



AGRICULTURAL ELIGIBILITY DETERMINATION FORM FOR PARCELS LARGER THAN 5 ACRES

Please return to the Jefferson County Assessor's Office as soon as possible.

PARCEL NUMBER: _____
ACREAGE: _____
OWNER NAME: _____
OWNER NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____

FOR OFFICE USE ONLY	
FIELD INSPECTION	
BY: _____	DATE: ____/____/____
ACTION OF ASSESSOR: _____	
DATE: ____/____/____	
REVIEWER: _____	
APPROVED: _____ YES _____ NO	

The information on this form is used in establishing eligibility for assessment as **Agricultural** Property. Your response also ensures our agricultural assessments include the most current and accurate data. Thank you for your assistance.

CROPLAND SECTION

- Is this unit actively producing field crops, such as grain, feed crops, berries, vegetables, etc.? Yes No
- Do you farm the land yourself? Yes No
- Is your land farmed by another operator? Yes No
 - If No, skip to question #4.
 - If Yes, by whom? (Name) _____ (Address) _____
 - If Yes, are you under a Cash Rent _____ or Crop Share _____ rental agreement?
Attach a copy of the lease or contract to this form.
 Cash Rent: what is the per acre rent? \$ _____
 Crop Share: what is your (the landlord) share of the crop? _____ %
 Crop Share: what is your (the landlord) share of the expenses (taxes, water, etc.)? _____ %
- List what crop(s) and their yield(s) are produced on this unit.

Crop _____				
Yield _____				
- What is the total number of cultivated acres in this unit? _____
- Are you enrolled in a Federal/State Soil Conservation Program? Yes No
If yes, provide a copy of the contract including farm number and number of acres in each program.

GRAZING SECTION

- Are you grazing the land as part of a livestock operation?* Yes No
 If Yes, how many acres? _____ If No, **stop here.**
- Is pasture land used primarily for grazing of animals that are used for personal use or pleasure? Yes No
- Is pasture land leased or rented to another operator? Yes No
 - If yes, by whom? (Name) _____ (Address) _____
 - What is the total leased acreage? _____ and annual lease amount per acre? \$ _____
- What is the carrying capacity? Number of head _____ per acre for _____ months.
- List type of livestock and number of head on this unit.

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

63-604 LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED.

1. For property 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 or more of the following qualifications:**
 - a. **The total area of such land, including the homesite, is more than five contiguous acres, and is being 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 the grazing purposes; or**
 - iv. **It is in a cropland retirement or rotation program.**
2. 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.
3. **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 agricultural enterprise shall not be considered to be land actively devoted to agriculture.**

***STC RULE 645:** Land of more than five contiguous acres under one ownership, producing agriculture field crops, nursery stock, or grazing, or in cropland retirement or rotation program, as part of an agriculture enterprise, shall qualify for the speculative value exemption. Land not annually meeting any of these requirements shall be valued at market value using appraisal procedures identified in Subsection 645.02 and shall not qualify.

IC 63-605. Land used to protect wildlife and wildlife habitat. Land which is either:

1. Owned and used for wildlife habitat by a private, nonprofit corporation which corporation has a recognized tax exempt status under section 501(C) (3) of the internal revenue code, and which corporation qualifies for exemption status under section 63-602C, Idaho Code, and which corporation is dedicated to the conservation of wildlife or wildlife habitat; or
2. Being managed pursuant to a conservation easement or a conservation agreement, as defined in this section and which easement or agreement has been entered into with a private, nonprofit corporation which has a tax exempt status under section 501(C)3 of the internal revenue code, which corporation qualifies for exemption status under section 63-602C, Idaho Code, and which land formerly qualified as land actively devoted to agricultural pursuant to section 63-604, Idaho code, dry grazing land or waste pursuant to rule, shall be eligible for appraisal, assessment and taxation as agricultural property, dry grazing land or waste pursuant to rule. As used in this section, "conservation agreement" means a written document between a private, nonprofit corporation enumerated in subsection (1) of this section and the landowner which defines wildlife, flora or fauna or freshwater biota to be protected and outlines a minimum of a ten (10) year plan to protect target species. The conservation agreement or copy of the document creating the conservation easement shall be filed with the county assessor by April 15 of the year for which the tax status is claimed.