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Amending 39-1-103 (6) (a) (1), Colorado Revised Statutes 1973, Establishing Restoration and Conservation Practices as Factors in the Assessment of Land as Agricultural Land

Colorado General Assembly

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CHAPTER 336

TAXATIONGENERAL PROPERTY TAX — GENERAL PROVISIONS

HOUSE BILL NO. 1361, BY REPRESENTATIVES Burns, Bledsoe, Brinton, Burford, Cantrell, Dick, Durham, Elliott, Flanery, Hayes, Herzberger, Hinman, Marks, Mansari, Neale, Shoemaker, Sprague, Waldow, Wells, Younglund, Boley, Dittmott, Hamlin, Hogan, McCroskey, Quinlan, Showalter, Spano, Strahle, and Zakheim; also SENATORS McCormick, Comer, Darby, DeBerard, Hatcher, Hughes, Kadlecak, Kinnie, Minister, Strickland, Allshouse, Anderson, and Bishop.

A N A C T

AMENDING 39-1-103 (6) (a) (I), COLORADO REVISED STATUTES 1973, ESTABLISHING RESTORATION AND CONSERVATION PRACTICES AS FACTORS IN THE ASSESSMENT OF LAND AS AGRICULTURAL LAND.

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

Section 1. 39-1-103 (6) (a) (I), Colorado Revised Statutes 1973, is amended to read:

39-1-103. Actual value determined — when. (6) (a) (I) Have been used the previous two years and presently is being used for the primary purpose of obtaining a monetary profit by raising, harvesting, and selling crops or by the feeding, breeding, management, and sale of, or the products of, live-stock, poultry, fur-bearing animals, or honeybees, or for dairying and the sale of dairy products, or for any other agricultural or horticultural use of animal husbandry or any combination thereof, OR MUST BE IN THE PROCESS OF BEING RESTORED THROUGH CONSERVATION PRACTICES, INCLUDING RESTING, DEFERRED GRAZING, AND FOLLOWING, and MUST have been classified OR ELIGIBLE FOR CLASSIFICATION as agricultural land CONSISTENT WITH THIS SUBSECTION (6) during the ten years preceding the year of assessment; and

Section 2. **Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

Approved: May 22, 1975