



## BOISE COUNTY ASSESSOR

Chris J. Juszczak  
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Dear Property Owner:

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 (1) or more of the following qualifications:

- b) The area of such land is five (5) 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
  - 1. It agriculturally produces for sale or home consumption the equivalent of fifteen (15%) or more of the owner's or lessee's annual gross income; or
  - 2. 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) 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. (Idaho Code 63-604)

State law specifies that, "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 profit making agricultural enterprise shall not be considered to be land which is actively devoted to agriculture." (Idaho Code 63-604)

If the enclosed application is not received on or before **April 15, 2019**, then it must be assumed that the property does not qualify for an agricultural exemption and current Market value will be used to assess the property.

If you have further questions, please contact the Boise County Assessor's Office at the above address or telephone number.

Sincerely,

Chris J. Juszczak  
Boise County Assessor