

Information and Instructions For Agricultural Use Assessment Application

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.

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/>

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. Persons desiring information about potential deferred tax liens should contact the County Assessor's Office.

SIGNATURE

APN (Assessor's Parcel Number):

Return this application to :
White Pine County Assessor
297 11TH STREET EAST SUITE #3
ELY, NEVADA 89301

THIS SPACE FOR RECORDER'S USE ONLY

AGRICULTURAL USE ASSESSMENT APPLICATION

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.

1.) Please type in the following information for each owner of record or his representative .
Attach additional sheets if necessary:

Owner: _____
Address: _____
City/State/Zip: _____

Representative: _____
Address: _____
City/State/Zip: _____

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

3.)What is the size of land devoted to agricultural use? _____

4.) Is this parcel contiguous to other lands controlled by the owner and designed as agricultural?
Yes _____ NO _____

5.) What is the date the property was originally placed in service by the owners listed above for agricultural purposes? _____

6.) Was the property previously assessed as agricultural? _____ If yes, when was it assessed as agricultural? _____

7.) Was the gross income from agricultural use of the land during the preceding calendar year \$5,000 or more? Yes _____ No _____

8.) Please attach a statement of revenues and expenses related to the agricultural use of the land and include a copy of IRS Form F. Additional documentation may be requested by the county assessor.

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 INDICATED FOR WHOM HE IS SIGNING, HIS CAPACITY, AND UNDER WHAT AUTHORITY. 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

FAX NUMBER

FOR USE BY THE COUNTY ASSESSOR OR DEPT OF TAXATION

APPLICATION RECEIVED

DATE

INITIALS

PROPERTY INSPECTED

DATE

INITIALS

INCOME RECORDS INSPECTED

DATE

INITIALS

WRITTEN NOTICE OF APPROVAL OR DENIAL
SENT TO APPLICANT

DATE

INITIALS

APPLICATION FORWARDED TO DEPARTMENT OF
TAXATION

DATE

INITIALS

DEPARTMENT OF TAXATION RETURNED APPLICATION

DATE

INITIALS

REASONS FOR APPROVAL OR DENIAL AND OTHER PERTINENT COMMENTS:

004

SIGNATURE OF OFFICIAL PROCESSING APPLICATION

TITLE

DATE

