

# PROPERTY TAX ADMINISTRATIVE RULES AND CODE

## 645. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED

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

**03. Valuing Land, Excluding the Home site.** The assessor shall value land, excluding the home site, 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 for profit enterprise, shall be valued at market value using appraisal procedures identified in Paragraph 645.02.a of this rule and shall not qualify for the speculative value exemption. (4-11-06)

**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 Paragraph 645.02.a of this rule 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. (4-11-06)

**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 Paragraph 645.02.a of this rule, 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.

**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 a for profit enterprise, shall qualify for the speculative value exemption. Land not annually meeting any of these requirements fails to qualify as land actively devoted to agriculture and shall be valued at market value using appraisal procedures identified in Paragraph 645.02.a. of this rule. (4-11-06)

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

6) For purposes of this section, the act of platting land actively devoted to agriculture does not, in and of itself, cause the land to lose its status as land being actively devoted to agriculture if the land otherwise qualifies for the exemption under this section.

(7) 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.

**AGRICULTURAL ELIGIBILITY DETERMINATION FORM  
FOR PARCELS LARGER THAN 5 ACRES**

Owner: _____	<b>FOR OFFICE USE ONLY</b>
Address: _____	
Tax Year: _____	
Field Insp.: (Date) _____ (By) _____ Income Verified: _____ Lease Agreement Filed _____ 1. Approved <input type="checkbox"/> _____ 2. Rejected <input type="checkbox"/> _____ 3. Add'l. Info. Required <input type="checkbox"/> _____	

PARCEL NUMBER(S): \_\_\_\_\_

If our office does not receive this form(s) by **March 15<sup>th</sup>**, 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. Please attach additional information necessary to fully answer questions below. **Also, attach an IRS Schedule F to verify ag business.**

**CROPLAND SECTION**

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

Crop _____	Crop _____	Crop _____	Crop _____	Crop _____
Yield _____	Yield _____	Yield _____	Yield _____	Yield _____
5. What is the total number of cultivated acres in this unit? \_\_\_\_\_
6. Is the property fenced to keep animals from destroying crops? ..... Yes  No
7. Estimate the percentage of total production that is sold. \_\_\_\_\_%

**GRAZING SECTION**

1. Are you grazing the land as part of a livestock operation?..... Yes  No
2. Is pasture land 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 pasture land leased or rented to another operator?..... Yes  No   
(If yes, please attach Name and Address)
6. List type of livestock and number of head on this unit.  

Type _____ (No. _____)	Type _____ (No. _____)
Type _____ (No. _____)	Type _____ (No. _____)

7. What is the average number of animals sold annually for the past 3 years? \_\_\_\_\_  
 If you have any questions, please contact the Caribou County Assessor's Office (208) 547-4749.

**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 \_\_\_\_\_