



FOR YOUR INFORMATION AGRICULTURAL BUILDING SITING

For agricultural buildings in the Agricultural and Residential Rural zoning districts only.

Siting permits are for agricultural buildings to be constructed on **five acres of land or more actively devoted to agriculture** as described by Idaho Code Section 63-604 (see opposite side). An “agricultural building” is designed and constructed to house such things as farm implements, hay, grain, poultry, livestock or other horticultural products. Agricultural buildings shall not be places of human habitation, places used by the public, or places of employment where agricultural products are processed, treated or packaged. The siting of an agricultural building will not be permitted in platted residential subdivisions or where agriculture is not the primary use of the land.

When applying for permits, the County requires certain information and documents to be submitted along with the application form. The checklist below is a guide to help applicants know what will or may be required with their applications in most situations. *Please note, however, that staff may request more information after the application has been submitted.*

ALWAYS REQUIRED

- Permit application form, completed and signed
- Copy of current, recorded property deed with name(s) of owner(s)
- Copy of Fire District Construction Permit—staff can help you obtain this
- Site plan
- Sketch of building showing basic design, building dimensions and roof pitch

SOMETIMES REQUIRED

- If crossing or working in a water course (natural or manmade), a permit from the Army Corps of Engineers and/or Idaho Department of Water Resources may be required.
- If the construction project disturbs 1 or more acres of land, including activities like clearing, grading, excavating, or stockpiling of fill material, a Construction General Permit from the EPA may be required.

TITLE 63
REVENUE AND TAXATION

CHAPTER 6
EXEMPTIONS FROM TAXATION

63-604. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED.

- 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 one (1) or more of the following qualifications:
 - a. The total area of such land, including the homesite, is more than five (5) contiguous acres, and is actively devoted to agriculture which means:
 - i. It is used to produce field crops including, but not limited to, grains, feed crops, fruits and vegetables; or
 - ii. It is used to produce nursery stock as defined in section 22-2302(11), Idaho Code; or
 - iii. It is used by the owner for the grazing of livestock to be sold as part of a for-profit enterprise, or is leased by the owner to a bona fide lessee for grazing purposes; or
 - iv. It is in a cropland retirement or rotation program.
 - b. 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 this section during the last three (3) growing seasons; and
 - i. It agriculturally produces for sale or home consumption the equivalent of fifteen percent (15%) or more of the owner's or lessee's annual gross income; or
 - ii. It agriculturally produced gross revenues in the immediately preceding year of one thousand dollars (\$1,000) or more. When the area of land is five (5) contiguous acres or less, such land shall be presumed to be nonagricultural land until it is 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 without a city.
- 3) 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 for-profit enterprise shall not be considered to be land actively devoted to agriculture.
- 4) Land actively devoted to agriculture, having previously qualified for exemption under this section in the preceding year, or which would have qualified under this section during the current year, shall not lose such qualification due to the owner's or lessee's absence in the current year by reason of active military service in a designated combat zone, as defined in section 112 of the Internal Revenue Code. If an owner fails to timely apply for exemption as required in this section solely by reason of active duty in a designated combat zone, as defined in section 112 of the Internal Revenue Code, and the land would otherwise qualify for exemption under this section, then the board of county commissioners of the county in which the land actively devoted to agriculture is located shall refund property taxes, if previously paid, in an amount equal to the exemption which would otherwise have applied.
- 5) If the land qualified for exemption pursuant to section 63-602FF, Idaho Code, in 2005, then the land will qualify in 2006 for the exemption pursuant to section 63-602K, Idaho Code, upon the filing of a statement by the owner with the board of county commissioners that the land will be actively devoted to agriculture pursuant to this section in 2006.
- 6) For purposes of this section, the act of platting land actively devoted to agriculture does not, in and of itself, cause the land to lose its status as land being actively devoted to agriculture if the land otherwise qualifies for the exemption under this section.
- 7) As used in this section:
 - a. "Contiguous" means being in actual contact or touching along a boundary or at a point, except no area of land shall be considered not contiguous solely by reason of a roadway or other right-of-way.
 - b. "For-profit" means the enterprise will, over some period of time, make or attempt to make a return of income exceeding expenses.
 - c. "Platting" means the filing of the drawing, map or plan of a subdivision or a replatting of such, including certification, descriptions and approvals with the proper county or city official.



**BANNOCK COUNTY PLANNING & DEVELOPMENT SERVICES
AGRICULTURAL BUILDING SITING APPLICATION**

PROPERTY OWNER

CONTRACTOR

Name:	Name:
Address:	Address:
City, State, Zip:	City, State, Zip:
Phone:	Phone:
Email:	Email:
<input type="checkbox"/> Exempt from state contractor registration requirement (see Idaho Code § 54-5205)	Idaho Contractor Registration #:

BUILDING PURPOSE: _____

PROJECT LOCATION

Parcel #:		Address:	
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OWNER CERTIFICATION

I, the undersigned, hereby certify that the building will be used as an "agricultural building" as defined on the forgoing page and that the building will be sited on land devoted to agricultural use. Should the use be found to be in violation of the above referenced definition, said violation will result in the revocation of this application and permit and the requirement to obtain a Bannock County Building Permit. If found to be in violation, the applicant and owner could be subjected to fines associated with Idaho Code section 39-4126. I authorize Bannock County staff to enter the property for inspections related to this application.

PROPERTY OWNER

Signature:
Print Name:
Date:

ACKNOWLEDGEMENT CERTIFICATE

State of _____

County of _____

On this ____ day of _____, in the year of 20__, before me personally appeared _____, known to me to be the person(s) whose name(s) is (are) subscribed to the within instrument, and acknowledged to me that he (she) (they) executed the same.

S
E
A
L

Notary Public

My commission expires: