

**Information and Instructions For  
Agricultural Use Assessment Application**  
(Form 924LA)  
*Please Read Carefully*

Determinations on applications for parcels of twenty (20) acres or more will be made by the County Assessor. Determinations on applications for parcels of less than twenty (20) acres will be made by the Department of Taxation.

A separate application is required for each county in which ~~the~~ property is located.

**Criteria used to qualify agricultural use assessment applications:**

- 1.) The land has been devoted exclusively to agricultural use for at least three consecutive years immediately preceding the assessment date. See NAC Chapter 361A for further information about agricultural use.
- 2.) Agricultural use must produce a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year. See NAC Chapter 361A for further information about the employment of real property as a business venture for profit.
- 3.) If the agricultural use is the feeding, breeding, management or sale of livestock, poultry, or the produce thereof, the land *must* be of sufficient size and capacity to produce more than one-half of the feed required during that year for the agricultural pursuit.
- 4.) *When the owner leases the land, the minimum acreage in production must be 7 acres or the lessee must own land which is contiguous to the subject property. NRS 361A.020.*

**The agricultural use assessment designation will be removed when the property is converted to a higher use. Conversion may be evidenced by:**

- 1.) A physical alteration of the surface of the property enabling it to be used for a higher use;
- 2.) The recording of a final map or parcel map creating one or more parcels not intended for agricultural use;
- 3.) A change in zoning to a higher use made at the request of the owner;
- 4.) Any use other than agricultural use.

**See NAC Chapter 361A for additional details. The Nevada Administrative Code (NAC) may be accessed on the internet at the following address: <http://leg.state.nv.us/NAC/>**

*Failure to provide all required and/or requested information could result in application denial.* Once an application is made and approved, it is not necessary to file again unless there is a change in ownership or conversion to a higher use of any portion of the land. However, the county assessor or the Department of Taxation may request a new application with supporting evidence in order to determine continuous use. Incomplete applications or applications with insufficient documentation may result in the cancellation of the agricultural assessment.

If an agricultural assessment is approved, the assessment will be based on the agricultural use of the land rather than on its full cash value, which is typically a higher assessment. Residential use areas will be assessed at full cash value. If the property converts in whole or part to a higher use, the owner will become liable for deferred taxes based upon the difference between the agricultural use value and the full cash value for a period not to exceed seven years. **It is the property owner's responsibility to notify the assessor in writing within 30 days if any portion of the land is converted to a higher use. Failure to promptly notify the assessor of a use change will result in a 20% penalty of the total accumulated deferred tax for each year the owner failed to provide notice.**

Upon conversion, the deferred taxes will be calculated in the manner provided in NRS 361A.265 and NRS 361A.280. Deferred taxes and any penalties thereon will annually attach as a lien against all qualified agricultural real property within the County. *The county Assessor does not record an annual statement of deferred tax liens on agricultural real property.* Persons desiring information about potential deferred tax liens should contact the County Assessor's Office.

## GENERAL PROVISIONS

### *Statutory references related to criteria used to qualify agricultural use assessment applications*

**NRS 361A.010 Definitions.** As used in this chapter, the terms defined in [NRS 361A.020](#) to [361A.065](#), inclusive, have the meanings ascribed to them in those sections except where the context otherwise requires.

**NRS 361A.020 “Agricultural real property” defined.**

1. “Agricultural real property” means:
  - (a) Land devoted exclusively for at least 3 consecutive years immediately preceding the assessment date to agricultural use.
  - (b) Land leased by the owner to another person for agricultural use and composed of any lot or parcel which:
    - (1) Includes at least 7 acres of land devoted to accepted agricultural practices; or
    - (2) Is contiguous to other agricultural real property owned by the lessee.
  - (c) Land covered by a residence or necessary to support the residence if it is part of a qualified agricultural parcel.
2. The term does not include any land with respect to which the owner has granted and has outstanding any lease or option to buy the surface rights for other than agricultural use, except leases for the exploration of geothermal resources as defined in [NRS 361.027](#), mineral resources or other subsurface resources, or options to purchase such resources, if such exploration does not interfere with the agricultural use of the land.
3. As used in this section, “accepted agricultural practices” means a mode of operation that is common to farms or ranches of a similar nature, necessary for the operation of such farms or ranches to obtain a profit in money and customarily utilized in conjunction with agricultural use.

**NRS 361A.030 “Agricultural use” defined.**

1. “Agricultural use” means the current employment of real property as a business venture for profit, which business produced a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year by:
  - (a) Raising, harvesting and selling crops, fruit, flowers, timber and other products of the soil;
  - (b) Feeding, breeding, management and sale of livestock, poultry, or the produce thereof, if the real property used therefor is owned or leased by the operator and is of sufficient size and capacity to produce more than one-half of the feed required during that year for the agricultural pursuit;
  - (c) Operating a feed lot consisting of at least 50 head of cattle or an equivalent number of animal units of sheep or hogs, for the production of food;
  - (d) Raising furbearing animals or bees;
  - (e) Dairying and the sale of dairy products; or
  - (f) Any other use determined by the Department to constitute agricultural use if such use is verified by the Department.
- ➔ The term includes every process and step necessary and incident to the preparation and storage of the products raised on such property for human or animal consumption or for marketing except actual market locations.
2. As used in this section, “current employment” of real property in agricultural use includes:
  - (a) Land lying fallow for 1 year as a normal and regular requirement of good agricultural husbandry;
  - (b) Land planted in orchards or other perennials prior to maturity; and
  - (c) Land leased or otherwise made available for use by an agricultural association formed pursuant to [chapter 547](#) of NRS.

