



DELTA COUNTY, COLORADO
DEBBIE GRIFFITH, COUNTY ASSESSOR

County Courthouse • 501 Palmer Street • Suite 210 • Delta • Colorado • 81416

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AGRICULTURAL LAND CLASSIFICATION

INFORMATION PACKET

Dear Taxpayer:

This packet provides general information concerning land classification guidelines and qualifications for agricultural land for property tax purposes under Colorado Revised Statutes (C.R.S.) and Colorado Division of Property Taxation (DPT) regulation. These laws and regulations set forth specific requirements that the assessor must evaluate before an agricultural land classification can be granted. This packet is designed to help you determine if you believe that your land may qualify for agricultural classification. It is not intended as an all-encompassing document and ultimate determination of property classification rests with the assessor. Colorado law does not give presumption in favor of agricultural classification. The property owner must demonstrate qualifying agricultural use for the assessor to grant agricultural classification.

Some of the information contained herein is derived from Colorado Statute, and Colorado Division of Property Taxation regulations and publications.

Please note that, effective with the 2012 Tax Year and for subsequent years, Colorado Statutes changed regarding the classification of land underlying a residence located on a farm or ranch when the residence IS NOT used as “integral to an agricultural operation.” Please read the instructions for the Agricultural Land Classification Questionnaire contained in this packet for the statutory definitions.

It is the goal of this office to assure that all property located in Delta County is properly classified for property taxation purposes. We appreciate your cooperation in this effort. Please feel free to contact our office if you have questions.

Sincerely,

Debbie Griffith
Delta County Assessor

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DELTA COUNTY ASSESSOR'S OFFICE

AGRICULTURAL LAND CLASSIFICATION POLICY & PROCEDURE

AGRICULTURAL LAND DESIGNATION

Before appraisal of the property begins, the proper designation of the land as "agricultural" or as "all other property" must take place. First, land must meet the statutory definition set forth in § 39-1-102(1.6)(a), C.R.S., in order to be entitled to an agricultural land designation and to be valued based on its earning or productive capacity.

The assessor evaluates all facts and circumstances must for each case when making the decision of whether land qualifies as agricultural land within the meaning of the Colorado statutes. Resolution of borderline cases depends on physical inspection, knowledge of pertinent appellate and Supreme Court cases, and the use of sound judgment.

STATUTORY CRITERIA

- I. Zoning [§ 39-1-102(1.6)(a)(I), C.R.S.]
 - A. Whether located in an incorporated or unincorporated area and regardless of the uses for which the land is zoned.
 1. In town, or out of town
 2. In a subdivision or not
 3. Zoning does not matter
- II. Current Use [§ 39-1-102(1.6)(a)(I), C.R.S.]
 - A. Used the previous two years, and
 - B. Presently being used as a farm or ranch.
 - Agricultural classification requires actual use as a farm or ranch during a three-year period.
 - Property beginning the agricultural use must wait until the third year to receive the classification. (except for decreed water right)
- III. Farm [§ 39-1-102(3.5), C.R.S.]
 - A. Produces agricultural products
 - B. Products grown in soil of land
 - C. Primary purpose of growing products is to obtain monetary profit.
 - A full cycle of agricultural farming activity includes planting, growing, harvesting and selling product.
- IV. Ranch [§ 39-1-102(13.5), C.R.S.]
 - A. Grazes livestock
 - B. Use of the grazing livestock is to obtain monetary profit.

- Two-prong test : 1) animals must graze 2) the use of the animals must be to derive a profit.

V. Livestock [§ 39-1-102(13.5), C.R.S.]

A. Domestic animals:

The determination of whether animals are domestic or not is important to the understanding of the definition of grazing livestock.

The Division of Property Taxation developed suggested criteria when classifying animals as domestic:

1. The animals can be bought and sold. A bill of sale is typically provided when transferring ownership of the animal.
2. Veterinary and other services are provided for the health of the animals.
3. The animals are not the property of the state of Colorado. All wildlife (undomesticated animals) are the property of the state and permission is required of the state to own and confine species which are typically found in the wild.
4. The animals are confined to the property and shelter may be provided.
5. The animals can be approached by man without undue alarm and are accustomed to the presence of man.
6. The animals are intended to serve man in some capacity as food for animal or human consumption, for draft, or for breeding for resale and are being managed for the benefit of man.
7. The animals are identifiable by brands, tags, or tattoos. Satisfying the majority of the above criteria provides a strong case for defining animals as domestic animals. However, undue emphasis should not be placed on any one criterion when determining whether animals meet the definition of livestock. The livestock must graze the land as part of the ranch definition.
8. Use of the livestock [§ 39-1-102(13.5), C.R.S.]
 - a) Food for human or animal consumption
 - b) Breeding
 - c) Draft, or
 - d) Profit

Animals which are not used for these purposes do not meet the definition of a ranch, regardless of whether the land owner makes a profit from the grazing of such animals or not.

The landowner need not own the livestock to qualify as a ranch.

The owner of the livestock must be engaged in an agricultural endeavor from the raising of livestock.

For example, a landowner who leases his land for the grazing and boarding of pleasure horses owns land that does not qualify as a ranch. Since they are not being bred or sold for profit, the horses are not livestock for the primary purpose of obtaining a monetary profit under the statutory definition. Land leased to the owner of horses being raised for breeding or sale would qualify as a ranch assuming the rest of the statutory conditions were met.

VI. Conservation [§ 39-1-102(1.6)(a)(I), C.R.S.]

The consideration of land being restored through conservation, yet retaining an agricultural classification is only relevant to land currently classified agricultural. In other words, an agricultural classification would never be given to land claiming conservation but not already classified as agricultural. Various types of conservation include:

- A. Letting land lie fallow
- B. Restricting grazing to reestablish grass growth
- C. Tillage of soil to allow for retention, rather than runoff, of water and soil
- D. Retirement of cropland via replanting of native grasses
- E. Planting wind breaks to prevent soil erosion
- F. Government programs such as the CRP
- G. Statutory requirement

- (1) The owner/operator claiming that the land is being restored through conservation practices must be able to establish the type of conservation program or plan approved by an appropriate conservation district as if the land has been placed in a CRP. Supporting documentation of the type of conservation must be provided by the taxpayer.

Conservation practices are not to be confused with conservation easements.

VII. Continuity [§ 39-1-102(1.6)(a)(I), C.R.S.]

- A. Land must continue to have agricultural use
 - B. The use must not be interrupted
- Failure of a parcel to meet the agricultural land definition for one year is the required basis for reclassifying agricultural property.

For information on conservation easements, forest land, and decreed water rights as they pertain to agricultural land classification, please contact the Assessor's office.

