	(s)):			
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n this application to:				

# 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 1st. 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 \( \sqrt{No} \sqrt{No} \sqrt{New Owner} \sqrt{\sqrt{New Owner}} \)
4.	Was this property previously assessed as agricultural? Yes \( \square\) No \( \square\) If yes, when was it originally assessed as agricultural? \( \square\)
5.	Was the gross income from agricultural pursuits of the land during the preceding calendar year \$5,000 or more? Yes \( \sqrt{No} \sqrt{No} \sqrt{Unknown/New Owner} \sqrt{}

	<ul> <li>include, without limitation:</li> <li>Leases</li> <li>Receipts</li> <li>Rent paid</li> <li>Account balance sheets</li> <li>Profit, and loss statements</li> <li>Audited financial statements</li> <li>Federal income tax returns (Schedule F or Schedule C).</li> <li>Additional documentation may be requested by the county assessor or the Department.</li> </ul>
7.	Is this property operated by the owner as part of an existing agricultural operation where other parcels are designated as agricultural?  Yes \( \scale \) No \( \scale \)
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 <b>all</b> 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.
10.	Are there any water rights or a water source associated with the parcel(s)? Yes No I If yes, please explain:
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.

6. Provide documentation of the minimum gross income of \$5,000 from agricultural pursuits. This may

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 Atto	orney) Date			
Address/City/State/Zip	Phone Number Email Address				
Signature of Applicant or Agent	Capacity (Owner, Represen	tative, 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 (C	Capacity (Owner, Representative, or Lessee)			
Type of	r Print Name	Authority (i.e. Po	Authority (i.e. Power of Attorney)			
Address/City/State/Zip  Signature of Applicant or Agent  Type or Print Name		Phone Number	Ema	mail Address		
		Capacity (Owner, Representative, or Lessee)				
		Authority (i.e. Po	Authority (i.e. Power of Attorney)			
Addres	ss/City/State/Zip	Phone Number	Phone Number Ema			
	Attach Additional Signary  FOR USE BY THE COUNTY ASSESSO  Application Received  Property Inspected  Income Records Inspected			Initial Initial		
	Written Notice of Approval or Denial S  Application forwarded to Department of	of Taxation	Date Date	Initial Initial		
	Department of Taxation returned applic  Reasons of Approval or Denial and Oth		Date	Initial		
	Signature of Official Processing Applic	ation	Title	Date		

OFFICE OF THE			ASSESSOR		Count	y Seal		
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PARCEL NUMBER:				ACREAGE				
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NAME OF PROPERTY OWNER AS	IT APPEARS (	ON THE TAX ROLL	a.					
	,	If any of the information	n above is incorrect, ple	ease contact the Assessor's office	<mark>e.</mark>			
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Owner's Estimate:				(	Owner's Estimat	e:		
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Yes No	1 [					·		
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COMMENTS: (use a separate sheet in	needed)							
NAME OF PERSON COMPLETING FOR	M:			TITLE:				
MAILING ADDRESS OF CONTACT PER	SON (STREET A	ADDRESS OR P.O. BO	OX):	EMAIL ADDRESS:				
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***PLEASE ATTACH INCOME	E VERIFICAT	TION. i.e.: SCHED	OULE F, SCHEDU	ULE C, LEASE AGREEM	MENT, OR O	THER PROG	OF OF INCO	OME***
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declare, under penalty of perjury of	the State of Ne	evada, that the fores	going and all infor	mation herein, including a	ny attached st	atements and	d/or documen	tation, is
rue, correct, and complete to the best				, ,	-			•
Claimant Signature				Print Name			Date	
							Z.u.c	

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

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.