

**CERTIFICATION FORM FOR TAXPAYERS PROVING INCOME
REQUIREMENTS ON LAND OWNERSHIP OF FIVE ACRES OR LESS**

(Section 63-604, Idaho Code)

**One form must be completed for each parcel of land & submitted
to the county assessor on or before April 15th each year.**

Owner: _____
Address: _____

Parcel # _____
County: Twin Falls
Land Size: _____ Acres

Legal Description:

1. Has all the acreage exclusive of the building site (if a developed home site exists) been devoted to agricultural use for the last three growing seasons? * _____ 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 utilized for the grazing of animals kept primarily for personal use or pleasure rather than as part of a bonafide profit making agricultural enterprise shall not be considered land which is actively devoted to agriculture.

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

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

3. Has the land agriculturally produced gross revenue in the immediately preceding year of \$1,000 or more? *** (If yes, Schedule F from your 1040 must accompany application) _____ Yes _____ No

***Proof of \$1,000 gross income from crops must be submitted. (Net income from the sale of livestock may be included)

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 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 the sale.

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 and complete.

Signature _____ Phone # _____ Date _____

Action Taken by County Assessor _____