ADMINISTRATIVE CRITERIA

I. Physical review

- A. Grazing livestock or recent evidence of grazing activity
- B. Preparation/planting/harvesting crops
- C. Topography and physical geology of the land
- D. Size (not a requirement – for review only)
- E. Accessibility
- F. Farm/ranch outbuildings
- G. Ag machinery and equipment

- H. Aerial photos
 - I. Soil capability
 - J. Fence
 - K. Livestock water
 - L. Irrigation ditches/canals
 - M. Evidence of soil conservation practices
- II. Taxpayer documentation
- A. IRS Form 1040F (or equivalent)
 - B. Leases
 - C. Receipts for services rendered and items purchased
 - D. Brand inspection certificates
 - E. Participation in Government programs
 - F. Ownership of irrigation water shares
 - G. Sales invoices of Ag products or livestock
- III. Agricultural land classification questionnaire
- The agricultural land classification questionnaire is designed to be used in situations where the surface use of the land is uncertain. Situations that might cause such uncertainty include, but are not limited to, transfers of ownership, especially when the original parcel is to be split into one or more parcels under separate ownership.
- A. Mailed only when additional information is required for determination of agricultural use
 - B. Remains classified until actual use changes or assessor discovers that classification is in error
 - C. Failure to supply information is insufficient reason for reclassification, § 39-1- 103 (5)(c), C.R.S.
- IV. Specific Criteria
- Answers to the questions could be relevant when determining if land is used as a bona fide farm or ranch and is therefore eligible for agricultural valuation:
- A. How is the parcel currently being used, what is the predominant use, and has the use changed over the previous two calendar years?
 - B. How are adjacent properties used?
 - C. What is the extent of production from the land?
 - D. How many animals are grazed on the land?
 - E. What is the ratio of agricultural use to other uses of the land?
- V. General Criteria
- Answers to the following questions will assist the assessor in the determination of whether the land is used as a bona fide farm or ranch, each of which may or may not be applicable to individual situations.
- A. What is the size of the parcel or parcels used; in particular, is the size economically compatible with the agricultural use to which the land is devoted?
 - B. What is the general character of the neighborhood and location of the subject property in relation to urban areas and services?
 - C. Has a subdivision plan been submitted for the subject property or adjacent properties?

TAXPAYER DOCUMENTATION

The following includes documentation that the assessor can reasonably request, along with the agricultural land classification questionnaire, for further analysis of parcels requesting an agricultural designation. However, failure of the taxpayer to supply information requested cannot be the sole reason for denying the agricultural designation.

- IRS Form 1040F (or equivalent).
- Leases from the property owner to a lessee that grazes livestock or grows agricultural products on the lessor's land. *In some instances, the assessor may also require affidavits signed by the lessee under penalty of perjury that states the exact nature of agricultural endeavor engaged in on the lessor's property, as well as the fiduciary relationship between the lessor and lessee—especially in cases where a lease is unwritten or terms of the lease are ambiguous.*
- Receipts for services rendered and items purchased relevant to the agricultural operation.
- Brand inspection certificates.
- Enrollment documents from Federal Agricultural programs.
- Ownership of irrigation water shares.
- Sales invoices of Agricultural products or livestock sold.

Samples of documentation may be found on the following pages.

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
▶ See instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2000

Attachment
Sequence No. **14**

of proprietor Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.
CATTLE FEEDLOTS

B Enter code from Part IV ▶ **112112**

C Accounting method: (1) Cash (2) Accrual

E Did you "materially participate" in the operation of this business during 2000? If "No," see page F-2 for limit on passive losses. Yes No

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1			
2 Cost or other basis of livestock and other items reported on line 1	2			
3 Subtract line 2 from line 1			3	
4 Sales of livestock, produce, grains, and other products you raised			4	8,637
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b
6a Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election	7a		7a	
b CCC loans forfeited	7b		7c Taxable amount	7c
8 Crop insurance proceeds and certain disaster payments (see page F-3):				
a Amount received in 2000	8a		8b Taxable amount	8b
c If election to defer to 2001 is attached, check here ...▶ <input type="checkbox"/>			8d Amount deferred from 1999 ..	8d
9 Custom hire (machine work) income			9	
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)			10	
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51			11	8,637

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4 - also att. Form 4562)	12				
13 Chemicals	13				
14 Conservation expenses. (See page F-4)	14				
15 Custom hire (machine work)	15	347			
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	3,039			
17 Employee benefit programs other than on line 25	17				
18 Feed purchased	18	2,724			
19 Fertilizers and lime	19	850			
20 Freight and trucking	20				
21 Gasoline, fuel, and oil	21	83			
22 Insurance (other than health)	22	140			
23 Interest:					
a Mortgage (paid to banks, etc.)	23a				
b Other	23b				
24 Labor hired (less employment credits)	24				
25 Pension and profit-sharing plans	25				
26 Rent or lease (see page F-5):					
a Vehicles, machinery, and equipment	26a				
b Other (land, animals, etc.)	26b		1,013		
27 Repairs and maintenance	27		2,732		
28 Seeds and plants purchased	28				
29 Storage and warehousing	29				
30 Supplies purchased	30		404		
31 Taxes	31		28		
32 Utilities	32				
33 Veterinary, breeding, and medicine	33		588		
34 Other expenses (specify):					
a Bank Fees	34a		10		
b Brand Inspection	34b		9		
c Legal/Accounting	34c		350		
d Salt	34d		36		
e Telephone	34e		150		
f	34f				
35 Total expenses. Add lines 12 through 34f	35		12,503		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36			-3,866	

If you have a loss, you must check the box that describes your investment in this activity (see page F-6).
If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
If you checked 37b, you must attach Form 6198.

} 37a All investment is at risk.
37b Some investment is not at risk.

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)
 Attach to Form 1040. See instructions.
ARAPAHOE COUNTY PASTURE

Department of the Treasury
 Internal Revenue Service (99)
 Name(s) shown on Form 1040

Your Social Security Number

 Employer Identification Number (EIN), if any

A Did you actively participate in the operation of this farm during 2000? See instructions Yes No

Gross Farm Rental Income -- Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Total cooperative distributions (Form(s) 1099-PATR)	2a	
		2b	Taxable amount
3a	Agricultural program payments. See instructions	3a	
		3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans. See instructions:		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
		4c	Taxable amount
5	Crop insurance proceeds and certain disaster payments. See instructions:		
a	Amount received in 2000	5a	
		5b	Taxable amount
c	If election to defer to 2001 is attached, check here <input type="checkbox"/>	5d	Amount deferred from 1999
6	Other income, including federal and state gasoline or fuel tax credit or refund. See instructions	6	600.
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41	7	600.

Expenses -- Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses. See Schedule F instructions -- also attach Form 4562	8	122.	21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease. See instructions:		
10	Conservation expenses. (See instructions)	10		a	Vehicles, machinery, and equipment	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc)	22b	
12	Depreciation and Section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21. See Schedule F instructions	13		24	Seeds and plants purchased	24	
14	Feed purchased	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies purchased	26	
16	Freight and trucking	16		27	Taxes	27	2.5.
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	19a		a	PROFESSIONAL FEES	30a	8.
b	Other	19b		b		30b	
20	Labor hired (less employment credits). See Schedule F instructions	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g	31	155.				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you must go on to line 33	32	445.				
33	If line 32 is a loss, you must check the box that describes your investment in this activity. See instructions	33a					All investment at risk
		33b					Some invmnt not at risk
	You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39	33c					

PASTURE LEASE

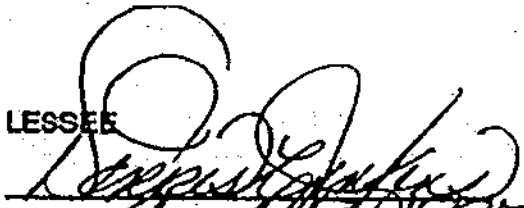
This Lease made this 9th day of March, 1997 between [REDACTED] ("Lessor") and [REDACTED] [REDACTED] Parker, CO 80134. (Lessee)


