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A BILL FOR AN ACT

101 CONCERNING THE AUTHORITY OF THE COUNTY ASSESSOR TO  
102 DETERMINE WHETHER TWO ACRES OR LESS OF REAL PROPERTY  
103 ON WHICH A RESIDENTIAL IMPROVEMENT IS LOCATED SHOULD  
104 BE CLASSIFIED AS AGRICULTURAL LAND FOR PROPERTY TAX  
105 PURPOSES.

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Bill Summary

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)*

Under current law, for purposes of classifying land for property tax

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

purposes, agricultural land does not include 2 acres or less of land on which a residential improvement is located unless the improvement is integral to an agricultural operation conducted on the land. The bill modifies this requirement for property tax years commencing on or after January 1, 2014, by giving the assessor the authority to determine, in his or her sole discretion, whether 2 acres or less of land on which a residential improvement is located should be classified as agricultural land.

The bill also gives the assessor the sole discretion to determine whether a residential improvement is integral to an agricultural operation.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend**  
3 (1.6) (a) (I) as follows:

4 **39-1-102. Definitions.** As used in articles 1 to 13 of this title,  
5 unless the context otherwise requires:

6 (1.6) (a) "Agricultural land", whether used by the owner of the  
7 land or a lessee, means one of the following:

8 (I) (A) A parcel of land, whether located in an incorporated or  
9 unincorporated area and regardless of the uses for which such land is  
10 zoned, that was used the previous two years and presently is used as a  
11 farm or ranch, as defined in subsections (3.5) and (13.5) of this section,  
12 or that is in the process of being restored through conservation practices.  
13 Such land must have been classified or eligible for classification as  
14 "agricultural land", consistent with this subsection (1.6), during the ten  
15 years preceding the year of assessment. Such land must continue to have  
16 actual agricultural use. FOR PROPERTY TAX YEARS COMMENCING ON OR  
17 AFTER JANUARY 1, 2014, "agricultural land" under this subparagraph (I)  
18 ~~shall~~ DOES not include two acres or less of land on which a residential  
19 improvement is located unless the improvement is integral to an  
20 agricultural operation conducted on such land; EXCEPT THAT THE

1 ASSESSOR MAY MAKE A DETERMINATION, IN HIS OR HER SOLE DISCRETION,  
2 THAT TWO ACRES OR LESS OF LAND ON WHICH A RESIDENTIAL  
3 IMPROVEMENT IS LOCATED ARE CLASSIFIED AS AGRICULTURAL LAND.  
4 "Agricultural land" also includes the land underlying other improvements  
5 if such improvements are an integral part of the farm or ranch and if such  
6 other improvements and the land area dedicated to such other  
7 improvements are typically used as an ancillary part of the operation. The  
8 use of a portion of such land for hunting, fishing, or other wildlife  
9 purposes, for monetary profit or otherwise, shall not affect the  
10 classification of agricultural land. For purposes of this subparagraph (I),  
11 a parcel of land shall be "in the process of being restored through  
12 conservation practices" if: The land has been placed in a conservation  
13 reserve program established by the natural resources conservation service  
14 pursuant to 7 U.S.C. secs. 1 to 5506; or a conservation plan approved by  
15 the appropriate conservation district has been implemented for the land  
16 for up to a period of ten crop years as if the land has been placed in such  
17 a conservation reserve program.

18 (B) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
19 JANUARY 1, 2014, IN THE DETERMINATION OF THE ASSESSOR, IN HIS OR  
20 HER SOLE DISCRETION, a residential improvement ~~shall~~ MAY be deemed  
21 to be "integral to an agricultural operation" for purposes of  
22 sub-subparagraph (A) of this subparagraph (I) if an individual occupying  
23 the residential improvement either regularly conducts, supervises, or  
24 administers material aspects of the agricultural operation or is the spouse  
25 or a parent, grandparent, sibling, or child of the individual.

26 **SECTION 2. Act subject to petition - effective date -**  
27 **applicability.** (1) This act takes effect January 1, 2014; except that, if a

1 referendum petition is filed pursuant to section 1 (3) of article V of the  
2 state constitution against this act or an item, section, or part of this act  
3 within the ninety-day period after final adjournment of the general  
4 assembly, then the act, item, section, or part will not take effect unless  
5 approved by the people at the general election to be held in November  
6 2014 and, in such case, will take effect on the date of the official  
7 declaration of the vote thereon by the governor.

8 (2) This act applies to property tax years commencing on or after  
9 the applicable effective date of this act.