CERTIFICATION FORM FOR TAXPAYERS PROVING INCOME REQUIREMENTS ON LAND
OWNERSHIP OF FIVE ACRES OR LESS (SECTION 63-604, IDAHO CODE)

OWNER: ____________________________________________

ADDRESS: ____________________________________________

TAX YEAR: ____________________________________________

PARCEL NUMBER(S): __________________________________

**NOTE**: IF THE ENCLOSED FORM(S) ARE NOT RECEIVED BY THIS OFFICE ANNUALLY BY APRIL 15TH, IT MUST BE
ASSUMED THAT THE LAND DOES NOT MEET THE QUALIFICATIONS FOR AN AGRICULTURAL EXEMPTION AND CURRENT MARKET VALUE WILL BE USED TO VALUE THE PROPERTY.

Property Description ____________________________________________

The land size is ______________ acres.

PROPERTY INFORMATION

1. Has all the acreage exclusive of the building site (if a developed home site exists) been devoted to agriculture used for the last three growing seasons? * __________________________ Yes ☐ No ☐

2. Has the land agriculturally produced for sale or home consumption 15% of the lessee's annual gross income? ** ______________________________________________ Yes ☐ No ☐

3. Has the land agriculturally produced gross revenue in the immediate preceding year of $1,000 more? *** ______________________________________________ Yes ☐ No ☐

*Agricultural use is the growing of agricultural field crops, timber, grazing on the land or if the land is in a cropland rotation program. Land is utilized for the grazing of animals kept primarily for personal use or pleasure rather than as part of a net profit making enterprise shall not be considered land which is actively devoted to agriculture.

**Proof of gross income from crops must be submitted. (Net income from the sale of livestock may be included)

***Proof of $1,000 gross income from crops must be submitted. (gross income – and income from crops – must be submitted. A three year history is required. (Has the owner filed an IRS Schedule F (Form 1040) showing income to the land? 

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

CERTIFICATION

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

_________________________  __________________________  __________________________
Date                     Signature                          Phone