The Lessor hereby leases to Lessee, for pasture purposes only, approximately 40 acres of land in Arapahoe County, Colorado, and described as:

SW 1/4, SE 1/4 of Section 31
Township 5 South
Range 65 West
all in Arapahoe County, Colorado

1. The term of the lease shall be for a period ^(2007 ARG, CAG) beginning between April 15, 1997 and April 30, 1997 and ending between October 1, ^{2007 ARG, CAG} 1997 and October 31, 1997. Should this lease begin other than the first of April or end other than the first or thirty-first day of October, then the first and last months' rent shall be prorated for the actual number of days.
2. Lessor and Lessee shall mutually determine in April and maximum number of units to be grazed.
3. Lessee will pay Lessor a monthly rental rate of Fifty Dollars (\$50) in advance.
4. Lessee will provide, at Lessee's expense, transportation, care, supplements, salt, veterinarian supplies and services and all matters relating to the husbandry of the livestock placed on the premises by Lessee.
5. Lessee shall be responsible for maintaining all fences, gates, water lines, and tanks in good repair, sufficient to contain any and all livestock on the leased premises at all times.
6. Any losses of livestock will be at the sole risk of the Lessee.
7. Tenant agrees to commit no waste, and any spraying, vaccination, etc. will be carried on in an environmentally sound fashion. Tenant shall not remove any trees or shrubs.
8. Lessee shall provide Lessor with evidence of liability insurance to cover all lease operations, naming Lessor as an additional insured. Lessee hereby waives any and all rights of subrogation against Lessor.
9. Lessor shall defend and hold harmless, Lessor from any and all claims which may arise from Lessee's operation on Lessor's premises.
10. Lessor may graze up to three head of livestock on the premises without charge. Such use by the Lessor shall not change the terms of this lease or the responsibilities or liabilities of the parties hereto.
11. If Lessee is in violation of any terms or provisions of this lease, then Lessor may terminate this lease with five days' notice.

- A. Lessor makes no representations concerning the existing condition of fencing, if any, that may exist on the subject premises. Lessee agrees to inspect the subject property, and any existing fencing, prior to turning out any livestock. Lessee agrees to notify lessor in writing of any problems or concerns lessee may have with the condition of the subject property, or existing fences, prior to turning out any livestock on the property. If lessee notifies lessor in writing of any problems or concerns lessee has with the condition of the property, or existing fencing, prior to turning out cattle, lessor agrees to make a good faith attempt to renegotiate this lease considering any problems or concerns lessee has with the condition of the property or existing fencing.
- B. During the period of this lease, lessee fully understands that all responsibility for any fence erection, maintenance, or repair is solely the responsibility of lessee. It is lessor's express understanding that the lessee will take all reasonable and necessary precautions necessary to safely graze livestock on the subject property in view of the foreseeability of harm to any third persons, on or off the subject property, who may be affected by livestock escaping from the leased premises.
- C. Lessor and lessee agree that the contemplated activity between the parties for lessee to graze livestock on the subject property does not unavoidably involve an unreasonable risk of harm to third persons on or off the subject property because lessor and lessee agree that lessee will take all reasonable precautions necessary for the safety of such third persons.
- D. It is expressly agreed between lessor and lessee that lessee is solely responsible for any accidents, injuries or loss of livestock which may occur on or off of the subject leased premises. Lessee and lessor expressly agree that if a third party is injured on or off of the subject premises wholly, or partially, due to the activities of the lessee, lessee expressly agrees to hold lessor harmless from any claims made by third persons for personal injuries, property damages, or otherwise. Lessor and lessee expressly agree that if third party claims are asserted for personal injuries or property damages against lessor for injuries or property damage caused wholly, or partially, by the activities of lessee on the leased premises, lessee will reimburse or indemnify lessor for any amounts owed by lessor to such third parties for any claims made by such third parties, even if lessor is deemed to be wholly or partially at fault for such injuries or damages due to any alleged negligent conduct by the lessor.
- E. Lessee agrees to obtain a policy of insurance, covering lessee for liability to third persons for lessee's grazing activity, in at least the amount of \$1,000,000 before turning out any livestock.

LESSEE

DATE: April 17, 1997

LESSOR

DATE: 4/17/97

~~344 Split Rock Rd~~
Bennett

PASTURE RENTED FOR 2001 SEASON

Sept. 1, 2001 to Dec 1, 2001


6 cow-calf units at \$12.00 per month
1 Bull unit at \$12.00 per month

\$72.00 COW-CALF PER MONTH FOR 6 UNITS
\$6.00 Bull unit Sept 1, 2001 to Sept 12, 2001

\$78.00 for Sept
72.00 for Oct
72.00 for Nov

\$222.00 TOTAL FOR THREE MONTHS

CHECK #1848 for \$222.00

	XXXXXXXXXX	02-36611070 2502214	NOV 1848
XXXXXXXXXX	XXXXXXXXXX	DATE 11-26-01	
XXXXXXXXXX	XXXXXXXXXX	\$ 222.00	
Two Hundred Twenty two AND NO/100		XXXXXXXXXX	
FIRST NATIONAL BANK	101 W. Convent Rd Bennett, CO 80102 303-844-4372 Inquiries: 1-800-737-4292	XXXXXXXXXX	
2001 PASTURE SEASON	XXXXXXXXXX		

7 ricks
~~W Bennett~~

FARM LEASE

Parties: This Farm Lease is made and entered into this 31st day of July, 2000, by and between [REDACTED], [REDACTED] ("Landlord"), and [REDACTED], Limited Liability Company, as successor in interest to DV Limited Liability Company, P.O. Box [REDACTED], Denver, Colorado 80201 ("Operator").

Property: The Landlord leases to the Operator the following described property:

See Exhibit A

containing approximately 613 acres.

1. Term: The term of the Lease shall begin on July 31st, 2000 and end on July 31, 2001. Landlord and Operator may, by mutual written consent, extend the lease on a year by year basis thereafter.

2. Rent: The Operator shall pay rent to the Landlord as follows:

One third of all gross crop revenues raised on the land.

3. Expenses: Except as otherwise specified herein, the expenses incident to the operation of the property during the term of this lease shall be paid as follows:

Landlord: 0% Landlord's liability for expenses shall be nonrecourse in nature. The cost as set forth herein, not to exceed \$3.50 per acre, shall be a credit against Landlord's rent receipt.

Operator: 100%

4. Farm Programs: With respect to participation of this farm in government agricultural programs, the division of payments shall be as follows:

Landlord: one third

Operator: two thirds

5. Rent: Crops shall be delivered to an elevator at a commercially reasonable location; Crop revenue shall be issued in

the joint names of the Landlord and Operator.

6. **Assignment - Subleasing:** Operator agrees not to assign this lease to any other person, nor sublease all or any part of the property described herein without the written permission of the Landlord, which will not be unreasonably withheld.

7. **Right to Enter:** The Landlord, its agents or assigns, shall have the right to go upon the premises at any time to inspect the same or to make repairs or improvements thereon, or for any other purpose incidental to the management of the property.

8. **Litigation:** In the event of default by the Operator resulting in the Landlord employing an attorney for the purpose of defending or enforcing any provision of this lease or regaining possession of the property, the Operator agrees to pay the Landlord's reasonable attorney's fees and expenses on demand. Delinquent payments shall draw interest at the rate of 12% per annum.

