

**Second Regular Session
Sixty-fourth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 04-0181.01 Jason Gelender

HOUSE BILL 04-1082

HOUSE SPONSORSHIP

Briggs,

SENATE SPONSORSHIP

(None),

House Committees

Senate Committees

Finance

Agriculture, Livestock, & Natural Resources

A BILL FOR AN ACT

101 **CONCERNING THE PROPERTY TAX CLASSIFICATION OF LAND USED TO**
102 **PRODUCE AGRICULTURAL AND LIVESTOCK PRODUCTS NOT**
103 **GROWN IN THE GROUND.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Classifies as farms for purposes of property taxation land used to produce agricultural and livestock products regardless of whether the agricultural products are produced in a natural or controlled environment or grown in or above the ground. Clarifies the definition of "agriculture" to specifically include beekeeping and farming that produces animal products derived from living animals such as dairy products and eggs.

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.

Specifies that only a parcel of land on which an apiary is situated qualifies as a farm used for beekeeping.

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

2 **SECTION 1.** 39-1-102 (3.5), Colorado Revised Statutes, is
3 amended to read:

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

6 (3.5) (a) "Farm" means a parcel of land ~~which~~ THAT is used to
7 produce agricultural AND LIVESTOCK products that originate from the
8 land's productivity for the primary purpose of obtaining a monetary
9 profit; EXCEPT THAT THE TERM ALSO INCLUDES A COMMERCIAL
10 BEEKEEPING OPERATION OR A COMMERCIAL GREENHOUSE, REGARDLESS OF
11 WHETHER THE PRODUCTS GROWN IN THE GREENHOUSE ARE PRODUCED IN
12 A NATURAL OR CONTROLLED ENVIRONMENT OR GROWN IN OR ABOVE THE
13 GROUND.

14 (b) WITH RESPECT TO A COMMERCIAL BEEKEEPING OPERATION,
15 FARM INCLUDES ONLY A PARCEL OF LAND ON WHICH AN APIARY WITH
16 PRODUCING HIVES IS SITUATED AND DOES NOT INCLUDE A SEPARATE
17 PARCEL OF LAND:

18 (I) ON WHICH PROCESSING OF HIVES THAT HAVE BEEN REMOVED
19 FROM AN APIARY OCCURS; OR

20 (II) OVER WHICH BEES FROM AN APIARY FLY OR UPON WHICH BEES
21 FROM AN APIARY ALIGHT WHEN COLLECTING POLLEN.

22 (c) AN ASSESSOR SHALL CLASSIFY A GREENHOUSE OR NURSERY AT
23 THE HIGHEST IRRIGATED AGRICULTURAL LAND CLASSIFICATION.

24 **SECTION 2. Applicability.** (1) The changes in the definition
25 of "farm" contained in section 1 of this act shall apply to:

1 (a) Any property tax year that commences on or after January 1,
2 2004; and

3 (b) Any administrative proceeding or appeal to a court in which
4 the proper classification of property for purposes of property taxation for
5 any property tax year that commenced on or after January 1, 1997, but
6 before January 1, 2004, is at issue if:

7 (I) A final administrative or court judgment has been issued that
8 concluded that the property at issue was not a farm, and it appears that
9 application of the changes in the definition of "farm" in section 1 of this
10 act during the administrative proceeding or appeal to a court would have
11 changed that outcome; or

12 (II) The administrative proceeding or appeal to a court is pending
13 as of the effective date of this act.

14 **SECTION 3. Safety clause.** The general assembly hereby finds,
15 determines, and declares that this act is necessary for the immediate
16 preservation of the public peace, health, and safety.