

**Pershing County Planning Department**

P.O. Box 1656

Lovelock, NV 89419

Phone: (775) 273-2700 Fax: (775) 273-3617

Email: jevans@pershingcountynv.gov

## **Reversion to Acreage Application**

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Reversion to acreage is the procedure used to abandon all or part of a subdivision map, including a series of maps that were recorded for an approved tentative map and which maps are contiguous as defined by NRS 278.490.

### **Submittal Requirements**

A written application accompanied by a map prepared by a licensed land surveyor of the proposed abandonment or reversion describing the requested changes shall be submitted. The surveyor's certificate must satisfy the requirements of NRS 278.4955. Additional information to accompany the application shall include:

- A. Previous Agreements. Any agreement entered into for improvements pursuant to NRS 278.380 for the original division of land should be provided. The map shall contain the same survey dimensions as the recorded map or maps.
- B. Owner Certificates. Certificate signed and acknowledged pursuant to NRS 240.166, 240.1665 or 240.167, by each person who is an owner of the land consenting to the preparation and recordation of the map.
- C. Title Report. A report from a title company which lists the names of each owner of record and each holder of a security interest if created by a deed of trust or mortgage. Signatures of all named persons shall be required before recording the map. The District Attorney may waive the title report requirement if adequate ownership information is provided.
- D. Written Consent. The written consent of each holder of record of a security interest to the recordation of the map of reversion. The consent shall be in a separate document which shall be recorded with the map of reversion. The map shall contain a notation that a separate document has been recorded.
- E. Required Interest. A lien for taxes or special assessments or a trust interest under a bond indenture is deemed not to be an interest in land.

### **Review Procedures**

The map and application shall be transmitted to the County Commissioners, who shall review the map and approve, conditionally approve, or disapprove the map the map of reversion to acreage within thirty (30) days after a determination of receipt of a completion application, by the Director.

### **Form of Final Map**

The final map shall be clearly and legibly drawn in permanent black ink on paper or produced by the use of other materials of a permanent nature generally used for such a purpose in the engineering profession, but affidavits, certificates and acknowledgements shall be legibly stamped or printed upon the map with permanent black ink.

- A. Sheet. The size of each sheet of the map shall be twenty-four (24) by thirty-two (32) inches. A marginal line shall be drawn completely around each sheet, leaving an entirely blank margin of one (1) inch at the top, bottom and right edges, and of two (2) inches at the left edge along the twenty-four (24) inch dimensions.
- B. Scale. The scale of the map shall be large enough to show all details clearly and enough sheets shall be used to accomplish this end.
- C. Numbering. The particular number of the sheet and the total number of sheets comprising the map shall be stated on each of the sheets and its relation to each adjoining sheet shall be clearly shown.
- D. Certificates. The following certificates shall appear on a reversion to acreage map before it may be recorded:
  - 1. Certificate of Planning Commission Approval. A certificate signed by the Planning Commission Chairman which states that the map has been approved by the Planning Commission and provides the date of approval.

If applicable, the certificate shall also state that the Planning Commission has accepted or rejected on behalf of the public any parcel or portion of a parcel of land, offered for dedication for public use. If applicable, the certificate shall acknowledge that any public streets or easements that will not remain were abandoned pursuant to PCDC Chapter 17.604, Vacations and Abandonments.

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<b>Date Application Received:</b> _____ <b>Date Application Complete:</b> _____
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**Applicant Information**

**Applicant/Developer:** \_\_\_\_\_

Name: \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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

**Property Owner:** \_\_\_\_\_

Name: \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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

**Professional Consultant:** \_\_\_\_\_

Name: \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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

**Project Information**

Address (if not available please provide approximate location): \_\_\_\_\_

\_\_\_\_\_

Provide a description of the proposed project: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Project Location: \_\_\_\_\_

\_\_\_\_\_

Assessor's parcel number(s): \_\_\_\_\_

Section, Township and Range: \_\_\_\_\_

Applicants Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Acknowledgement of the Tax Assessment Consequences of Altering Agricultural Real Property NRS 361A



To avoid delays in map application processing when altering Agricultural land, this form must be completed and returned to the Pershing County Assessor's Office prior to filing any maps. Proof of submission to Assessor must be included when submitting application to Planning & Building.

- ✓ *I acknowledge that the assessed valuation on my parcel may change and that deferred taxes may be billed because of altering my property lines.*
- ✓ *I acknowledge that NRS 361A.270 states it is the responsibility of the property owner to provide the assessor 30 days written notice if any portion of a parcel ceases to be used exclusively for agricultural use. I also acknowledge that NRS 361A.283 states a penalty of 20 percent of the total accumulated deferred tax may be charged for failure to provide the assessor with the required notice.*
- ✓ *I acknowledge that property taxes must be paid in full on an existing parcel number before a new parcel can be created.*
- ✓ *Furthermore, I acknowledge that maps recorded between June 15<sup>th</sup> and July 1<sup>st</sup> may not be processed until the next fiscal year and that taxes calculated on the existing parcel on the July 1<sup>st</sup> lien date must be paid in full before a new parcel can be created.*

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Daytime Phone# \_\_\_\_\_

*If you have questions, please contact the Assessor's Office at (775)273-2369.*

## What is agricultural real property?

Agricultural real property is:

- Land devoted to agricultural use for at least three (3) consecutive years.
- A parcel that includes at least 7 acres of land devoted to accepted agricultural practices.
- A 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.

For Assessor Office Use Only: APN(s) \_\_\_\_\_  Deferred Calculated  No Deferred Taxes

**OWNER AFFIDAVIT**

State of Nevada )  
 )  
County of Pershing )            ss:

I, \_\_\_\_\_  
being duly sworn, depose and say that I am an owner\* of property involved in this petition  
and that the foregoing statements and answers herein contained and the information herewith  
submitted are in all respects complete, true and correct to the best of my knowledge and belief.  
I understand that no assurance or guarantee can be given by members of the Planning Staff.

\*Owner refers to the following: (Please mark the appropriate line.)

- Owner
- Corporate Officer/Partner (Provide copy of record document indicating authority to sign).
- Power of Attorney (Provide copy of Power of Attorney).
- Owner Agent (Provide copy of record document indicating authority to sign).
- Letter from Government Agency with Stewardship

Subscribed and sworn to before me  
this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Address

\_\_\_\_\_  
Notary public in and for said county  
and state.

My commission expires: \_\_\_\_\_

(Notary Stamp)