9. **Default:** All covenants and agreements contained in this lease are declared to be conditions of the lease for the term demised to the Operator. Should the Operator default in the performance of any covenant, condition or agreement contained herein, the Landlord may terminate the Lease as provided herein.

10. **Failure to Perform - Right of Entry:** The Operator agrees that if it fails to plant, cultivate, or harvest the crops, or to control weeds, or do any other act required hereunder for the proper operation and management of the premises at the proper time and in the proper manner, the Landlord may, after giving the Operator written notice of such default, which is not cured within ten days of receipt of such notice, sent to the Operator's last known address by U.S. Mail, postage pre-paid, either (a) declare this lease to be terminated and take immediate possession of the premises, or, (b) enter upon the premises in person or by agent or employee and perform necessary tasks as the Operator should have done, and the Landlord shall add all expenses incurred therewith to the rent to be paid hereunder.

11. **Insolvency of Operator:** The insolvency of the Operator, a receiver being appointed to take possession of all or substantially all of the property of the Operator, the making of a general assignment for the benefit of creditors by the Operator, or the filing by or against the Operator under provisions of the Federal Bankruptcy Code (or any successor law or any state insolvency laws), shall terminate this lease and

entitle the Landlord to re-enter and regain possession of the premises.

12. **Operator's Contribution:** The Operator agrees (a) to follow the agricultural practices that are generally recommended for and that are best adapted to this type of property and this locality, unless other practices are agreed upon by both parties, and (b) to furnish all labor necessary to operate this property.

13. **Care of Property:** The Operator agrees to cultivate the land in accordance with the best approved agricultural practices and in a workmanlike manner, and further agrees to farm on the contour, to use minimum tillage, or no-tillage operations as needed, and to perform such other operations or practices as may be needed for the prevention of soil erosion, the maintenance of soil productivity, and compliance with an SCS-approved conservation plan.

14. **Machinery and Equipment:** The Operator shall be responsible for providing the machinery and equipment necessary for planting and cultivating the crops, and for any other agricultural operations incidental to operating the property covered by this lease. All costs of purchasing, renting, leasing, and operating the machinery and equipment, including the costs of custom operations, shall be paid by the Operator, except as otherwise specified herein.

15. **Weed Control:** The Operator agrees to keep the cultivated areas clean and free from weeds. All costs involved in controlling weeds shall be paid by the Operator except as otherwise specified herein.

16. **Improvements Made by Operator:** It is mutually understood and agreed between the parties hereto that all buildings, fences and improvements of every kind and nature that may be erected upon the above described property during the term of this lease by the Operator with the prior written consent of the Landlord shall be deemed as additional rent and shall inure to the premises and become the property of the Landlord unless permission to erect and remove the same shall be obtained beforehand in writing, and made a part of this lease. Notwithstanding anything in this lease to the contrary, Operator shall not erect, construct or build any permanent or temporary structure upon the property without the Landlord's prior written consent.

17. **Insurance:** The Operator shall carry the following types and

minimum coverages of insurance: (a) worker's compensation insurance in compliance with the laws of Colorado, (b) comprehensive general liability insurance with respect to the Operator's use and occupancy of the premises and operations incidental thereto, with limits of not less than \$1,000,000 for bodily injury liability each occurrence, and \$1,000,000 for property damage liability each occurrence. Landlord shall be named as an additional insured under the Operator's comprehensive general liability insurance.

As evidence of the above, the Operator shall submit to the Landlord certificates of insurance.

18. **Indemnification:** Operator shall indemnify and defend Landlord and hold Landlord harmless from and against every claim or demand with respect to bodily injury (including death), property damage, nuisance, or other loss or damage of any kind (including attorneys' fees and costs incurred by Landlord) caused or alleged to be caused by Operator (including Operator's employees, agents, representatives, or invitees), or otherwise arising out of or connected with Operator's use or occupancy of property or Operator's activities on or about the property.

19. **Expiration of Term:** The Operator covenants with the Landlord, at the expiration of the term of this lease, to yield up possession to the Landlord, in as good order and condition as when the same was entered upon by the Operator, loss by fire or ordinary wear and tear excepted. If the Operator fails to deliver up said premises, the Operator agrees to pay the Landlord \$1,000 per day for all time that it may continue in possession of the premises after the expiration of this lease.

20. **Binding on Heirs:** Except as may be mutually agreed by the parties, the provisions of this lease shall be binding upon the heirs, executors, administrators, and successors of both the Landlord and the Operator in like manner as upon the original parties. The rights referred to herein shall not include subleasing or assignment as set forth above.

21. **Partnership Not Created:** This lease shall not be construed as giving rise to a partnership, and neither party shall be liable for debts or obligations of the other without written consent, and the Operator has no authority to incur any obligation on behalf of the Landlord.

22. **Notices:** Except as otherwise expressly provided by law, any and all notices or communications required or permitted by

this lease or by law to be served on or given to either party hereto by the other party shall be in writing and shall be deemed to be duly served and given when personally delivered, deposited in the United States mail, certified mail, pre-paid, addressed to said party as shown herein.

23. **Farm Programs:** Participation of this property in any offered program of the United States Department of Agriculture for crop production control, and the observance of the terms and conditions of same shall be at the opinion of the Operator, provided, however, that the Operator shall (regardless of whether it is participating in such programs) certify acres annually with the county ASCS office. Failure to certify acres shall constitute a default under this lease.

24. **Early Termination:** Landlord reserves the right to terminate this lease as to all or any portion of the property at any time upon ten (10) days written notice to Operator and payment of the sum of (i) fifty dollars (\$50) for each acre or portion thereof to which Landlord's termination applies after planting; and (ii) the sum of twenty dollars (\$20) for each acre or portion thereof to which Landlord's termination applies before planting. In addition to the foregoing, Landlord reserves the right to terminate this lease as to any one hundred (100) acres, within any twelve month period without any compensation to Operator upon one hundred and twenty (120) days written notice to the Operator.

25. **Termination - Compensation for Work Done:** The Operator agrees to surrender possession of the property upon termination of this lease without any right to claim any compensation for services rendered or growing crops.

26. **Possession - Liability:** The Landlord shall not be liable for its failure to deliver possession of the premises for any cause beyond its control.

27. **Extension of Term - Amendments:** The parties hereto agree that no act of either party or both parties hereunder shall be construed as an extension of the lease or any change in its terms unless the same is reduced to writing and signed by both parties.

28. **Oil, Gas and Minerals:** This lease is subject to all oil, gas or mineral leases heretofore or hereafter executed by the Landlord. The Operator agrees to allow exploration companies to enter upon the leased premises and undertake such exploration and drilling as may be proper, at any time upon agreement by the exploration companies to pay for all damages to growing crops of

the Operator. The Operator shall be notified by the Landlord of known or anticipated oil, gas or mineral exploration activity.

29. General: It is mutually understood and agreed that this lease shall be governed by the laws of the State of Colorado.

30. Facsimile: For all purposes of this Contract, including notice, delivery, and execution of all instruments, understandings, and agreements, the parties agree that facsimile copies signed and initialed in counterpart, shall be deemed to be originals binding upon the parties hereto.

IN WITNESS WHEREOF, the parties hereto have signed this lease on the date first above written.

Operators:

[REDACTED] Limited Liability Company

[REDACTED] J
by: [REDACTED]
("Operator")

Landlord:

[REDACTED] Ltd.

