

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:		

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

IF YES, LD.#

LIST ALL PARCELS IN FARM UNIT (Use a separate sheet if needed)		

COMMENTS: (use a separate sheet if needed)

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

*****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 _____
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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.