Determination of Agriculture Designation
(Property 5 acres or less)

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. **Has the land been actively devoted to agriculture for the past three (3) years?**
   a) YES
   b) NO (Land will be appraised at market value, no need to continue.)

2. **Does the land produce fifteen percent (15%) or more of the owners' or lessees' annual gross income?**
   Proof of gross income from crops and proof of total annual gross income must be submitted by the property owner.
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

3. **Has the land agriculturally produced gross revenue in the immediate preceding year of one thousand dollars ($1,000) or more?**
   The property owner must submit proof of gross income from crops.
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

4. **Has the land agriculturally produced, from the sale of livestock, net revenue in the immediate preceding year of one thousand dollars ($1,000) or more?**
   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).
   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 the livestock prior to the sale.
   a) YES (Agriculture Designation is applicable only if supporting evidence is also submitted.)
   b) NO

Property that is five acres or less must re-qualify for the Agricultural Designation every year.

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 _____