

APN (Assessor's Parcel Number):

005-090-10

Return this application to:  
Eureka County Assessor  
20 South Main Street  
P.O. Box 88  
Eureka, Nevada 89316  
Phone (775)237-5270



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 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 AS NECESSARY TO THIS APPLICATION.

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

Owner: Barack Gold North Nevada  
Address: 293 Spruce Road  
City/State/Zip: Elko NV 89801

Representative: Robert L Brock  
Address: 293 Spruce Road  
City/State/Zip: Elko NV 89801

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.)

grazing

3.) What is the size of the land devoted to agricultural use? 320 acres

4.) Is this parcel contiguous to other lands controlled by the owner and designated as agricultural? Yes  No

5.) What is the date the property was originally placed in service by the owners listed above for agricultural purposes? March 21, 2011

6.) Was this property previously assessed as agricultural? yes If yes, when was it assessed as agricultural? 2009

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 INDICATE FOR WHOM HE IS SIGNING, HIS CAPACITY AND UNDER WHAT AUTHORITY. PLEASE TYPE THE NAME UNDER EACH SIGNATURE.

[Signature]

Signature of Applicant or Agent

Representative  
Capacity (Owner, Representative, or Lessee)

Robert L Brock  
Type or Print Name

Agent  
Authority (i.e. Power of Attorney)

5/9/2011  
Date

293 Spruce Road, ELKO NV 89601  
Address/City/State/Zip

775 748 5522  
Phone Number

775 748-5580  
FAX Number

FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION

- |   |                          |                      |
|---|--------------------------|----------------------|
| <input type="checkbox"/> Application Received                                   | <u>5/13/2011</u><br>Date | <u>MM</u><br>Initial |
| <input type="checkbox"/> Property Inspected                                     | <u>5/13/2011</u><br>Date | <u>MM</u><br>Initial |
| <input type="checkbox"/> Income Records Inspected:                              | _____<br>Date            | _____<br>Initial     |
| <input type="checkbox"/> Written Notice of Approval or Denial Sent to Applicant | _____<br>Date            | _____<br>Initial     |
| <input type="checkbox"/> Application forwarded to Department of Taxation        | _____<br>Date            | _____<br>Initial     |
| <input type="checkbox"/> Department of Taxation returned application            | _____<br>Date            | _____<br>Initial     |

Reasons for Approval or Denial and Other Pertinent Comments:

Part of ELCO grazing

Michael A. Mears  
Signature of Official Processing Application

Assessor  
Title

5/13/2011  
Date





# Application for Agricultural Use Assessment

Please Read Carefully

If land is twenty (20) acres or more, application must be made to the Assessor in the county where property is located.

If less than twenty (20) acres, application must be made to the Department of Taxation, 1550 College Parkway, Carson City, Nevada 89701.

## Qualifications for the Agricultural Use Assessment

1. The land has been devoted exclusively for at least three (3) consecutive years immediately preceding the assessment date to Agricultural use.
2. The land earned a minimum gross income of \$5,000 from agricultural use for the calendar year preceding the assessment date. Proper proof of income must accompany each application.
3. Agricultural land used for feeding, breeding, management and sale of livestock, poultry, or the produce thereof, must be of sufficient size and capacity to produce more than one-half of the feed requirements.
4. Application must be filed on or before June 1<sup>st</sup> of any year.

**Note: Residential use or support areas will not be agriculturally assessed.**

## Restrictions which may cause the removal of Agricultural use assessment.

1. The physical alteration of the surface of the property enabling it to be used for a higher use.
2. The recording or existence of a final map or parcel map which creates 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 may be the cause for the removal of the agricultural assessment.

**Note: After the original filing, it may not be 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 Dept. of Taxation may request a new application with supporting evidence and documentation be submitted to determine continuous use. Applications which are not completed and returned, along with other necessary supporting documentation, may result in the cancellation of the agricultural assessment.**

## Effect of approval of agricultural use assessment

If approved, the assessment will be based on the agricultural use of the land rather than the full cash value of the land which may result in 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 this land is converted to a higher use. Failure to promptly notify the Assessor of a use change will result in a 20 percent penalty on any deferred taxes that may become due. Agriculturally assessed properties may be subject to liens for undetermined amounts.