



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 LARGER THAN 5 ACRES

| 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):
ACRES:

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

CROPLAND SECTION

1. Is this unit actively producing field crops such as grain, feed crops, berries, vegetables, etc.?.. Yes No
2. Do you farm the land yourself? Yes No
3. Is custom machine work done? (If yes, please attach Name and Address)..... Yes No
4. Is your land leased to another operator? (If yes, please attach Name and Address) Yes No
5. Do you lease other land to use in conjunction with this unit? Yes No
(If yes, please attach name and address of lessor.)
6. List what agricultural crop(s) and their yield(s) are produced on this unit.

| | | | | |
|-------------|-------------|-------------|-------------|-------------|
| Crop _____ | Crop _____ | Crop _____ | Crop _____ | Crop _____ |
| Yield _____ | Yield _____ | Yield _____ | Yield _____ | Yield _____ |
7. What is the total number of cultivated acres in this unit? _____
8. Is the property fenced to keep animals from destroying crops? Yes No
9. Do you receive any Farm Service Agency program payments? Yes No
10. Do you practice a planned soil conservation program?..... Yes No
11. Estimate the percentage of total production that is sold _____ %
12. Has the unit been in summer fallow or cropland retirement program in the last 3 years? Yes No

GRAZING SECTION

1. Are you grazing the land as part of a livestock operation? Yes No
2. Is pastureland used primarily for grazing of animals that are used for your personal use or pleasure? Yes No
3. Is the grazing land fenced and maintained? Yes No
4. Is the grazing land --- Improved or Natural Habitat
5. Is pastureland leased or rented to another operator? Yes No
(If yes, please attach Name and Address)
6. What is total leased acres? _____ and annual lease amount \$ _____
7. Carrying capacity - Number of Head ____ per acre for _____ months.
8. List type of livestock and number of head on this unit.

| | |
|------------------------|------------------------|
| Type _____ (No. _____) | Type _____ (No. _____) |
| Type _____ (No. _____) | Type _____ (No. _____) |
9. What is the average number of animals sold annually for the past 3 years? _____

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