[REDACTED]
by: [REDACTED] General Partner
("Landlord")

AGRICULTURAL LEASE

THIS LEASE, made this 16 day of Apr, 2001, between ~~Aracahon~~
~~Partnership~~, lessor and ~~XXXXXXXXXX~~, lessee, shall become effective upon termination of the lease
with the prior lessor on or about June 13, 2001.

WITNESS, that for and in consideration of the sum of Four Hundred Thirty-Eight and no/100
Dollars (\$438.00), per annum, lessor hereby leases to the lessee, for agricultural use only, as
hereinafter set forth, the following lands situated in the County of Arapahoe, State of Colorado, with
the appurtenances thereunto belonging, to wit:

Approximately 97.4 acres contained in the East one-half of the Northwest quarter and the East
one-half of the East one-half of the West one-half of the Northwest quarter of Section No. 26,
Township No. 5 South, Range, No. 67 West of the 6th Principal Median ("Subject Property"), for
the terms commencing on the first day of June, 2001 and ending on the first day of June, 2002.

 Lessee agrees as follows:

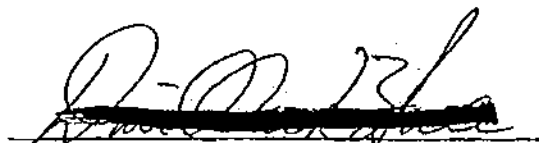
1. On or before June 1 of each year that this lease is in effect, to determine the
agricultural use for the Subject Property for that calendar year. The agricultural use shall be limited
to grazing livestock or the cultivation and production of crops. In making the determination, Lessee
shall use his best judgement considering standard farm and ranching practices in Colorado and
intending to maximize his profits. ~~XXXXXXXXXX~~
2. To use Subject Property as determined in 1 and for no other purpose and will not use or permit
the same to be used for any unlawful purpose.
3. To not sublet Subject Property and any part thereof or assign this lease without the written
consent of the Lessor first had and obtained.
4. To keep Subject Property, fences, and improvements in as good condition and repair as the same
now are or may be at any time during said term placed in by the Lessor and to not remove or allow
any other person to remove from said premises any of the fences or improvements thereon and at the
expiration of this lease to surrender and deliver up Subject Property in like good order and condition,
loss by fire, inevitable accident, act of God and ordinary wear and tear expected.
5. To not commit or cause to be committed any waste in, to, or upon said premises or any part
thereof.
6. To not cut or damage or allow to be cut or damaged any timber or standing trees that may be
upon the premises.

This lease may be terminated by the Lessor, upon giving to the Lessee thirty (30) days written
notice of the time when such termination is to become effective and Lessor shall repay to Lessee a
prorated share of the consideration paid hereunder.

It is further expressly understood and agreed that all the covenants and agreements in this Lease
contained shall extend to and be binding upon the heirs, personal representatives and assigns of the
respective parties hereto.



Lessor
~~XXXXXXXXXX~~



Lessee
~~XXXXXXXXXX~~

DEED OF STOCK BRAND A 33829

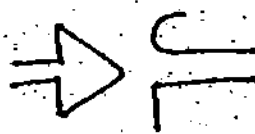
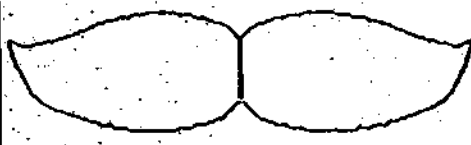
KNOW ALL MEN BY THIS DEED, That [Redacted]
Owners Name(s)

whose complete mailing address is [Redacted]
(PO Box or Street address)

Watkins, CO 80137
(City, State and Zip Code)

desiring to adopt a brand to be used for the purpose of marking and branding cattle and horses or sheep and goats in the county or counties of ARAPAHOE

in the State of Colorado, under and by virtue of the provisions of the Laws of Colorado in such case made and provided, do hereby adopt and claim the exclusive right to the use of the device or brand of which the following is a facsimile, viz:

BRAND	EAR MARKS
	 <p style="text-align: center;">RIGHT LEFT</p>

Owner's Phone Number (optional)

5
area code and phone number

TO BE HELD AS:
(please mark one)

- Joint tenants
- Tenants in common
- Individually
- Company, corporation, partnership, trust, etc.

[Redacted Signature]
Signature

[Redacted Signature]
Additional Signature(s)

STATE OF: Colorado (ss)

COUNTY OF: Denver

The foregoing instrument was acknowledged before me this 27th day of Sept, 2000
by Lisa Keith owner(s)

My commission expires: 7-03-2003

[Redacted Signature]
Witness my hand and official seal
NOTARY PUBLIC

Please complete between double lines only.

Recorded at State Board of Stock Inspection Commissioners, September 29, 2000

in Brand Deed Book N31 Page(s) 106

[Redacted Signature]
BRAND COMMISSIONER

Complete and notarized deed must be returned for recording within 30 days from date below along with applicable fees.

09/13/2000

(reverse side may be used for additional notarized signatures or if additional notary space is needed)

ALL VACCINATIONS MUST BE PROMPTLY REPORTED

COOPERATIVE STATE-FEDERAL BRUCellosis ERADICATION PROGRAM
BRUCellosis CALFHOOD
VACCINATION RECORD

6203910

U.S. DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE
VETERINARY SERVICES

STATE Illinois	COUNTY Peoria	POST OFFICE Peoria	OWNER NUMBER 841516694	IDENTIFICATION NUMBER 841516695	DATE 7-11-68
FIELD NUMBER	OWNER NAME [REDACTED]	OWNER ADDRESS [REDACTED]	OWNER CITY [REDACTED]	OWNER STATE Ill	OWNER ZIP CODE 61602
KIND OF HEAD <input checked="" type="checkbox"/> DAIRY <input type="checkbox"/> BEEF <input type="checkbox"/> MIXED	FEARS <input type="checkbox"/> VBS	AGE (MO) 100	BREED [REDACTED]	SEX [REDACTED]	PRE-GRADING TATTOO [REDACTED]

OWNER'S FIRST NAME [REDACTED]	OWNER'S LAST NAME [REDACTED]	STREET ADDRESS [REDACTED]	CITY [REDACTED]	STATE Ill	ZIP CODE 61602
VACCINE USED DF-1	SERIAL NUMBER 419	DOSEAGE <input checked="" type="checkbox"/> FULL <input type="checkbox"/> REDUCED	EXPIRATION DATE 8-12-68	CERTIFICATION FOR PAYMENT <input type="checkbox"/> FEDERAL EMPLOYEE <input type="checkbox"/> PRIVATE BASIS <input checked="" type="checkbox"/> STATE COUNTRY <input type="checkbox"/> COUNTY	

CERTIFY THAT: (1) I have vaccinated with Strain 19, labored and estraged or otherwise properly identified all calves in accordance with the Brucellosis Day & R, and recorded all information as prescribed by State regulations; (2) when payment is claimed, program expenses will be paid in accordance with agreement number below as printed hereon or will be paid from any other source.

Signature: **[Signature]** Date of Vaccination: **7-11-68** Green Code: **5440**

CERTIFICATION OF OWNER OR WITNESS
I certify that these calves listed hereon were vaccinated and identified by the above named owner.

OWNER'S SIGNATURE [Signature]	DATE 7-11-68
CERTIFICATION FOR RE-ESTABLISHING VACCINATION STATUS <input type="checkbox"/> I have labored & animals previously vaccinated in accordance with State regulations (see 160.10) and have labored them as shown.	

