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Reply to: Reno

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**Via Hand Delivery**

Patricia D. Cafferata, Esq.  
Executive Director  
Nevada Commission on Ethics  
3476 Executive Pointe Way, Suite 10  
Carson City, Nevada 89706

***Re: File No. 08-37C***

Dear Director Cafferata:

Our firm has been retained to represent Governor Jim Gibbons in connection with the foregoing matter. The following information is provided pursuant to NRS 281A.440 to supplement the August 4, 2008 response submitted by Governor Gibbons. The Commission is authorized to make the attached materials and this supplemental response available to the public in accordance with NRS 281A.440(6).

A. Introduction

Mr. Brock alleges Mr. Gibbons somehow used his position as Governor to pressure Mr. Aguirre or Mr. Marvel to obtain an unwarranted agricultural use assessment. The allegations are nothing more than an unfounded political smear attack.

The facts are clear. Mr. Gibbons never pressured anyone, nor did anyone ever feel pressured, to approve or do anything else related to the assessment. Mr. Aguirre never felt pressured, and described the one conversation he had with Mr. Gibbons as consisting solely of questions “any citizen would ask and every citizen has the right to . . . ask.” Mr. Marvel was never pressured in “any way, shape or form”, nor did Mr. Marvel use his public office “directly, indirectly, explicitly or implicitly” for anything related to the use assessment. The only reason he was involved is because Mr. Whitehead had hired him. Mr. Gibbons never said or did anything improper, never used his office or his position in any manner, never imposed any pressure, coercion or influence on anyone,





and never sought nor received any unwarranted benefit. Simply put, absolutely nothing that occurred in this matter remotely triggers any ethical issues under NRS 281A.

Even though the issue is not before the Commission, it is worth noting that the Ranch Property irrefutably qualified for an agricultural use assessment, even if Mr. Gibbons never earned one penny from its operation. The property is operated as part of the larger, contiguous Thorpe Creek Ranch, which fact independently qualifies it for the assessment. It qualifies equally as a stand alone operation, as the property has been used for ranching since the 1870's, has held an agricultural use assessment for decades, is operated in the exact same manner today as it has been for decades past, and produces sufficient agricultural income. Unfortunately, media reports focused on grossly inaccurate and often patently false statements, creating confusion and false impressions as to the qualifications of the property.

#### B. Factual Background

On August 2, 2007, Jim Gibbons purchased a 40 acre portion (the "Ranch Property") of a 720 acre cattle and alfalfa ranch known as the Thorpe Creek Ranch from Jerry Carr Whitehead. *Exhibit 1*. The Thorpe Creek Ranch operates an ongoing cattle ranch, and together with the Ranch Property has been recognized as an agricultural use and qualified for the agricultural use assessment since at least 1984, and most likely from the time the assessment first became available in 1975.<sup>1</sup> *Exhibit 2; Witness Testimony, Joe Aguirre p. 22-23*. The Thorpe Creek Ranch has been used for ranching purposes since the 1870's. *Witness Testimony, Jerry Carr Whitehead*. Mr. Gibbons purchased the Ranch Property using proceeds from the sale of a 600 acre ranch inherited from his parents.

As part of the acquisition, Mr. Whitehead leased back the contiguous Ranch Property from Mr. Gibbons, so Mr. Whitehead could continue to graze his cattle on the high quality pastureland and water found on the Ranch Property.<sup>2</sup> The Ranch Property is not separately fenced off from the Thorpe Creek Ranch, so leasing the Ranch Property not only provided valuable grazing for Mr. Whitehead's cattle, it saved Mr. Whitehead the expense of having to put up new fencing and a new irrigation system. *Witness*

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<sup>1</sup> The Elko County Assessor's office indicated they did not have records readily available that could trace whether the property held the assessment prior to 1984, although they believed it more than likely that it qualified for the assessment from the inception of the assessment in 1975. The Thorpe Creek Ranch currently holds an agricultural designation code 602, which is "agricultural deferred with residence." The Ranch Property holds an agricultural designation code 600, which is "agricultural deferred vacant."

<sup>2</sup> Although Mr. Gibbons hopes to use the property for a residence in the future, taxation assessments are based on present actual uses, and therefore the present agricultural use controls. *See Atty. Gen. Op. 1985-4* (opining the assessor must look to the current use on the property, rather than potential or intended future uses, in determining eligibility for the agricultural use assessment).



*Testimony, Jerry Carr Whitehead.* As Mr. Whitehead stated, “it was advantageous to me . . . if I hadn’t leased it I would have to put up new fencing, new irrigation system and the rest . . . by acquiring it back, I have the ability not to have to spend any money reconfiguring things and just operate the way it’s been . . . perhaps since 1870’s.” *Id.* at 4. As part of the larger Thorpe Creek Ranch operations, the Ranch Property is “being used, and has been used exactly . . . no different then the way it’s been used in time passed [sic].” *Id.*

Mr. Whitehead paid Mr. Gibbons \$5,727.33 in rental income in 2007 for the agricultural lease. *Exhibit 3* (copies of cashed checks). **The rent was an arms length price offered by Mr. Whitehead. As Mr. Whitehead testified, “I just quoted the price I’ve been willing to pay and . . . and he accepted it.”** *Witness Testimony, Jerry Carr Whitehead* at 3. Mr. Gibbons reported the agricultural income on his federal income tax return for 2007. *Exhibit 4.*

Mr. Whitehead recommended to Mr. Gibbons that John E. Marvel, an attorney with over 30 years experience practicing law in the State of Nevada, jointly represent them in the purchase/lease transaction. Mr. Marvel had represented Mr. Whitehead on other matters in the past. Mr. Marvel assisted in processing applications with the Elko County Commission to subdivide and parcel off the 40 acre Ranch Property from the Thorpe Creek Ranch, and drafted underlying purchase and transfer documentation. As part of that representation, Mr. Marvel provided legal services to Mr. Gibbons in filing an application with the Elko County Assessor to continue the historic agricultural use assessment on the Ranch Property. Assisting clients with such applications is a common and routine practice of attorneys in any real estate transaction involving agricultural property, and is a service Mr. Marvel has routinely provided over his thirty years in practice.

While attending the Elko County Fair in September 2007, Mr. Gibbons stopped in the Elko County Assessor’s office to inquire about the process for submitting an application to continue the historic agricultural use assessment on the Ranch Property. Mr. Gibbons asked a woman at the counter for information on the process, and she suggested he talk to the Assessor, Joe Aguirre, and directed him to Mr. Aguirre’s office. Mr. Gibbons had not intended to talk specifically with Mr. Aguirre, but followed the advice of the employee at the counter. According to Mr. Aguirre, Mr. Gibbons asked “What would I have to do to get it qualified?” and [Mr. Aguirre] said, ‘Well . . . ah . . . there are different ways to qualify.’ *Witness Testimony, Joe Aguirre* p. 12. Mr. Aguirre then pulled out the statutes and explained to Mr. Gibbons what the statutes required to qualify for the assessment. Mr. Gibbons thanked him for his time and left. Mr. Aguirre acknowledged **that is the only communication Mr. Gibbons ever had with Mr. Aguirre or his office on the matter.** At no time does Mr. Gibbons recall Mr. Aguirre



suggesting at that meeting that the Ranch Property didn't qualify, and similarly Mr. Aguirre testified "I said it would have to be proven that it qualifies." *Id. at 13.*

