

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

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

**Return this application to:**

County Assessor's Office:

Humboldt County Assessor's Office

Andy Heiser, Assessor

50 W 5th Street

Winnemucca, NV 89445

**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  Unknown
5. If yes, when was it originally assessed as agricultural? \_\_\_\_\_
6. Was the gross income from agricultural pursuits of the land during the preceding calendar year \$5,000 or more? Yes  No  Unknown / New Owner

7. 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.

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

9. Yes  No  Unknown

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

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

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

11. 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.

---

---

---

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

*If yes, please explain:*

---

---

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

---

---

---

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
_____	_____	_____
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

\_\_\_\_\_  
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

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

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

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

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

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

website \_\_\_\_\_

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

# Humboldt County Assessor's Office

Andy Heiser ♦ Assessor ♦ Andy.Heiser@humboldtcountynv.gov  
Office: (775) 623-6316 Fax: (775) 623-6311

## 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)
---

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

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.