

Boise County Assessor's Office Agriculture Exemption Application

Determination of Agriculture Exemption for property under 5 acres

- 1) Has all the acreage exclusive of the building site (if a developed home site exists) been devoted to agriculture use for the last three (3) growing seasons?
a. YES b. NO

- 2) Has the land agriculturally produced for sale or home consumption 15% of the owner or lessee annual gross income? (Proof of gross income from crops must be submitted. Net income from the sale of livestock may be included.)
a. YES b. NO

- 3) Has the land agriculturally produced gross revenue in the immediate preceding year of \$1,000 or more? (Proof of \$1,000 gross income from crops must be submitted. Net income from the sale of livestock may be included.)
a. YES b. NO

- 4) If you have multiple agriculture categories please indicate how many acres are in each.

Category one (irrigated ag. land) _____
Cat. Two (irrigated pasture land) _____
Cat. Three (non-irrigated Ag. land) _____
Cat. Four (meadow land) _____
Cat. Five (dry graze land) _____

Note: For the purpose of meeting the minimum income requirement, when income is received from the sale of livestock, only the **NET** income from the livestock sale may be included. In computing net income, the gross receipts from the sale of livestock **shall be reduced** by any original cost of the livestock and expenses associated with the raising and maintaining of the livestock prior to the sale.

Owner's Name _____ Parcel # _____
Address _____
Property Description _____
Land size is _____ acres.

Under penalty of perjury, I certify that to the best of my knowledge, the information that I have provided is true and correct.

Signature _____ Date _____