



Idaho code 63-604 allows an exemption for property that is actively devoted to agriculture. Agricultural property is valued for assessment purposes based on the land's income producing capability

If it is necessary for you to complete an Agricultural Eligibility Determination Form to maintain your exempt status, an application form has been enclosed for your convenience, as well as a copy of the Administrative Rules of the IDAHO STATE TAX COMMISSION.

Please do not return form without correct name address and parcel identification. Your parcel number can be found on your assessment notice or tax bill.

645. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED (Rule 645).

Section 63-604, Idaho Code. (3-15-02)

03. Valuing Land, Excluding The Homesite. The assessor shall value land, excluding the homesite, on the following basis: (5-3-03)

a. Land Used for Personal Use or Pleasure. Any land, regardless of size, utilized for the grazing of animals kept primarily for personal use or pleasure and not a portion of a profit making agricultural enterprise, shall be valued at market value using appraisal procedures identified in Subsection 645.02 and shall not qualify for the speculative value exemption. (3-30-01)

b. Land in a Subdivision. Land in a subdivision with restrictions prohibiting agricultural use shall be valued at market value using appraisal procedures identified in Subsection 645.02 and shall not qualify for the speculative value exemption but may qualify for the exemption under Section 63-602FF, Idaho Code. Land meeting the use qualifications identified in Section 63-604, Idaho Code, and in a subdivision without restrictions prohibiting agricultural use shall be valued as land actively devoted to agriculture using the same procedures as used for valuing land actively devoted to agriculture and not located in a subdivision. (5-3-03)

c. Land, Five (5) Contiguous Acres or Less. Land of five (5) contiguous acres or less shall be presumed nonagricultural, shall be valued at market value using appraisal procedures identified in Subsection 645.02 of these rules, and shall not qualify for the speculative value exemption. If the owner produces evidence that each contiguous holding of land under the same ownership has been devoted to agricultural use for the last three (3) growing seasons and it agriculturally produced for sale or home consumption fifteen percent (15%) or more of the owner's or lessee's annual gross income or it produced gross revenue in the immediate preceding year of one thousand dollars (\$1,000) or more, the land actively devoted to agriculture, shall qualify for the speculative value exemption. For holdings of five (5) contiguous acres or less income is measured by production of crops, nursery stock, grazing, or net income from sale of livestock. Income shall be estimated from crop prices at harvest or nursery stock prices at time of sale. The use of the land and the income received in the prior year must be certified with the assessor by March 15, each year. (5-3-03)

d. Land, More Than Five (5) Contiguous Acres. Land of more than five (5) contiguous acres under one (1) ownership, producing agricultural field crops, nursery stock, or grazing, or in a cropland retirement or rotation program, as part of an agricultural enterprise, shall qualify for the speculative value exemption. Land not annually meeting any of these requirements shall be valued at market value using appraisal procedures identified in Subsection 645.02 and shall not qualify. (5-3-03)

AGRICULTURAL ELIGIBILITY DETERMINATION FORM FOR PARCELS 5 ACRES OR LESS

FOR OFFICE USE ONLY	
Field Insp.: (Date) _____ (By) _____	
Air Photo No.: _____	
Machinery Report Filed: _____	
Action of Assessor:	1. Approved <input type="checkbox"/>
Date:	2. Rejected <input type="checkbox"/>
Reviewer:	3. Add'l. Info. Required <input type="checkbox"/>

PARCEL NUMBER(S): _____

CATEGORY CODE: _____

If the enclosed form(s) are not received by this office by March 15th of each tax year, it must be assumed that the land does not meet the qualifications for an exemption and current market value will be used to value the property.

If you have any questions, please contact the Ada County Assessor's Office, (208) 287-7200.

If you are the owner of *contiguous/adjoining parcels that total more than five (5) acres*, please list the parcel numbers here. _____

PROPERTY INFORMATION

1. Number of Acres _____

2. Property Description: _____

3. Has all the acreage exclusive of the building site (if a developed homesite exists) been devoted to agricultural use for the last three growing seasons? Yes No
Agricultural use is the growing of agricultural field crops or forage for grazing on the land. Land utilized for the grazing of animals kept primarily for personal use or pleasure – rather than as part of a bona fide, profit-making, agricultural enterprise – shall not be considered land which is actively devoted to agriculture.

4. Has the land agriculturally produced for sale or home consumption 15% of the owner's or lessee's annual gross income? Yes No
 or . . .
 Has the land agriculturally produced gross revenue in the immediate preceding year of \$1,000 or more? Income is measured by production of crops, nursery stock, grazing, or net income from sale of livestock. Yes No
*Proof of gross income – and income from crops – must be submitted. A **three year** history is required. (Has the owner filed an IRS Schedule F (Form 1040) showing income to the land?)*

Please attach additional information necessary to fully answer above questions.

CERTIFICATION

I certify that to the best of my knowledge and belief, the information that I have provided herein is true, correct and complete.

Date

Signature

Phone