After the meeting, Mr. Gibbons contacted his attorney to ask whether the Ranch Property could qualify and about filing an application if it would. Mr. Marvel put the information together and on October 23, 2007 filed an application to continue the historic agricultural use assessment on the Ranch Property. *Exhibit 5.* The application was a standard form generated by the assessor's office, and according to Mr. Aguirre was properly filled out. *Id.; Witness Testimony, Joe Aguirre p. 16.* Mr. Marvel sent a three sentence cover letter with application, which stated simply that the application was enclosed and that the property would continue to be used for agricultural purposes generating in excess of \$5,000 per year. *Exhibit 6.*

Mr. Aguirre responded with a letter requesting "proof of income" for the property. *Exhibit 7.* There was nothing unusual in the request, as Nevada law allows the assessor to ask for additional information where necessary to process such applications. NRS 361A.110(5). Mr. Marvel sent a second letter responding to Mr. Aguirre's request, enclosing copies of checks evidencing the \$5,727.33 of agricultural income generated on the Ranch Property. *Exhibit 8.* Mr. Aguirre has acknowledged **those letters are the only communications Mr. Marvel ever had with Mr. Aguirre or his office on the matter.**

Neither Mr. Gibbons nor Mr. Marvel heard anything further from Mr. Aguirre or his office until Mr. Gibbons received his tax assessment in the mail for fiscal year 2008-2009. *Cf. NRS 361A.120(4).* The assessment recognized that the historic agricultural use assessment had been continued. Mr. Gibbons never gave the matter any further thought.

Around six months later, reports began appearing in the press questioning the assessment, which reports ultimately lead to political attacks and the specious, partisan complaint at issue.

C. The Complaint Must Be Dismissed For Lack of Evidence.

NRS 281A.400 requires that an ethics complaint "be accompanied by evidence that supports the allegation." By law, newspaper articles and other media reports do not constitute evidence. NRS 281A.400(6). By his own admission, Mr. Brock recognizes that his complaint lacks any evidentiary basis, and relies exclusively on media reports to support his unfounded allegations. Given the absence of any evidence submitted to support the complaint, it must be dismissed as a matter of law.



Even if the media statements could constitute evidence, they still fail to demonstrate any misconduct. Mr. Aguirre elected to continue the historic use assessment for the Ranch Property, and as shown below it easily qualified for such. Thus, in no way was the use assessment “unwarranted”. Nor was any undue influence ever exerted. By his own admission, Mr. Aguirre was never pressured, stated he had “no contact whatsoever with any state official”, and stated the only communications his office had on this matter were limited to the single face to face meeting with Jim Gibbons, and two innocuous letters from John Marvel. As to the meeting, Mr. Aguirre recalled a simple exchange in which Mr. Gibbons asked “is there any way the property could qualify”, to which Mr. Aguirre responded “there are ways, yes”, after which Mr. Gibbons left. *Brock Exhibit 4*. As to the letters, they are simple cover letters containing 2-3 sentences each. *Exhibits 6 and 8*. To the extent Mr. Aguirre may have felt uncomfortable receiving an application from Mr. Marvel (as reported in the press), such discomfort was entirely of his own making, and was not based on any conduct, statement or other act of Mr. Gibbons or Mr. Marvel.

Moreover, reports in the media are inaccurate. For example, Mr. Aguirre reported to the press that Mr. Gibbons taxes went from “around \$5,000” to “around \$15”, when actually they went from between \$1,893 and \$710.50 (without the assessment) to \$39.71. *Exhibit 9; Witness Testimony, Joe Aguirre p. 10; Witness Testimony, Terry Rubald, p. 5-6*.<sup>3</sup> As another example, media statements relied upon by Mr. Brock largely report the agricultural value of the Ranch Property as between \$240 to \$500 per year. The reports are grossly inaccurate, however, apparently citing AUM’s for “scrubby sagebrush” to underreport the value rather than using the correct 2<sup>nd</sup> class grazing and 3<sup>rd</sup> class pasture figures that apply here (See Section D below). As another example, the media reported that Mr. Aguirre repeatedly advised Mr. Gibbons the Ranch Property wouldn’t qualify – which reports were also false. *Witness Testimony, Joe Aguirre p. 14*.

