Determination of Agriculture Designation
(Over 5 acres)

Owner _____ Phone _____

Parcel Number(s) _____ Acres _____

Please circle your responses and attach copies of supporting documentation as noted. Forms must be complete with attachments and returned by **March 15th** to be considered for that tax year.

1. **Is the land used to produce field crops?** (Including, but not limited to, alfalfa, grains, feed crops, seed crops)
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   Crop _____ Yield per acre _____ (Attach list with rotation)
   b) NO

2. **Is the land used by the owner to produce nursery stock?**
   Idaho Code 22-2302(11) defines Nursery Stock as "...all botanically classified plants of any part thereof, such as...herbaceous plants, bulbs, forest and ornamental trees, and shrubs, berry plants, and all trees, shrubs, vines and plants collected in the wild that are grown or kept for propagation or sale."
   Property Tax Administrative Rule 645(d) further defines Land Used to Produce Nursery Stock as "land used by an enterprise to promote or support the promotion of nursery stock growth or propagation, not land actively devoted primarily to selling nursery stock or related products."
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

3. **Is the land used by the owner for the grazing of livestock to be sold as part of a for-profit enterprise?**
   Idaho Code 63-604(3) specifies, "Land utilized for the grazing of a horse or other animals kept primarily for personal use or pleasure rather than as a part of a bona fide profit making agriculture enterprise shall not be considered to be land which is actively devoted to agriculture."
   To verify that a livestock grazing operation is actually part of a for-profit enterprise the property owner must submit supporting evidence. This proof would include copies of submitted State and or Federal Income Tax forms including, but not limited to, Form 1040 Schedule F (Profit or Loss from Farming).
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

4. **Is the land leased by the owner to a bona fide lessee for grazing purposes?**
   The property owner must submit proof of a bona fide lease. This verification would include, but is not limited to, copies of the signed lease agreement and proof of lease payment.
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

5. **Is the land in CRP or a habitat improvement program (HIP)?**
   a) YES (Agriculture Designation is applicable only if a copy of the CRP or HIP contract is also submitted.)
   b) NO

If a parcel of land, regardless of size, is not currently being used for growing field crops, for the growth of nursery stock, for grazing, or as part of some CRP or HIP program (all as defined above and in Code), it shall not be classified as agriculture land and shall be appraised at market value.

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

Signature _____ Date _____