



BOISE COUNTY ASSESSOR
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AGRICULTURE EXEMPTION APPLICATION
DETERMINATION OF AGRICULTURE EXEMPTION FOR PROPERTY 5 ACRES AND UNDER

Applicants Name: _____

Mailing Address: _____

Parcels: _____ Phone #: _____

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	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 and portion of this land leased to another party? If yes, please attach name and address of lessee, and 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?		
3. 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?		
4. 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? For holdings under five (5) contiguous acres or less income is measured by production of crops, nurse stock, grazing, or net income from sale of livestock. Income shall be estimated from crop prices at harvest or nursery stock price at time of sale. The use of the land and the income received in the prior year must be certified with the Assessor by April 15 th , each year.		

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 the 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 April 15th of the current year to be considered for the exemption.

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.