Unfortunately, the exaggerated figures reported in the press and relied upon by Mr. Brock appear to be the driving force behind this complaint. Regardless, they contain absolutely no evidence to support the complaint.

D. The Ranch Property Indisputably Qualifies For the Agricultural Use Assessment.

**The Ranch Property has qualified for and held an agricultural use assessment for decades.** As Mr. Aguirre testified, “We knew it qualified when it was a part of the bigger piece . . . that those huge hay fields, all the cattle and everything that is

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<sup>3</sup> If the assessor applied the same assessed value of \$700/acre to the Ranch Property as he did for the portion of the contiguous Thorpe Creek Ranch which contained the residence (which portion is not given an agricultural use assessment), the tax assessment without the agricultural use assessment would have been approximately \$710.50.



on that place and they're obvious . . ." *Witness Testimony, Joe Aguirre p. 23.* Just because it was sold to Mr. Gibbons doesn't change these facts. The property is being used for the exact same purpose, in the exact same conditions and in the exact same manner as before. If it qualified for prior owners, there is absolutely no reason the current owner can't apply for the same assessment. Simply stated, Mr. Gibbons did nothing more than apply to maintain the status quo, as Nevada statutes specifically contemplate.

Nevada law has long recognized that "any owner of real property may apply to the county assessor for agricultural use assessment and the payment of taxes on such property as provided in this chapter [361A]." NRS 361A.100 (emphasis added). Where there is a change in ownership of a property that already holds an agricultural use assessment, a new application to continue that assessment must be filed with the county assessor if the property contains 20 acres or more. NRS 361A.110. Relevant to this matter, NRS 361A.150 (2) specifically states:

"...the sale or transfer to a new owner or transfer by reason of death of a former owner does not operate to disqualify agricultural real property from agricultural use assessment so long as the property continues to be used exclusively for agricultural use, if the new owner applies for agricultural use assessment in the manner provided in NRS 361A.110."

In seeking to continue the historic agricultural use assessment that had existed for decades, Mr. Gibbons simply adhered to the procedure permitted by law.

An application for the continuation of an agricultural use assessment "must be made on forms prepared by the Department and supplied by the county assessor and must include such information as may be required to determine the entitlement of the applicant to agricultural use assessment." NRS 361A.110(3). "Additional information may be required of the applicant if necessary to evaluate his application." NRS 361A.110(5).

Once the application is submitted, the county assessor is required to "make an independent determination of the use of the owner's real property" by considering "the use of the property by its owner or occupant together with any other agricultural real property that is a part of one agricultural unit being operated by the owner or occupant." NRS 361A.120 (emphasis added). The county assessor must send the applicant a written notice of his determination "within 10 days after determining the applicant's entitlement to agricultural use assessment." NRS 361A.120.

Property may qualify for an agricultural use assessment in one of two ways:



- A. The land must be “devoted exclusively for at least 3 consecutive years immediately preceding the assessment date to agricultural use”, NRS 361A.020(1)(a); or
- B. The land is “leased by the owner to another person for agricultural use and composed of any lot or parcel which: (1) Includes at least 7 acres of land devoted to accepted agricultural practices; or (2) Is contiguous to other agricultural real property owned by the lessee.” NRS 361A.020(1)(b).

