



JEFFERSON COUNTY

Five Acres or Less Agriculture Exemption Form

210 Courthouse Way
Rigby, ID 83442

Owner _____ Parcel: _____ Acres: _____
Owner _____ Date: _____
Address _____ Tax Year: _____
City, State, Zip _____

CERTIFICATE FORM FOR TAXPAYERS PROVING INCOME REQUIREMENTS ON LAND OWNERSHIP OF FIVE (5) ACRES OR LESS (IC 63-602, 63-604, 63-605)

If this form is not submitted to the Board of County Commissioners before April 15th of each qualifying year, the land "shall be valued utilizing the market data approach and shall not qualify for the exemption" (IDAPA 35.03.165.04D).

- (1) Has all the acreage excluding the building site (*if a developed home site exists*) been devoted to agriculture use for the last three growing seasons **and** met one or more of the criteria in Idaho Code 63-604 "Land actively devoted to agriculture"? ___ Yes ___ No
- (2) Has the land agriculturally produced gross revenue in the immediate preceding year of at least \$1,000 or 15% of the owner or lessee's annual gross income? ___ Yes ___ No

* Land utilized for the grazing of animals kept primarily for personal use or pleasure rather than as part of a bona fide profit making enterprise **SHALL NOT** be considered land which is actively devoted to agriculture.

*The area of such land is five (5) contiguous acres or less and such land has been actively devoted to agriculture within the meaning of subsection (1)(a) of Idaho Code 63-604 during the last three (3) growing seasons; and provide proof of income as followed.

Proof of 15% of owners/lessee's gross income from crops or livestock must be submitted annually.

Proof of \$1,000 gross income from crops or livestock must be submitted annually.

NOTE: For the purpose of meeting the minimum income qualification, when income is received from the sale of livestock, only the gross income from the livestock sale may be included.

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

Date Phone Number Signature of Claimant or Agent

Action taken by County: _____ Date: _____

Chairman Board of County Commissioners Signature: _____