OWNER



COLORADO DEPARTMENT OF AGRICULTURE
STATE BOARD OF STOCK INSPECTION

No. **B216469**

No. Cattle

Horses

Date 11/9/20

Cattle Movement

Owned by

~~REDACTED~~

Stocker

Shipped from

HEMMETT CO

Entering Feedlot

Sold to

SHANE

Fat Cattle

Shipped to

SHANE

Private Feed

NO. HD.

BREED/SEX

BRANDS

POST.

NO. HD.

BREED/SEX

BRANDS

POST.

1	RED ANGUS / COB				1	WDBK-FD		

Insp. Fee \$ 10.00

No Br. Off. Mig. \$ _____

TOTAL FEES DUE \$ 10.00

Movement Authorized By

Inspector Signature

[Signature]

PROMOTIONAL FEES

Beef Council \$ _____

Horse Board \$ _____

This is to certify that I have this day inspected, according to law, above described livestock.
Original Copy White-Official/Second Copy Yellow-Inspector/Third Copy Blue-Sale of Sale of Movement Authority/From Copy Pink-Shipper or Seller's Copy.
PAID: Yes No Check or Cash

NOTE: If valid transaction, bill of sale portion is required to be completed and signed properly.

Ref 1973 STATE OF COLORADO
CRS 35-54-103 COUNTY OF: _____ DATE _____ 20__

This is to certify that I, the undersigned seller, have this day sold and delivered to the undersigned buyer certain livestock described below. The title I hereby transfer and guarantee to defend against all lawful claims.

No. Hd.	Age	Color, Breed, Sex	Hold Brand	Old Brands	Regs. #	Earmarks

Seller's Signature _____ P.O. Address _____

Buyer's Signature _____ P.O. Address _____

Witness's Signature _____ P.O. Address _____

Witness must be legal resident of the county where transaction of above livestock takes place.

9-85 FIELD HARVEST RECORD

PRODUCER NAME [REDACTED] PAGE NO. [REDACTED]

CROP *H/W/Wheat* INSURANCE UNIT NO. [REDACTED] PLANTED ACRES [REDACTED]

FIELD ID	DESCRIPTION	HARVESTED ACRES
1	NE 1/4 on the Homestead	36

WEIGHT METHOD SYMBOLS
 COMMERCIAL SCALE WEIGHT - C
 FARM SCALE WEIGHT - F
 NO SCALE WEIGHT (Estimated) - H

BIN ID	BIN LOCATION DESCRIPTION
A	end Bin West of Barn

FOLD

Before Dock

DATE	FIELD ID	LOAD NO. (Scale Ticket No.)	SALE COMMER. STORAGE (Circle One) (bu., tons, lbs.)	FARM STORAGE (Circle One) (bu., tons, lbs.)	FARM BIN ID	WEIGHT SYMBOL	REMARKS (Moisture, truck no., etc.)
<i>July 2000</i>							
10-20	1	10501	16,800			C	14%
10-20				300		N	
7-4	King	7375	39980	666.33		C	K
7-4	..	7379	40740	679.00		C	D
<i>Shares</i>							
<i>[REDACTED] 2/3 (89,888 bushels)</i>							
<i>[REDACTED] 1/3 (29,960 bushels)</i>							
<i>Street through Roggenville or at Commerce City grain</i>							
SUB-TOTAL			80720	1345.33			

CUT ALONG LINE

FOLD

COOP
 ROGGEN FARMER'S ELEVATOR ASSN.
 GRAIN • BEANS • FERTILIZERS & CHEMICALS
 PETROLEUM • PROPANE
 (303) 848-5505 • Roggen
 (303) 732-4332 • Roggen
 1-800-501-4820
 (203) 281-2902 • MOBILE
 Roggen, CO 80652
 Roggen FAX (303) 848-5508
Roggen - Orphan & Ryan

TERRY F. SEELHOFF
 General Manager

ROGGEN FARMER'S ELEVATOR ASS'N
ROGGEN, COLORADO

054098

1000002578

07/19/00

WHEAT

SETTLEMENT NO. 051370-P

CONT. NO	SHEET NO	BUSHELS	PRICE	
5038521-01	041397-01	447.36	2.59000	1158.66
				DOCKAGE DISCOUNT -8.97
				BRAIN ASSESSMENT -4.47
				GRADE AND INSPECT FEE -6.50
				STORAGE CHARGE -2.24

AFE

TOTAL UNITS 447.36 GROSS AMOUNT 1158.66

Roggen Farmers Elevator Assoc.
36401 Weld Co. Rd. 24 1/2
P. O. Box 8
Roggen, Colorado 80652-0008

TOTAL DEDUCTIONS -22.18

NET AMOUNT *****1136.48

Deposited by mail →
on 7-21-00 ✓

STOCK

Building Supply

TYPE OF TRANSACTION		STORE NAME/NUMBER					
DELIVERY TICKET		DENVER BUILDER					
SOLD TO:		SHIP TO: (SAME AS SOLD TO UNLESS NOTED BELOW)					
CASH SALES-DENVER 1355 W. 52ND AVENUE DENVER CO 80221		[REDACTED] [REDACTED] BENNETT				CO 80102	
CUST. CODE	TRANS. NO.	TRANS. DATE	STORE NO.	SALES BY	SALES MAN	ORDER NO.	SHIP DATE
DCASHDB	88:16	130505 070301	1 00	80		120001	
P.O. NUMBER		ORDERED BY		PHONE	SALESMAN		
E LANES		GUSTAVO			Daryl Becker		
ITEM	QUANTITY ORDERED	DESCRIPTION	UNITS	PRICE/UNIT	EXTENSION		
1 SFIMP	2645	*SF IMPERIAL RIB 29GA GRAY 34/21' 12/10'	2645.000	0.520EACH	1375.48		
3 SFIMP	2155	*SF IMPERIAL RIB 29GA REGAL WHIT 4/22' 4/20' 4/18' 4/16' 4/14' 4/12' 34/8'	2155.000	0.520EACH	1120.60		
6 20RCAP	5	20" RIDGE CAP 10'6" GRAY	5.000	15.970EACH	79.85		
7 37KEY20	2	KEYSTONE PIECE CUSTDA 12" X 20"	2.000	4.610EACH	9.22		
8 23J78	10	J-CHAN 10'6" PAINTED 7/8" THROAT	10.000	3.950EACH	39.50 EF		
9 23AJ78	3	J-CHAN 16' PAINTED 7/8" THROAT	3.000	6.350EACH	19.05 EF		
10 130CSLS	4	5" O/S CORNER TRIM 16' PAINTED	4.000	17.120EACH	68.48		
11 130CS	6	5" O/S CORNER TRIM 10'6" PAINTED	6.000	10.270EACH	61.62 EF		
12 22C8C10	3	CANNONBALL TRACK COVER 10'6" PNT	3.000	9.800EACH	29.40 EF		
13 26EDP714	3	7-1/4" DOOR POST 16' PAINTED	3.000	9.600EACH	28.80		
14 22Z10	26	Z-FLASHING 10'6" PAINTED	26.000	5.060EACH	131.56 EF		
15 10BAS10	16	1" BASE TRIM 10'6" PAINTED	16.000	5.510EACH	88.16		
16 1SIMPADH	34	IMPERIAL RIB 1/8" CLOS STRIP W/AD	34.000	0.780EACH	26.52 WH		
17 0SIMPADH	34	IMPERIAL RIB 0/8" CLOS STRIP W/AD	34.000	0.780EACH	26.52 WH		
18 PLY1120Y	3000	1/4" HEX SCREW FASTENER GRAY	3000.000	71.230PCS	213.69 WH		
19 PLY1120W	2500	1/4" HEX SCREW FASTEN. REGAL WHT	2500.000	71.230PCS	178.08 WH		
20 SUN12C	6	36" X 12' CLEAR SUNSKY LITE	6.000	57.060EACH	342.36 EF		
21 PF12TRK	2	12" CANNONBALL TRACK	2.000	41.650EACH	83.30 EF		
22 PFSPLCOL	1	CANNONBALL TRACK SPLICE COLLAR	1.000	1.990EACH	1.99 WH		
23 PFCOVBKT	12	CANNONBALL TRACK COVER BRACKET	12.000	1.140EACH	13.68 WH		
24 PFENDPL6	2	CANNONBALL TRACK END PLUG	2.000	1.230PAIR	2.46 WH		
25 FC	1	FREIGHT CHARGE	1.000	150.000EACH	150.00		
FILLED	CHECKED BY	SHIPPED BY	DATE	SUBTOTAL	TAX %	TAX AMOUNT	TOTAL
				4090.67	2.900	114.28	4204.95

