

AGRICULTURAL ELIGIBILITY DETERMINATION FORM FOR PARCELS LARGER THAN 5 ACRES

OWNER:

ADDRESS:

TAX YEAR:

PARCEL NUMBER (S):

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"/>

If this office does not receive the enclosed form(s) by **March 15th** of _____, 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?..... Yes ☐ No ☐
4. If yes, by whom (Name) _____ (Address) _____
5. Is your land leased to another operator? Yes ☐ No ☐
6. If yes, by whom (Name) _____ (Address) _____
7. Do you lease other land to use in conjunction with this unit? Yes ☐ No ☐
8. If yes, name of lessor _____ (Address) _____
9. List what agricultural crop(s) and their yield(s) are produced on this unit.

Crops _____
Yield _____

Crops _____
Yield _____

Crops _____
Yield _____

Crops _____
Yield _____

Crops _____
Yield _____
10. What is the total number of cultivated acres in this unit? _____
11. Is the property fenced to keep animals from destroying crops? Yes ☐ No ☐
12. Do you participate in any ASCS payments? Yes ☐ No ☐
13. Do you practice a planned soil conservation program? Yes ☐ No ☐
14. Estimate the percentage of total production that is sold _____ %
15. 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 the pastureland leased or rented to another operator? Yes ☐ No ☐
6. If Yes, by whom (Name) _____ (Address) _____
7. What are the total leased acres? _____, and the annual lease amount? \$ _____
8. Carrying capacity - Number of Head _____ per acre for _____ months.
9. List type of livestock and number of head on this unit.

Type _____ (No. _____)

Type _____ (No. _____)

Type _____ (No. _____)

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

Please attach additional information necessary to fully answer the above questions.

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

(Date)

(Signature)

(Phone)

STATUTORY AND REGULATION PROVISIONS

63-112 LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED. – (1) For ad valorem tax purposes, land, which is **actively devoted to agriculture**, shall be eligible for appraisal, assessment and taxation as agricultural property each year it meets one (1) or more of the following qualifications:

- (a) The area of such land is more than five (5) contiguous acres, and is **actively devoted to agriculture** which means:
 - (i) It is used to produce field crops, including, but not limited to grains, feed crops, fruits and vegetables; or
 - (ii) It is used by the owner or bona fide lessee for grazing; or
 - (iii) It is in a crop-land retirement or rotation program.
- (b) The area of such land is five (5) acres or less and such land has been actively devoted to agriculture within the meaning of subsection (1) (a) of this section during the last three (3) growing seasons; and
 - (i) It agriculturally produces for sale or home consumption the equivalent of fifteen percent (15%) or more of the owners' or lessees' annual gross income; or
 - (ii) It agriculturally produced gross revenues in the immediately preceding year of one thousand dollars (\$1,000) or more. When the area of land is five (5) acres or less, such land shall be presumed to be nonagricultural land until it is established that the requirements of this subsection have been met.
- Land shall not be classified or valued as agricultural land which is part of a platted subdivision with stated restrictions prohibiting its use for agricultural purposes, whether within or without a city.
- Land utilized for the grazing of a horse or other animals kept primarily for personal use or pleasure rather than as part of a bona fide profit-making agricultural enterprise shall not be considered to be land which is actively devoted to agriculture. (I.C. 63-112, as added by 1979, ch. 229 1, p. 628.)

REGULATION 112 – Adopted 1980 states in part:

..."Land of an area of more than five contiguous acres under one ownership which is producing agricultural field crops, timber or grazing as part of a bona fide profit-making agricultural enterprise for the owner or bona fide lessee, or is in a cropland retirement or rotation program shall be appraised for assessment purposes on the income approach. **Each year the land must meet one or more of the requirements of this paragraph, otherwise the market data approach shall be used by the Assessor to estimate the market value for assessment purposes.**"

ADMINISTRATIVE DIRECTIVE – November 7, 1983, states in part:

..."Idaho Code 63-112 and Article 112 of the Rules and Regulations specifies clearly that in order to be **eligible** for appraisal and assessment as agricultural land, the property, **regardless of size**, must be actively devoted to agriculture and a part of a bona fide **profit-making** agricultural venture."...

..."Bona fide evidence must be certified annually **by March 15** to the Assessor to qualify the land for assessment on the income approach. Each year the land must meet the test of being part of a bona fide profit-making agricultural venture; otherwise the Assessor must appraise the land, regardless of size, on the market data approach."...