In this case, the Ranch Property qualifies under either method.<sup>4</sup>

1. The Ranch Property Qualifies For The Use Assessment Under The “Lease Test” In NRS 361A.020(1)(b).

**Even if Mr. Gibbons had never been paid one penny for the lease, it is irrefutable the Ranch Property qualifies based on Mr. Whitehead’s use of the Ranch Property as part of his greater agricultural operations of the Thorpe Creek Ranch.** In accordance with NRS 361A.020(1)(b), the Ranch Property was leased to Mr. Whitehead to use for cattle grazing in connection with his cattle ranch operations, a qualified agricultural use under statute. It is undisputed the Ranch Property is at least 7 acres in size, is directly contiguous to the Thorpe Creek Ranch owned and operated by the Mr. Whitehead, and is used by Mr. Whitehead as lessee as part of his overall agricultural operations. As the Thorpe Creek Ranch and Mr. Whitehead’s agricultural operations have been devoted to agricultural uses since at least 1993 (if not since the 1870’s) and have qualified as an agricultural use for at least 3 consecutive years immediately preceding the assessment date, the lease of the Ranch Property to Mr. Whitehead (regardless of income produced by Mr. Gibbons on the Ranch Property) independently qualifies it for an agricultural use assessment. When questioned by the Commission investigator, the Department of Taxation (which has jurisdiction to make the same determination for parcels smaller than 20 acres) opined “in terms of all 3 of those conditions in 1(a) and (b), it meets all those conditions” and confirmed that under the Lease Test **“Mr. Gibbons doesn’t have to produce a penny” to qualify.** *Witness Testimony, Terry Rubald pp. 3, 5.*

Notably, the fact the Ranch Property independently qualifies under this statute, regardless of any income produced, has been repeatedly overlooked.

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<sup>4</sup> Mr. Aguirre reportedly suggested the Ranch Property can only qualify for the use assessment on a stand alone basis. See, *Las Vegas Review Journal*, July 13, 2008. The statement is misleading, as under Nevada law the Ranch Property may qualify either through the lease as part of the larger operations of the Thorpe Creek Ranch or independently as a stand alone operation. NRS 361A.020



2. Alternatively, The Ranch Property Qualifies Under The “Income Test” of NRS 361A.020(1)(a).

Mr. Brock and the media reports he relies on ignore the Lease Test, focusing instead on whether the Ranch Property qualified under the Income Test set forth in NRS 361A.020(1)(a). It is irrefutable the Ranch Property qualifies under this test as well.

To satisfy the Income Test, the property is evaluated on a stand-alone basis to determine whether it was devoted exclusively to an agricultural use for at least 3 consecutive years, which can be demonstrated by producing “a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year by: . . . (b) Feeding, breeding, management and sale of livestock, poultry, or the produce thereof, if the real property used therefor is owned or leased by the operator and is of sufficient size and capacity to produce more than one-half of the feed required during that year for the agricultural pursuit.” NRS 361A.030.

There is no question the Ranch Property was devoted to agricultural uses “for at least 3 consecutive years immediately preceding the assessment date” given the Ranch Property had been part of the Thorpe Creek Ranch during that period, and had been operated as a qualified cattle ranch since at least 1984. As evidenced by lease payments from Mr. Whitehead, the Ranch Property generated in excess of \$5,000 in gross annual income from cattle grazing. As Mr. Aguirre reported to the press, he believed the checks provided sufficient evidence of income, stating “we did end up using them” to qualify the property.<sup>5</sup> *Brock Exhibit 4.*

Since the use assessment was granted, media reports have questioned whether the lease income reflects a fair value for the property. Oddly, Mr. Aguirre himself has stated that he thought any income over \$5,000 was “kind of excessive” for the type of grazing on the Ranch Property and that he was caught off-guard by receiving the application from Mr. Marvel. The statements are not only odd, they have created false impressions with the public.

First, it seems strange that a county assessor would be taken aback by a property owner filing an application authorized by law that he is required to process<sup>6</sup>. It is even stranger since the application was simply one to continue a pre-existing use assessment,

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<sup>5</sup> Mr. Aguirre reported he felt uncomfortable because he could not tell if the checks he received had been cashed. If such were the case, all he had to do was ask for copies of the cashed checks, which would have been gladly provided. Remarkably, not only did he choose not to request them, he then made negative statements to the press about Mr. Gibbons because Mr. Gibbons had not provided something he never asked for. For your reference, copies of the cashed checks are attached. *Exhibit 3.*

<sup>6</sup>According to Mr. Aguirre, 2,688 parcels in Elko County alone hold the assessment. *Witness Testimony, Joe Aguirre at p. 6*



especially when the assessor himself has stated he advised Mr. Gibbons that there were ways in which the property could qualify.

