

AGRICULTURAL ELIGIBILITY DETERMINATION FORM FOR PARCELS 5 ACRES OR LESS

| <u>FOR OFFICE USE ONLY</u> | | | |
|----------------------------|------------|----------|--------------------------|
| Field Insp.: (Date) _____ | (By) _____ | Approved | <input type="checkbox"/> |
| Income Verified: _____ | | Rejected | <input type="checkbox"/> |

PARCEL NUMBER: _____

If you own *contiguous/adjoning parcels that together total more than (5) acres*, please list the parcel numbers here.

INCOME CERTIFICATION

If our office does not receive this form(s) by April 15th, 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.

1. Has all the acreage exclusive of the homesite (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.

2. 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?** Yes No
*Income is measured by production of crops, nursery stock, grazing, or gross income from sale of livestock. 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?)*

3. Is this parcel in a subdivision? Yes No
Land in a subdivision with restrictions prohibiting agricultural use shall be valued at market value.

Please attach additional information necessary to fully answer above questions.

If you have any questions, please contact the Bingham County Assessor's Office, (208) 782-3017.

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

TITLE 63
REVENUE AND TAXATION
CHAPTER 6
EXEMPTIONS FROM TAXATION

63-604. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED. (1) For property tax purposes, land 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 total area of such land, including the homesite, 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 to produce nursery stock as defined in section [22-2302\(11\)](#), Idaho Code; or
- (iii) It is used by the owner for the grazing of livestock to be sold as part of a for-profit enterprise or is leased by the owner to a bona fide lessee for grazing purposes; or
- (iv) It is in a cropland retirement or rotation program.

(b) The area of such land is five (5) contiguous 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 owner's or lessee's 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) contiguous 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.**

(2) Land that is contiguous to land qualifying under subsection (1) of this section shall also be appraised, assessed, and taxed as land actively devoted to agriculture if the land:

- (a) Consists of pivot corners for a center pivot-irrigated crop, provided such pivot corners are not used for a commercial or residential purpose; or
- (b) Is used primarily to store agricultural commodities or agricultural equipment, or both.

(3) 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.

(4) 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 for-profit enterprise shall not be considered to be land actively devoted to agriculture.

(8) As used in this section:

- (a) "Contiguous" means being in actual contact or touching along a boundary or at a point, except no area of land shall be considered not contiguous solely by reason of a roadway or other right-of-way.
- (b) "For-profit" means the enterprise will, over some period of time, make or attempt to make a return of income exceeding expenses.
- (c) "Platting" means the filing of the drawing, map or plan of a subdivision or a replatting of such, including certification, descriptions and approvals with the proper county or city official.