



Pershing County Planning and Building Department

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Division into Large Parcels Application

Applicant or Representative: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email _____

Property Owner: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email _____

Professional Consultant: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email _____

Project Information

Property Location: _____

Legal description of property (section, township, range): _____

Assessor's parcel number(s): _____

Regulatory Land Use District: _____

Overall acreage of property: _____

Number of proposed parcels: _____

Size of proposed parcels: _____

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 15th and July 1st may not be processed until the next fiscal year and that taxes calculated on the existing parcel on the July 1st 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 _____)

)

ss:

County of _____)

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 Department.

*Owner refers to the following: (Please check the appropriate box.)

- 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

Signed

Address

Subscribed and sworn to before me
this _____ day of _____, _____.

(Notary Stamp)

Notary public in and for said county and state.

My commission expires: _____