Second, the only time Mr. Aguirre even visited the property was well after the assessment was granted, when he took KENV TV and the Elko Daily Free Press to show them the site months after the assessment had been granted. *Witness Testimony, Joe Aguirre p. 23.* At that time, he did not enter the 40 acres, but merely viewed what was visible from the public road.

Finally, Mr. Aguirre's media statements about value are directly contradicted by his own statutory valuation procedure. Nevada regulations require the Department of Taxation to conduct a study every year of the value of lands designated for agricultural use based on the productivity of the land, which study specifically includes application of a capitalized earnings approach of "agricultural income for lands designated as pasture . . . projected by developing estimates of gross income based on the carrying capacity of the land as measured by rentals per animal unit months per acre. Sources of rental prices for pasture and grazing lands which the Department may use include, without limitation, the Nevada Agricultural Statistics Service and a survey of growers and local buyers." NAC 361A.180. The Elko County Assessor is required by law to classify and value the agricultural real property utilizing the definitions and applying the appropriate values published in the *2008-2009 Agricultural Land Values and Open Space Bulletin*. NRS 361A.140(2); NAC 361A.170.

In this case, Mr. Aguirre designated the Ranch Property as containing 20 acres of 2<sup>nd</sup> class grazing land and 20 acres of 3<sup>rd</sup> class pasture land. *Exhibit 10.* Pursuant to the *2008-2009 Agricultural Land Values and Open Space Bulletin*, 3<sup>rd</sup> Class Pasture produces enough feed per acre for 2 to 3 grown cattle (2.5 animal units per month (AUM)) and 2<sup>nd</sup> Class Grazing produces enough feed on 4 to 6 acres for 1 grown cow (0.25 to .167 AUM). *Exhibit 11, pp. 3-4.* Given the size of the Ranch Property and the Elko County Assessor's grazing designations, **the calculations set forth in the *Bulletin* provide that an operator of the Ranch Property could expect a gross revenue ranging from a low of \$5,917 per year to a high of \$9,648 per year. *Exhibit 11, 12-13; Exhibit 12 (applying Bulletin spreadsheet to 40 acres at issue).*** In other words, as a matter of law the Ranch Property had sufficient agricultural income producing capacity to produce in excess of minimum \$5,000 capacity required. As recognized by the Department of Taxation, "whether it is just alone or in conjunction with the rest of the ranch, it appears to have the ability to produce at least \$5,000." *Witness Testimony, Terry Rubald p. 3.* **Accordingly, not only is the actual rent received by the Gibbons' on the agricultural lease clearly supported by the *Bulletin*, but in fact is at the low end of the profit capacity of the land.**



Finally, to the extent comments have been raised regarding the size of the Ranch Property (40 acres) and the affect this may have on qualifying, there is nothing unusual in ranches of this size or smaller qualifying for the exemption. In fact, the Elko County Assessor has approved an agricultural use assessment for one hundred and seventy (170) parcels between 20 and 40 acres. *Exhibit 13*.

In short, the land clearly qualifies for the use assessment under either a lease or income approach. In fact, it had held the assessment for at least 24 years, if not from the enactment of the assessment statute in 1975. It was wholly appropriate and reasonable for any owner of such property, whether that owner was a public official or not, to seek to continue the historic agricultural use assessment which had existed for decades.

E. Nothing in NRS 281A.400(2) Is Implicated By Gibbons' Application To Continue Historic Agricultural Use Assessment.

NRS 281A.400(2) requires the Commission “find by a preponderance of the evidence the following elements: 1) A public officer or public employee; 2) secured or granted; 3) an unwarranted benefit; 3) to himself, any business entity in which he has a significant pecuniary interest, or any person to whom he has a private commitment; 4) by using; 5) his position in government.” Ethics Opinion 04-77.

