



BOISE COUNTY ASSESSOR

Chris J. Juszczak
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Dear Property Owner:

For property tax purposes, land which is actively devoted to agriculture shall be eligible for appraisal, assessment and taxation as agricultural property each year it meets one (1) or more of the following qualifications:

- a) The total area of such land, including the home site, is more than five (5) contiguous acres, and is actively devoted to agriculture which means:
 1. It is used to produce field crops including, but not limited to grains, feed crops, fruits and vegetables; or
 2. It is used by the owner for the grazing of livestock to be sold as part of a net profit making enterprise, or is leased by the owner to a bona fide lessee for grazing purposes;
 3. It is in a cropland retirement or rotation program. (Idaho Code 63-604)

To verify that such lands are actively devoted to agriculture, we request proof to be submitted to this office. The proof can be a Form 1040, Schedule F or C (Profit or Loss from Farming or Business), copies of receipts from livestock auctions, a copy of a signed lease agreement, etc.

State law specifies that, "Land utilized for the grazing of a horse or other animals kept primarily for personal use or pleasure rather than as part of a bona fide profit making agricultural enterprise shall not be considered to be land which is actively devoted to agriculture." (Idaho Code 63-604)

If the enclosed application is not received on or before **April 15, 2019**, then it must be presumed that the property does not qualify for an agricultural exemption and current Market value will be used to assess the property.

If you have further questions, please contact the Boise County Assessor's Office at the above address or telephone number.

Sincerely,

Chris J. Juszczak
Boise County Assessor