ERRORS OR DAMAGE MUST BE NOTED AND CORRECTED ON RECEIPT OF GOODS.
SUBJECT TO TERMS AND CONDITIONS ON THE BACK HEREOF.

Reprints and detail errors subject to correction.

Accepted By _____

Date _____

SALES COPY

** TOTAL PAGE. 02 *

07/03/01 TUE 08:35 [TX/RX NO 7091] 003

WATKINS FEED & SUPPLY
 1688 HUDSON HILE ROAD
 WATKINS, COLORADO 80137
 (303) 261-7743 FAX: 303-261-9493
 CASH SALES 73781
 2001/05/26
 12:46

DESCRIPTION CODE	PRICE	QTY	TOTAL
ENTROLYTE TWIN PACK			
8721901545	6.50	3.00	19.50
GLOVE LATEX			
GELOVELATEX	0.10	2.00	0.20
FORAGE BAL CUBE 2K			
3416	6.15	1.00	6.15
HALTER CALF TURN OUT			
300CF	12.99	1.00	12.99
SUB TOTAL:			38.84
GST		1.44	
TOTAL INCL GST :			40.28
TENDERED			40.28
CHANGE			0.00
SALES REP. - 0 :			
PAYMENT METHOD: CREDIT CARD			
THANK YOU!			
WE APPRECIATE YOUR BUSINESS.			

WATKINS FEED & SUPPLY
 1688 HUDSON HILE ROAD
 WATKINS, COLORADO 80137
 (303) 261-7743 FAX: 303-261-9493
 CASH SALES 70689
 2001/03/18
 13:24

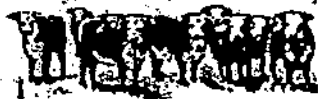
DESCRIPTION CODE	PRICE	QTY	TOTAL
CANINE DISTEMPER, HEPATITIS, ETC			
4580112212	6.99	5.00	34.95
HEARTY HOUND JUNBO BISCUITS			
HHJUNBO	0.75	6.00	4.50
SUB TOTAL:			39.45
GST		1.74	
TOTAL INCL GST :			41.19
TENDERED			41.19
CHANGE			0.00
SALES REP. - 0 :			
PAYMENT METHOD: CHEQUE			
THANK YOU!			
WE APPRECIATE YOUR BUSINESS.			

WATKINS FEED & SUPPLY
 1688 HUDSON HILE ROAD
 WATKINS, COLORADO 80137
 (303) 261-7743 FAX: 303-261-9493
 CASH SALES 72868
 2001/05/05
 12:55

DESCRIPTION CODE	PRICE	QTY	TOTAL
LAYENA CRUMBLES			
6501E	8.35	6.00	50.10
GRAIN BLEND 11%			
7YN1	6.45	2.00	12.90
SUB TOTAL:			63.00
GST		0.00	
TOTAL INCL GST :			63.00
TENDERED			63.00
CHANGE			0.00
SALES REP. - 0 :			
PAYMENT METHOD: SPLIT PAYMENT			
CASH			50.00
CHEQUE			13.00
THANK YOU!			
WE APPRECIATE YOUR BUSINESS.			

WATKINS FEED & SUPPLY
 1688 HUDSON HILE ROAD
 WATKINS, COLORADO 80137
 (303) 261-7743 FAX: 303-261-9493
 CASH SALES 74450
 2001/06/13
 12:13

DESCRIPTION CODE	PRICE	QTY	TOTAL
LAYENA CRUMBLES			
6501E	8.35	4.00	33.40
GRAIN BLEND 11%			
7YN1	6.45	2.00	12.90
SALT BLK			
4	4.95	1.00	4.95
NURSE CHOW 200			
1017025	24.99	1.00	24.99
SUB TOTAL:			76.24
GST		0.00	
TOTAL INCL GST :			76.24
TENDERED			76.24
CHANGE			0.00
SALES REP. - 0 :			
PAYMENT METHOD: SPLIT PAYMENT			
CASH			33.00
CHEQUE			43.24
THANK YOU!			
WE APPRECIATE YOUR BUSINESS.			



STOCKYARDS RANCH SUPPLY Inc.

6990 VASQUEZ BLVD.

COMMERCE CITY, CO 80022

(303) 287-8081

TOLL FREE (800) 443-5022

Date 5/18/99

Sold To

Address

SOLD BY Kathy

CASH

CHECK

VISA

MC

DISC

RETN

PAID OUT

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1	Spence Piers		14 95
2	Steel Bobblers	26.90	53 80
1	8x6 CR Wood Post		9 70
4	bags T-Post Clips	1.50	6 00
			89 45
			6 98
			96 43
	VISA		

N 55315

ROYAL FORMS INC. - ARLINGTON, TX 76010

87-21-00 8-8



DELTA COUNTY, COLORADO
DEBBIE GRIFFITH, COUNTY ASSESSOR

County Courthouse • 501 Palmer Street • Suite 210 • Delta • Colorado • 81416

PHONE: (970) 874-2120 FAX: (970) 874-2482

**GENERAL
&
SUPPLEMENTAL
AGRICULTURAL LAND
QUESTIONNAIRES**

The General Agricultural Land Questionnaire should be completed by the property owner requesting agricultural land classification. If the owner leases his land to another party who engages in agricultural endeavors on the owner's land, the lessee should complete the Supplemental Agricultural Land Questionnaire.

INFORMATION ON COMPLETING THE AGRICULTURAL LAND CLASSIFICATION QUESTIONNAIRE

USE OF FORM: This form is designed specifically for the use of classifying parcels of land wherein the class of land is unknown, questionable, or in contention. The assessor may conduct a physical inspection of the parcel of land in conjunction with the use of this form. Please provide as much written documentation to support your classification and aid in the determination and classification of the parcel.

