

AGRICULTURAL ELIGIBILITY DETERMINATION FORM FOR PARCELS LARGER THAN 5 ACRES

Owner(s): _____ Tax Year: _____
 Address: _____ Parcel no(s): _____
 _____ Reviewed by: _____
 _____ Date: _____

If this office does not receive the enclosed form by March 15, _____ it must be assumed that the land does not meet the qualification 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 or lessor (Name) _____ (Address) _____
9. List what agricultural crop(s) and their yield(s) are produced on this unit.
 Crops _____ Crops _____ Crops _____ Crops _____
 Yield _____ Yield _____ Yield _____ 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 _____ Number _____ Type _____ Number _____
 Type _____ Number _____ Type _____ Number _____
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 the information I have provided herein is correct and complete.

 (Date) (Signature) (Phone) (email)

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To be valid, this document must be signed by all owners of this land. If the ownership is in a Trust, Limited Liability Company, Corporation or Partnership, a list of all shareholders, owners or members must be attached to this application.

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, fruit 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 started 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..."