

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 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 each year. (4-11-06)

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)

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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 5 ACRES OR LESS

Owner:
Address:
Tax Year:

FOR OFFICE USE ONLY	
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: _____

You will need to provide an IRS schedule F for verification of an ag business.

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

INCOME CERTIFICATION

*If our office does not receive this form(s) by **March 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 site (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 net 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 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 _____