



**Story County Assessor's Office  
Story County Administration Building  
900 6<sup>th</sup> Street  
Nevada, Iowa 50201  
515-382-7320**

**[wschwickerath@storycountyiowa.gov](mailto:wschwickerath@storycountyiowa.gov)**

## **Agricultural Classification Questionnaire**

Dear Applicant:

The Iowa Administrative Code states the following to be considered for the agricultural classification:

- (a) Iowa Administrative Code 701-71.1 (3) states as follows: Agricultural Real Estate shall include all tracts of land and the improvements and structures located on them which are in good faith used primarily for agricultural purposes, except buildings which are primarily used or intended for human habitation as defined in sub rule 71.1 (4). Land and nonresidential improvements and structures located upon it shall be considered to be used primarily for agricultural purposes if its principal use is devoted to the raising and harvesting of crops or forest or fruit trees, the rearing, feeding and management of livestock, or horticulture, all for intended profit. Agricultural real estate shall also include woodland, wasteland, and pastureland, but only if that land is held or operated in conjunction with agricultural real estate as defined in paragraph "a" or "b" of this subrule.
- (b) Vineyards. Beginning with valuations established on or after January 1, 2002, vineyards and any buildings located on a vineyard and used in conjunction with the vineyard shall be classified as agricultural real estate if the primary use of the land and buildings is an activity related to the production or sale of wine.

There are four key phrases from Iowa law which are used to determine if a property qualifies for an agricultural classification:

- All property is classified based upon its "Present use" as of January 1 of the assessment year. There must be current and active agricultural production use taking place on the property for an agricultural classification.
- Principal or Primary Use must be for agricultural purposes for the land and improvements used primarily for the following:
  1. The raising and harvesting of crops, forest trees, and fruit trees
  2. The rearing, feeding, and managing of livestock
  3. Horticultural
  4. Woodland, pasture, and CRP may be considered if used in conjunction with other property being used as primarily agricultural.



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- Used in Good Faith for agricultural production purposes. Good Faith is defined as the "honesty of intention". The intention of "good faith" of an agricultural activity is for the actual farming and making money from the products or livestock being grown or raised on the property.
- Need intent to profit from the sale of agricultural products. All the agricultural activity on the property must be operated in a business manner with the intent of making a regular and continuous profit.

Please find attached a questionnaire which will assist our office in determining the proper classification of your property.

We also would like a brief "Business Plan" which describes your agricultural operation for the past, present, and future years.

Please fill out the following Questionnaire plus submit a "Business Plan" to be considered for the agricultural classification. Please email the Questionnaire and Business Plan or mail back to the Story County Assessor at the address below.

Thank-you in advance for supplying this information.

Wayne Schwickerath  
Story County Assessor  
900 6<sup>th</sup> Street  
Nevada, Iowa  
[wschwickerath@storycountyiowa.gov](mailto:wschwickerath@storycountyiowa.gov)

Parcel: \_\_\_\_\_ Total Acres: \_\_\_\_\_ Property Owner: \_\_\_\_\_

1. On this parcel, are livestock being cared for, raised, managed, and fed for profit? (not for personal use) Yes\_\_\_ No\_\_\_  
If yes, type? \_\_\_\_\_ Average number of head per year? \_\_\_\_\_  
If yes, type? \_\_\_\_\_ Average number of head per year? \_\_\_\_\_  
If yes, type? \_\_\_\_\_ Average number of head per year? \_\_\_\_\_
2. On this parcel, are there crops that will be sold for profit? Yes\_\_\_ No\_\_\_  
If yes, type? \_\_\_\_\_ Number of acres? \_\_\_\_\_  
If yes, type? \_\_\_\_\_ Number of acres? \_\_\_\_\_  
If yes, type? \_\_\_\_\_ Number of acres? \_\_\_\_\_
3. On this parcel, are fruit trees being harvested annually and the fruit sold for profit? Yes\_\_\_ No\_\_\_  
If yes, type? \_\_\_\_\_ Number of acres? \_\_\_\_\_ Est'd # of trees per acre \_\_\_\_\_  
If yes, type? \_\_\_\_\_ Number of acres? \_\_\_\_\_ Est'd # of trees per acre \_\_\_\_\_
4. On this parcel, is hay or alfalfa being grown and harvested? Yes\_\_\_ No\_\_\_  
If yes, number of acres? \_\_\_\_\_ How much income is generated? \_\_\_\_\_ How is the hay or alfalfa used?  
\_\_\_\_\_
5. On this parcel, is there pasture ground that is regularly used for livestock grazing? Yes\_\_\_ No\_\_\_  
If yes, number of acres? \_\_\_\_\_ Number of animals grazing: \_\_\_\_\_ Number of months used per year? \_\_\_\_\_
6. On this parcel, is any ground currently enrolled in an active conservation program? Yes\_\_\_ No\_\_\_  
If yes, program? \_\_\_\_\_ Number of acres? \_\_\_\_\_  
Yr entered? \_\_\_\_\_ Yr to be removed? \_\_\_\_\_ Rent? \$ \_\_\_\_\_/yr  
If yes, program? \_\_\_\_\_ Number of acres? \_\_\_\_\_  
Yr entered? \_\_\_\_\_ Yr to be removed? \_\_\_\_\_ Rent? \$ \_\_\_\_\_/yr
7. On this parcel, is there wooded land where the trees will eventually be harvested and sold for profit? Yes\_\_\_ No\_\_\_  
If yes, type of trees? \_\_\_\_\_ Number of acres? \_\_\_\_\_ Est'd # of trees per acre \_\_\_\_\_  
If yes, type of trees? \_\_\_\_\_ Number of acres? \_\_\_\_\_ Est'd # of trees per acre \_\_\_\_\_
8. Do you own or farm any other agricultural land that directly adjoins this parcel? Yes\_\_\_ No\_\_\_  
If yes, which parcel or parcels? \_\_\_\_\_  
If yes, number of acres? \_\_\_\_\_ Is it rented from someone else? If yes, name? \_\_\_\_\_
9. On this parcel, is the farming activity, or any part of it, being farmed by someone other than the owner?  
If yes, is it being farmed by an immediate family member? Yes\_\_\_ No\_\_\_  
If yes, to whom? \_\_\_\_\_ Relationship? \_\_\_\_\_  
If yes, rent? \$ \_\_\_\_\_ / yr  
If yes, briefly explain what is being rented (i.e. acres of row crops, livestock, building(s), etc) \_\_\_\_\_  
\_\_\_\_\_  
Is the property owner still directly involved in the day-to-day farming and decision making? Yes\_\_\_ No\_\_\_
10. Do you file a schedule F? Yes\_\_\_ No\_\_\_ Are you registered with FSA or have a farm #? Yes\_\_\_ No\_\_\_

- Though not required, you may submit supporting documentation detailing the agreement, location, and number of acres of any ground in an active conservation program.

Signed: \_\_\_\_\_ Phone #: \_\_\_\_\_ Date: \_\_\_\_\_