

**AGRICULTURAL ELIGIBILITY DETERMINATION FORM**  
**FOR PARCELS LARGER THAN FIVE ACRES**

\*\*\*This form must be filed with the Kootenai County Assessor's Office on or before:  
**April 15<sup>th</sup>** of the year being applied for.

\*Name: \_\_\_\_\_  
\*Mailing Address: \_\_\_\_\_  
\*Telephone: \_\_\_\_\_

\*AIN #: \_\_\_\_\_  
Parcel #: \_\_\_\_\_  
Email: \_\_\_\_\_

(\*Required Fields – not public information)

**---ONE APPLICATION PER PARCEL REQUIRED---**

**CROPLAND SECTION: IS THE LAND IRRIGATED? Yes  No**

- Total number of acres in this parcel devoted solely as cropland: \_\_\_\_\_
- Is this parcel actively producing field crops such as grain, feed crops, berries, vegetables, etc.? Yes  No
- Is your land leased to another operator? Yes  No
- If yes, list lessee (Name & Phone #): \_\_\_\_\_ **\*\*\*LEASE MUST ACCOMPANY APPLICATION**
- Do you participate in the CRP Program or receive FSA payments? **\*\*\*ALL CONTRACTS MUST ACCOMPANY** Yes  No
- List the agricultural crops produced on this unit and their yield:
 

Crop _____	Crop _____	Crop _____
Acres _____	Acres _____	Acres _____
Yield _____	Yield _____	Yield _____
- Is the property fenced to keep animals from destroying crops? Yes  No
- Estimate the percentage of total production that is sold: \_\_\_\_\_%

**GRAZING SECTION: IS THE LAND IRRIGATED? Yes  No**

- Total number of **fenced** acres in this parcel devoted to grazing: \_\_\_\_\_ (SEE REQUIREMENTS ON BACK)
- Is the pasture land used primarily for grazing animals used for your personal use or pleasure? Yes  No
- Is pastureland leased or rented to another operator? Yes  No
- If yes, by whom (Name & Phone #): \_\_\_\_\_ **\*\*\*LEASE MUST ACCOMPANY APPLICATION**
- List type of livestock and number of head on this unit:
 

Type: _____	Type: _____
No./Head: _____	No./Head: _____
Acres: _____	Acres: _____
Months Grazed: _____	Months Grazed: _____
- Average number of animals sold annually? \_\_\_\_\_

**\*\*\*PLEASE ATTACH ANY ADDITIONAL INFORMATION NECESSARY TO COMPLETE APPLICATION**

I certify that to the best of my knowledge and belief the information provided herein is true, correct, and complete, and that I agree to have my parcel inspected by **THE KOOTENAI COUNTY APPRAISER**.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**REMEMBER TO CHECK YOUR ASSESSMENT NOTICE YEARLY**

## AGRICULTURAL PROGRAM

### **Idaho Code and the Agricultural Program**

Reference Idaho Codes 63-602K and 63-604. The Idaho Code describes agricultural land as land actively devoted to agriculture and part of a bona fide profit-making agricultural venture.

This land is **REQUIRED** to be:

- Used to produce field crops, including, but not limited to, grains, feed crops, fruits and vegetables; **OR**
- Used by the owner or bona fide lessee for grazing of livestock to be sold as part of a net profit-making enterprise; **OR**
- In a cropland retirement or rotation program

**NO LAND** shall be classified or valued as agricultural if:

- It is part of a platted subdivision with stated restrictions prohibiting its use for agricultural purposes; **OR**
- The land is utilized for the grazing of a horse/horses or any other animals kept primarily for personal use or pleasure rather than as part of a bona fide profit-making agricultural enterprise

Reference Idaho Code Title 25, Chapter 24. Idaho is an Open Range state. Legislation allows for resident land owners to submit a petition to the Board of County Commissioners requesting the creation of closed range districts, known as Herd districts. Within Herd districts, animal owners are required to keep animals fenced. Kootenai county requires that all grazing land be fenced in order to qualify for the agriculture exemption. Tax exempt acreages are determined by measuring the acreage of land fenced in entirety.

*The intent of the program is to encourage landowners to use their land to produce a marketable product for public consumption. For example, an owner may produce fruits and nuts from trees or graze their cattle on the grass or hay growing on the land. If the land must lie fallow for a period of time to improve future growth of crops or grazing ground and is in a government-sponsored program for this purpose, this land may be included even though it may not be producing a marketable product at the current time.*

### **Acreage Requirements:**

If the total area of such land, including the homesite, is more than five contiguous acres (may be a group of separately assessed parcels with common boundaries), the owner may make initial application for the program. To continue the agricultural classification in future years, the owner must then ensure that the land continues to be devoted to agricultural use or show that it has been placed or continues to be in a crop retirement or rotation program.

If the total area of such land is five acres or less, the owner may make initial application and must show that the land was actively devoted to agriculture during the last three growing seasons and:

- Agriculturally produces for sale or home consumption the equivalent of 15% or more of the owner' or lessees' annual gross income; **OR**
- Agriculturally produced gross revenues in the immediately preceding year of \$1,000 or more, including net income per sale of livestock. When the area is five acres or less, such land shall be presumed to be non-agricultural land until established that these requirements have been met.
- The landowner must provide proof of these minimum incomes each year for the land to remain in qualification.

### **Application Deadlines**

Regardless of the total acreage of the agricultural land, initial application must be made in the Assessor's office by April 15<sup>th</sup> of the year being applied for (e.g., If you are wanting an agriculture exemption for 2018, you will need to have your application in by April 15, 2018 for the 2018 assessment year, which begins on January 1, 2018). For land that is five acres or less in size, the landowner must provide proof of income (from the year before) by April 15<sup>th</sup> each year.

### **Valuation of Agricultural Land**

When property is accepted into the agricultural program, it is classified as dry cropland, irrigated cropland, dry grazing or irrigated grazing. There are a number of different assessment rates that apply to the land according to its ability to produce crops or grazing grasses. The value is calculated by multiplying the acres in the program by one of these rates, which are lower than the per acre rates for full market value, to obtain the taxable value. These rates are based on the income approach (potential income from the land), which are provided by the State Tax Commission and change each year. This program does not provide a true exemption but a reclassification according to the land's agricultural use. For more information about assessment rates, contact the Timber and Agriculture Department.

### **Length of the Program**

The land remains in the program for as long as a landowner actively manages it as agricultural land, whether or not it produces crops or is in rotation. When land is removed from this program, it is then assessed at full market value. The landowner is not required to pay back taxes on the difference in value between full market value and the lower taxable values placed on the land while it was in the program.

### **Yield Tax**

If grazing ground is timbered or there are small areas of timbered ground included in the acres classified as cropland, the landowner will be required to pay a 3% yield tax on timber harvested and delivered to a mill. The agricultural rates per acre do not account for potential income from the trees. The total taxable value depends upon the species of trees and the quantity harvested (in thousand board feet).

### **For Questions or More Information:**

Call the Timber & Agriculture Department in the Assessor's Office at (208) 446-1526 or email [kctimberag@kcgov.us](mailto:kctimberag@kcgov.us). Online forms available at <https://www.kcgov.us/186/Agricultural-Exemption>