

**OFFICE OF THE KOOTENAI COUNTY ASSESSOR**  
**INCOME REQUIREMENTS CERTIFICATION FORM**  
Land Ownership of Five Acres or Less, Including Homesite  
§ 63-604, I. C. AS- 30 -- SCAN

If this form is not received within this office by April 15<sup>th</sup> of the year being applied for, it is assumed that the land does not meet the qualifications for an agricultural category. Market value will be used to assess the property.

\*NAME: \_\_\_\_\_ \*AIN #: \_\_\_\_\_  
 \*MAILING \_\_\_\_\_ PARCEL #: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_ TOTAL AC. IN AGRICULTURE: \_\_\_\_\_  
 \*TELEPHONE: \_\_\_\_\_ TOTAL AC. IN PARCEL: \_\_\_\_\_  
 EMAIL: \_\_\_\_\_ (\*Required Fields – not public information)

**PLEASE REFER TO ATTACHED “STATUTORY AND REGULATORY PROVISIONS”**

1. Has all the acreage exclusive of the building site (if a developed homesite exists) been devoted to an agricultural use for the last three growing seasons (I.C., 63-112(1)(b))?  
 YES  NO

If “YES”:

Type of Crop \_\_\_\_\_ Acres Devoted \_\_\_\_\_ Yield \_\_\_\_\_ (tons/acre)  
 Type of Livestock \_\_\_\_\_ Acres Fenced \_\_\_\_\_ Yield \_\_\_\_\_ (# animals sold annually)

A. Has the land agriculturally produced for sale or home consumption the equivalent of 15% or more of the owner’s or lessee’s annual gross income (I.C., 63-604(1)(b)(i))?  
 YES  NO

**OR**

B. Has the land agriculturally produced revenues in the immediately preceding year of \$1000 or more (I.C., 63-604(1)(b)(ii))? (**NOTE:** “Home Consumption” excluded from the total!!)  
 YES  NO

2. Agricultural use is described in I.C., 63-604, (a)(b). **NOTE:** Land utilized for grazing of a horse or other animals kept primarily for personal use or pleasure shall not be considered land which is actively devoted to agriculture (I.C., 63-604 (3)).

3. (**MANDATORY -- YEARLY.**) **The owner must submit proof of annual gross income or gross income from crops or grazing.** Please provide the Assessor’s Office with copies of income tax returns, with Form F-4, attached from the preceding year(s), or with copies of cancelled checks to support the reported income.

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, complete and that I agree to have my parcel inspected by a representative of the Kootenai County Assessor’s Office.

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

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

**Mail To:**  
 Kootenai County Assessor  
 P. O. Box 9000  
 Coeur d’Alene, ID 83816-9000

**Deliver To:**  
 Kootenai County Assessor  
 451 Government Way  
 Coeur d’Alene, ID 83814

(208) 446-1526/-1527 [kctimberag@kcgov.us](mailto:kctimberag@kcgov.us)  
 Online forms are available at <https://www.kcgov.us/881/Agricultural-Exemption>

**STATUTORY AND REGULATORY PROVISIONS**

**I. C., § 63-208. Land Actively Devoted to Agriculture: states, in part:**

1. 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 at least one of the following qualifications:
  - a. The total area of such land, including the homesite, is more than five acres and actively devoted to agriculture, meaning:
    - i. Used to producing field crops, including but not limited to grains, feed crops, fruits and vegetables; or
    - ii. Used by the owner or bona fide lessee for grazing of livestock to be sold as part of a net profit-making enterprises; or
    - iii. In a cropland retirement or rotation program.
  - b. The area of such land is five acres or less and actively devoted to agriculture within the meaning of subsection 1.a. of this section **during the last three growing seasons**; and
    - i. Agriculturally produces for sale or home consumption the equivalent of 15% or more of owners' or lessees' annual gross income; or
    - ii. Agriculturally produced gross revenues in the immediately preceding year of **\$1000** or more, including net income per sale of livestock. When the area is five acres or less, such land shall be presumed to be nonagricultural land until established that the requirements of this subsection have been met.
2. Land shall not be classified or valued as agricultural land which is part of a platted subdivision with stated restrictions prohibiting its use for agricultural purposes, whether within or outside a city.
3. Land utilized for grazing 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 actively devoted to agriculture.

The **Internal Revenue Code** states in part:

Land of more than five contiguous acres under one ownership producing agricultural field crops, timber or grazing as part of a bona fide profit-making agricultural enterprises for the owner or bona fide lessee, or in a cropland retirement or rotation program, shall be appraised for assessment using the income approach. **Each year, the land must meet one or more of the requirements of this paragraph. Otherwise, the market data approach shall be used by the assessor to estimate market value.**

**ADMINISTRATIVE DIRECTIVE – Rule 645 (Rules and Regulations):**

Specifies clearly that in order to be eligible for appraisal and assessment as agricultural land, the property, *regardless of size*, must be actively devoted to agriculture and a part of a bona fide *profit-making* agricultural venture.

Bona fide evidence must be certified **annually, April 15**, to the Assessor **to qualify lands five acres or less** in size. Each year, the land must meet the test of being part of a bona fide profit-making agricultural venture; otherwise, appraised, regardless of size, on the market data approach.

**IMPORTANT INFORMATION**

I.C., § 63-604, states in part: It shall be the duty of the County Assessor to conduct and carry out a continuing program of valuation of all taxable property under his jurisdiction pursuant to such rules and regulations as the States Tax Commission may prescribe, to the end that all parcels of property under Assessor's jurisdiction are appraised at current market value for assessment purposes. Resulting in a complete appraisal of all taxable property every five years. In compliance with the above, the County has initiated a program of reappraisal. One of the components of this program is to determine eligibility of qualifying lands for an agricultural category.

**Acres over five acres may** qualify by January 1 of the current year for an agricultural category. Application for eligibility must be submitted to this office *no later than* **April 15**.

Eligibility is heavily reliant on whether:

1. THE OWNER IS ACTIVELY PRACTICING AGRICULTURAL PURSUITS ON THE LAND
2. THE LAND ACTIVELY DEVOTED TO AGRICULTURE
3. THE LAND IS A BONA FIDE PROFIT-MAKING AGRICULTURAL VENTURE

If the enclosed form(s) is(are) not received by **April 15 for five acres or less** of the year for which you are applying, it must be assumed the land does not meet the qualifications for an agricultural category; current market value will be used to value the property.