DEFINITIONS:

"Agricultural land" means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used the previous two years and presently is used as a farm or ranch, as defined in subsection (3.5) and (13.5) of this section, or that is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as "agricultural land", consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. "Agricultural land" under this subparagraph (I) shall not include two acres or less of land on which a residential improvement is located unless the improvement is integral to an agricultural operation conducted on such land. "Agricultural land" also includes the land underlying other improvements if such improvements are an integral part of the farm or ranch and if such other improvements and the land area dedicated to such other improvements are typically used as an ancillary part of the operation. The use of a portion of such land for hunting, fishing, or other wildlife purposes, for monetary profit or otherwise, shall not affect the classification of agricultural land. § 39-1-102(1.6)(a)(I)(A), C.R.S.

"Integral to an agricultural operation" means for purposes of subparagraph (A) of this subparagraph (I) if an individual occupying the residential improvement either regularly conducts, supervises, or administers material aspects of the agricultural operation or is the spouse, or a parent, grandparent, sibling, or child of the individual. § 39-1-102(1.6)(a)(I)(B), C.R.S.

"Farm" means a parcel of land which is used to produce agricultural products that originate from the land's productivity for the primary purpose of obtaining a monetary profit. §39-1-102(3.5), C.R.S.

"Ranch" means a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purpose of this subsection (13.5), "livestock" means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit. § 39-1-102(13.5), C.R.S.

"Actual value determined - when" Once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question. § 39-1-103(5)(c), C.R.S.

INSTRUCTIONS:

If you have any questions or require assistance in completing this form, please contact the County Assessor's office at:

Delta County Assessor
501 Palmer, Suite 210
Delta, CO 81416
Phone (970) 874-2120

The legal description and the total number of acres and property address will be provided by the assessor. If there is a difference, please explain.

1. Indicate what percentage of the property is being used for farming, ranching or any other type of use.
2. Indicate what crops are being planted, grown, and harvested.
3. Indicate the type, ownership, and number of livestock being grazed on the ranch.
4. Explain the type of agreement between the owner of the property and the operator of the farm or ranch.

Parcel No. _____
Account No. _____

Date: _____

DELTA COUNTY ASSESSOR'S OFFICE
501 Palmer, Suite 210, Delta, CO 81416
(970) 874-2120

Agricultural Land Classification Questionnaire

Name _____
Mailing address _____
City _____ State _____ Zip Code _____

Dear Landowner:

PLEASE READ THE DEFINITIONS PRIOR TO THE COMPLETION OF THE FORM.

The Assessor's office has implemented a confirmation program which is designed to correctly classify all agricultural property in the county. This program is gathering pertinent information through physical inspections, agricultural committees, county extension agents, agricultural industry representatives, and responses to questionnaires. To ensure that your property is correctly classified, please provide the following information.

Agricultural land in Colorado is valued by the income approach based on the earning capability of the land (SEE DEFINITIONS ON THE ACCOMPANYING PAGE). If your land is no longer used agriculturally it will be valued based on the applicable approaches to value which will reflect a current market value. In order to make an informed decision on the proper classification, all information will be analyzed. The classification of your property will not be based solely on the information you supply on this questionnaire. ALL RESPONSES WILL BE TREATED AS CONFIDENTIAL INFORMATION.

Legal Description (may be abbreviated)

Total Acres: _____ Physical Location (site address): _____

1. What percentage of the property is used as a Ranch: _____
Farm: _____ Other (Explain): _____
2. If the land is being used as a farm, WHAT CROPS are being cultivated? _____
A) Number of acres planted _____
B) Number of acres harvested _____
3. If the land is being used as a ranch WHAT LIVESTOCK are being grazed?

4. If your land is used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used?

5. If the parcel contains a residence, does the occupant of the residence regularly participate in the agricultural endeavor? _____
6. If not, is the occupant related to anyone regularly participating in the agricultural endeavor? If yes, how so?

To assure that the land is currently being used in an agricultural endeavor; additional information supporting the use may be attached to this form and submitted to our office. **The following information may be considered in determining the current agricultural use.**

- Copy of lease agreement or a receipt of lease payment.
- Account balance sheets.
- 1040F or equivalent form from IRS return.
- Brand inspection certificates.
- Sales invoices of agricultural products or livestock.
- Profit and Loss or financial statements.

Print Name: _____ Telephone: _____

Signature: _____ Date: _____



Delta County Assessor
501 Palmer Street, Suite 210
Delta, CO 81416
Voice (970) 874-2120
Fax (970) 874-2482

Dear Land Lessee:

According to information provided to this office, you have (or have in the past) leased the parcel of land listed on the attached Supplemental Agricultural Land Questionnaire from the property owner in order to grow a crop or to graze livestock. For purposes of this questionnaire, crops are defined as agricultural products actually grown in the ground; livestock are domestic animals that actually graze forage growing from the ground comprising the parcel described on the questionnaire.

For purposes of accurate land classification, we need additional information regarding the actual activities occurring on the parcel described on the questionnaire, including the duration and terms of the lease, and the type(s) of crops grown and/or livestock grazed.

Thank you in advance for your cooperation in completing the questionnaire.

Sincerely,

Delta County Assessor's Office

SUPPLEMENTAL AGRICULTURAL LAND QUESTIONNAIRE

Land Owner Name: _____

Account Number: _____

Parcel Number: _____

**PLEASE COMPLETE THE FOLLOWING QUESTIONNAIRE. CHECK ALL BOXES THAT APPLY.
PLEASE RETURN THE FORM IN THE ENCLOSED ENVELOPE...**

I lease the above-referenced parcel from the land owner for the following purpose(s):

- To grow in the ground a crop or hay that I sell. # of Irrigated Acres _____
- To grow a crop that is fed to livestock that I sell. # of Irrigated Acres _____ # of Head _____
- To grow a crop that is fed to livestock bred to raise offspring that I sell. # of Irrigated Acres _____
of Head _____
- To graze livestock that are sold. # of Head _____
- To graze livestock that are bred and their offspring sold. # of Head _____
- To graze horses that are used for breeding, draft, or profit. # of Head _____
*Please note that, for purposes of property taxation, pleasure horses are NOT considered
"livestock" under Colorado law.*
- To graze or feed livestock for my own use that I do not sell.
- Other _____

I engage or do **not** engage in the activities checked above for the objective of obtaining a monetary profit.

I have leased this parcel from the property owner for the year(s) checked below:

- | | | | |
|--|---------------------------------|-------------------------------|-------------------------------|
| <input type="checkbox"/> 2007 and/or prior | <input type="checkbox"/> 2009" | <input type="checkbox"/> 222; | <input type="checkbox"/> 2013 |
| <input type="checkbox"/> 2008 | <input type="checkbox"/> 200: " | <input type="checkbox"/> 2010 | <input type="checkbox"/> 2014 |

For this lease, I pay and/or provide:

- Money (please state annual amount) \$ _____.
- Labor and/or services to the lessor.
- Maintenance of water, fences, etc. on the parcel owned by the lessor.
- Share of crops, livestock, or income from sales of these.
- Do none of the above.

The lease is:

- Written (you may attach a copy if you wish) Not written

Name and address of lessee: _____

I lease or own other parcels in Delta County and/or adjoining counties that I use to grow crops and/or graze livestock for the purpose of making a monetary profit:

- Yes No

Print name

Mailing address

City State Zip code

Telephone number

I declare under penalty of perjury in the second degree (18-8-503, C.R.S.), that the information I provided on this form and on any attachments is correct.

Signature Date

THANK YOU FOR TAKING THE TIME TO COMPLETE THIS QUESTIONNAIRE