

**OFFICE OF THE \_\_\_\_\_ COUNTY ASSESSOR**

\_\_\_\_\_, ASSESSOR

County Seal  
Here

Address: \_\_\_\_\_

\_\_\_\_\_, NV \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

website \_\_\_\_\_

Email: \_\_\_\_\_

**DECLARATION OF RURAL LAND CLASSIFICATION**

(NRS 361A.120)

This form can be submitted by mail, email or online

PARCEL NUMBER:	_____	ACREAGE	_____
		DEEDED WATER	_____
NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: _____			

If any of the information above is incorrect, please contact the Assessor's office.

CULTIVATED CROPS PRODUCED	Acres	Crop Grown	Tons/Acre
Owner's Estimate:			
Use separate sheet if needed			

GRAZING/PASTURE	Acres	AUM
Owner's Estimate:		

LIVESTOCK BRAND(S):	
Please List:	_____

WILD HAY PRODUCED	Acres	Tons/Acre
Owner's Estimate:		

<b>DO YOU HAVE A TCID FARM UNIT?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>IF YES, LD.#</b>
_____

<b>LIST ALL PARCELS IN FARM UNIT</b> (Use a separate sheet if needed)
_____

<b>COMMENTS:</b> (use a separate sheet if needed)
---

<b>NAME OF PERSON COMPLETING FORM:</b>			<b>TITLE:</b>	
<b>MAILING ADDRESS OF CONTACT PERSON (STREET ADDRESS OR P.O. BOX):</b>			<b>EMAIL ADDRESS:</b>	
<b>CITY:</b>	<b>STATE:</b>	<b>ZIP CODE:</b>	<b>DAYTIME PHONE:</b>	<b>ALTERNATE PHONE:</b>

**\*\*\*PLEASE ATTACH INCOME VERIFICATION. i.e.: SCHEDULE F, SCHEDULE C, LEASE AGREEMENT, OR OTHER PROOF OF INCOME\*\*\***

I declare, under penalty of perjury of the State of Nevada, that the foregoing and all information herein, including any attached statements and/or documentation, is true, correct, and complete to the best of my knowledge and belief:

\_\_\_\_\_  
Claimant Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

SEE REVERSE FOR MORE INFORMATION

## **Agricultural Real Property NRS 361A**

### **What is agricultural real property?**

Agricultural real property is:

- Land devoted to agricultural use for at least three (3) consecutive years.
- A leased parcel that includes at least 7 acres of land devoted to accepted agricultural practices.
- A leased parcel that is contiguous to other agricultural real property owned by the lessee.
- A parcel which is part of a business venture that produces a minimum gross income of \$5,000 from agricultural pursuits.

### **What is an agricultural use assessment?**

- Qualified parcels assessed as agricultural are valued for tax purposes using classifications and values set annually by the Department of Taxation.
- The values are based upon survey data of Nevada agriculture markets while other types of property are valued according to the regional real estate market.
- Deferred taxes are the difference between the agricultural taxes and the taxes that would have been paid had the parcel not been agriculturally assessed.
- Deferred taxes are a perpetual lien against the parcel until the deferred taxes are paid.

### **What qualifies a parcel for an agricultural use assessment?**

- The owner of real property may apply to the county assessor for an agricultural use assessment by June 1 of any year.
- Provide documentation of the minimum gross income of \$5,000 from agricultural pursuits. This may include, without limitation, leases, receipts, rent paid, account balance sheets, profit, and loss statements, audited financial statements and federal income tax returns.
- The county assessor determines the eligibility of agricultural use applications for properties 20 acres or larger.
- The Nevada Department of Taxation determines the eligibility of agricultural use applications for properties less than 20 acres.
- The approved application is recorded establishing the perpetual lien.

### **What would cause a parcel to no longer qualify for an agricultural assessment?**

- Physical alteration of the surface of the property to be used for a purpose other than agriculture.
- The recording of a final map or parcel map which creates one or more parcels not intended for agricultural use.
- A change in zoning to a higher use made at the request of the owner.