**To review NRS 361A in its entirety, please visit the State of Nevada website at:**

**<https://www.leg.state.nv.us/NRS/NRS-361A.html>**

**APN (Assessor's Parcel Number(s)):**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Return this application to:**  
County Assessor's Office:

**Agricultural Use Assessment Application**  
**NRS 361A.110**

*Return this application to the County Assessor's Office at the address shown above  
no later than June 1<sup>st</sup>. If this application is approved, it will be recorded and become a public record.*

*IF MORE SPACE IS NEEDED, PLEASE ATTACH ADDITIONAL SHEETS TO THIS APPLICATION*

**Owner(s) of Record:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**City/State/Zip:** \_\_\_\_\_

1. What is the total acreage of the parcel(s)? \_\_\_\_\_
2. What is the total acreage of the land devoted to agricultural use? \_\_\_\_\_
3. Has the land been devoted exclusively to agricultural use for at least 3 consecutive years immediately preceding this application? Yes  No  Unknown / New Owner
4. Was this property previously assessed as agricultural? Yes  No  If yes, when was it originally assessed as agricultural? \_\_\_\_\_
5. Was the gross income from agricultural pursuits of the land during the preceding calendar year \$5,000 or more? Yes  No  Unknown / New Owner

6. 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
- Federal income tax returns (Schedule F or Schedule C).
- Additional documentation may be requested by the county assessor or the Department.

7. Is this property operated by the owner as part of an existing agricultural operation where other parcels are designated as agricultural?

Yes  No

8. Is this parcel currently leased to another person for agricultural purposes? Yes  No

*If yes, please provide a copy of the lease agreement.*

- Are at least 7 acres of the parcel devoted to agricultural purposes? Yes  No
- Is this parcel contiguous to other agricultural real property owned by the lessee?  
Yes  No

9. Describe **all** the uses of the land for which you are requesting an agricultural designation, such as agricultural, residential, commercial, or industrial use. For example, if you farm and live on this parcel, the use would be both agricultural and residential. In addition, please describe the agricultural operation such as raising crops, livestock, poultry, fur-bearing animals, bees, aquatic agriculture, hydroponic gardens.

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10. Are there any water rights or a water source associated with the parcel(s)? Yes  No

*If yes, please explain:*

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11. If there is any information you wish to provide, that might be pertinent to assist in processing this application, you may include it here.

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The undersigned hereby certify the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (I) (We) understand if this application is approved, this property may be subject to liens for undetermined amounts. (I) (We) understand that if any portion of this land is converted to a higher use, it is our responsibility to notify the assessor in writing within 30 days of the conversion.

**EACH OWNER OF RECORD OR HIS AUTHORIZED REPRESENTATIVE MUST SIGN BELOW. IF SIGNED BY A REPRESENTATIVE, THE REPRESENTATIVE MUST INDICATE FOR WHOM HE IS SIGNING, HIS CAPACITY, AND UNDER WHAT AUTHORITY HE IS SIGNING. PLEASE TYPE THE NAME UNDER EACH SIGNATURE.**

_____ Signature of Applicant or Agent	_____ Capacity (Owner, Representative, or Lessee)	
_____ Type or Print Name	_____ Authority (i.e. Power of Attorney)	_____ Date
_____ Address/City/State/Zip	_____ Phone Number	_____ Email Address

_____ Signature of Applicant or Agent	_____ Capacity (Owner, Representative, or Lessee)	
_____ Type or Print Name	_____ Authority (i.e. Power of Attorney)	_____ Date
_____ Address/City/State/Zip	_____ Phone Number	_____ Email Address

_____ Signature of Applicant or Agent	_____ Capacity (Owner, Representative, or Lessee)	
_____ Type or Print Name	_____ Authority (i.e. Power of Attorney)	_____ Date
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_____ Type or Print Name	_____ Authority (i.e. Power of Attorney)	_____ Date
_____ Address/City/State/Zip	_____ Phone Number	_____ Email Address

_____ Signature of Applicant or Agent		_____ Capacity (Owner, Representative, or Lessee)
_____ Type or Print Name	_____ Authority (i.e. Power of Attorney)	_____ Date
_____ Address/City/State/Zip	_____ Phone Number	_____ Email Address

***Attach Additional Signature Pages to Application as Necessary***

FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION

<input type="checkbox"/> Application Received	_____ Date	_____ Initial
<input type="checkbox"/> Property Inspected	_____ Date	_____ Initial
<input type="checkbox"/> Income Records Inspected	_____ Date	_____ Initial
<input type="checkbox"/> Written Notice of Approval or Denial Sent to Applicant	_____ Date	_____ Initial
<input type="checkbox"/> Application forwarded to Department of Taxation	_____ Date	_____ Initial
<input type="checkbox"/> Department of Taxation returned application	_____ Date	_____ Initial

Reasons of Approval or Denial and Other Pertinent Comments:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

_____ Signature of Official Processing Application	_____ Title	_____ Date
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OFFICE OF THE \_\_\_\_\_ COUNTY ASSESSOR

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

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

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

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

website \_\_\_\_\_

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

County Seal

Here

**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)
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<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.