



# BOISE COUNTY ASSESSOR

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## AGRICULTURE EXEMPTION APPLICATION

### Determination of Agriculture Exemption for property UNDER 5 ACRES

Applicant's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Parcel # (s): \_\_\_\_\_  
 (List each contiguous parcel of land under the same ownership, for which you are requesting an Ag. Exemption)

**A. LAND CATEGORY - Please specify the acreage and the corresponding Parcel # (or RP#) for each contiguous land parcel you wish to place in the following Agriculture Categories below.**

Code	CATEGORY	# OF ACRES	Corresponding Parcel (RP) #'s
Cat. 1	Irrigated Ag. Land		
Cat. 2	Irrigated Pasture land		
Cat. 3	Non-irrigated Ag. Land		
Cat. 4	Meadow Land		
Cat. 5	Dry Grazing Land		
Cat 12 or 15	Land used for personal use or pleasure.		

**B. Landowners must produce evidence of the following conditions.**

	YES	NO
1) Is any portion of this land leased to another party? If YES, please provide Lessee's Name, Address, and a copy of the Lease Agreement.		
2) Has each contiguous holding of land under the same ownership (exclusive of the building site) been devoted to agricultural use for the last three (3) growing seasons? <b>- AND -</b>		
3) a) Has each contiguous holding of land under the same ownership agriculturally produced for sale or home consumption fifteen percent (15%) or more of the owner's or lessee's annual gross income? <b>- OR -</b>		
b) Has each contiguous holding of land under the same ownership produced gross revenue in the immediate preceding year of one thousand dollars (\$1000) or more? <i>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 by March 15, each year.</i>		

*Per Idaho Code 63-604, Landowners requesting an Agriculture Exemption of 5 acres or less must provide supporting documentation verifying that each contiguous holding of land under the same ownership is actively devoted to agriculture. [Supporting documentation can be in the form of a most recent 1040, Schedule F or Schedule C (Profit or Loss from Farming or Business); copies of receipts from livestock auctions; a copy of a signed lease agreement; etc.]*

This form must be received in this office by March 15<sup>th</sup> of each tax year to be considered for an exemption during the current year.

**Applicant's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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