



FIVE ACRES OR LESS AGRICULTURAL ELIGIBILITY FORM

Please fill out one application per parcel that total **5 acres or less.**

OWNER NAME \_\_\_\_\_ PARCEL \_\_\_\_\_ DATE \_\_\_\_\_
ADDRESS \_\_\_\_\_ ACRES \_\_\_\_\_
CITY, STATE, ZIP \_\_\_\_\_ TAX YEAR \_\_\_\_\_

This form is to establish eligibility for assessment as agricultural property. Your response also ensures our agricultural assessments include the most current and accurate data. When this form and additional information is not received by the Assessor's office by April 15th of EACH tax year, 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. Thank you for your assistance and prompt response.

Please see Idaho Code 63-604 for information on actively devoted to agriculture.

Property Information

- 1. Has all the acreage excluding the building site (if home site exists) been devoted to agriculture use for the last three growing seasons?
2. Has the land agriculturally produced the equivalent of 15% or more of the owner's or lessee's annual gross income? Or produced gross revenue in the immediately preceding year of \$1,000 or more?
3. If grazing please list livestock, number of head grazed and anticipated number sold
4. If production crops, please list crops and yield

Land utilized for grazing of animals kept primarily for personal use or pleasure rather than as part of a bona fide profit-making enterprise SHALL NOT be considered land which is actively devoted to agriculture. Code 63-604 (4)

Land being lease or rented to a bona fide operator, Lessee's Name \_\_\_\_\_

Address \_\_\_\_\_ Copy of contracts/lease must accompany application.

Mandatory: Owner must submit proof of annual gross income of 15% or \$1,000 from crops or grazing from self or lessee. Please provide copies annually such as Schedule F (from 1040) and copy of lease or contract for leased acreage if applicable.

I certify that to the Best of my knowledge and belief the information provided herein is true, correct, and complete and that I agree to have my parcel inspected by the Bear Lake County Appraiser.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Field insp. Date \_\_\_\_\_ By \_\_\_\_\_ Action of Assessor Approved Denied Date \_\_\_\_\_

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.

(5) Land actively devoted to agriculture, having previously qualified for exemption under this section in the preceding year, or that would have qualified under this section during the current year, shall not lose such qualification due to the owner's or lessee's absence in the current year by reason of active military service in a designated combat zone, as defined in section 112 of the Internal Revenue Code. If an owner fails to timely apply for exemption as required in this section solely by reason of active duty in a designated combat zone, as defined in section 112 of the Internal Revenue Code, and the land would otherwise qualify for exemption under this section, then the board of county commissioners of the county in which the land actively devoted to agriculture is located shall refund property taxes, if previously paid, in an amount equal to the exemption that would otherwise have applied.

(6) If the land qualified for exemption pursuant to section [63-602FF](#), Idaho Code, in 2005, then the land will qualify in 2006 for the exemption pursuant to section [63-602K](#), Idaho Code, upon the filing of a statement by the owner with the board of county commissioners that the land will be actively devoted to agriculture pursuant to this section in 2006.

(7) 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.

(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.