First, the evidence in this matter reveals no conduct by Jim Gibbons, in his capacity as Governor of the State of Nevada, in which he secured or granted any “privilege, preference, exemption or advantage” to himself. As an owner of real property, Jim Gibbons has a clear statutory right to apply to the county assessor for an agricultural use assessment. NRS 361A.100. There was nothing unusual or untoward in exercising such rights as a citizen; in fact, the Elko County Assessor alone has granted at least 21 similar use assessments to other state public officers. *Exhibit 13*. Just like these public officers, the Office of the Governor has no authority to grant agricultural use assessments, so as a matter of law Mr. Gibbons could not have secured or granted the assessment at issue.

Second, the evidence is clear that the agricultural use assessment was appropriate. NRS 281A.400(2) defines “unwarranted” as “without justification or reason.” There is ample justification and reason for not only applying for but receiving an agricultural use assessment in this case. The Ranch Property held the use assessment for decades. Absolutely nothing had changed other than the name on the deed. As shown above, it is clear the Ranch Property qualified under either the lease or income approach under Nevada law, and the continuation of this historic assessment, as specifically authorized by Nevada law, could never be construed as an “unwarranted benefit” for purposes of NRS 281A.



Third, the evidence is clear that in no way, shape or form did Jim Gibbons use his position as Governor for anything related to this matter. Mr. Aguirre admitted that he had “no contact whatsoever with any state official” on this assessment and was never pressured in any way. *Brock Exhibit 4; Witness Testimony, Joe Aguirre pp. 12, 15*. The only communication between Mr. Gibbons and the assessor’s office was a public, over-the-counter inquiry regarding what the process was to submit an application. As Mr. Aguirre said, “I never talked to him before, and I never talked to him since.” *Witness Testimony, Joe Aguirre pp. 12, 15*.

A taxpayer doesn’t lose the right to ask about the process for seeking a lawful assessment just because they hold public office. *See NRS 360.291 (Taxpayer Bill of Rights)*. Mr. Gibbons position as Governor was wholly irrelevant and never played any part in the matter, and nothing in that single conversation could be remotely construed as “using his position.” Mr. Gibbons simply inquired, in his private capacity as a property owner, what the process was to apply for a continuation of the historic assessment. Once advised, he availed himself of the exact same lawful, public application process that is available to every private citizen in this State. All of which, as stated by Mr. Aguirre, Mr. Gibbons was rightfully entitled to do. *Witness Testimony, Joe Aguirre p. 14*.

F. Nothing in NRS 281A.400(9) Is Implicated By Gibbons’ Application To Continue Historic Agricultural Use Assessment.

NRS 281A.400(9) provides “A public officer or employee shall not attempt to benefit his personal or financial interest through the influence of a subordinate.” NRS 281A.400(9) is intended to prevent a superior from forcing his subordinate to do what the superior would be ethically prohibited from doing himself. Ethics Opinion 98-11. Mr. Brock alleges both Mr. Aguirre and Mr. Marvel were subordinates of Mr. Gibbons that were somehow influenced improperly in this matter. The allegations are baseless.

Mr. Aguirre is not a subordinate of the Governor. Pursuant to NRS 361A.120, the county assessor not only has exclusive jurisdiction, it has a statutory duty to make an “independent determination” whether property of this size qualifies for an agricultural use assessment. In his capacity as Governor, Jim Gibbons does not have any influence over the independent discretion and statutory authority of the Elko County Tax Assessor. Neither Jim Gibbons, nor the office of the Governor has any supervisory authority or direction over any employees of the Elko County Tax Assessor. Neither Jim Gibbons nor the Office of the Governor has any jurisdiction over the Elko County Tax Assessor.

In other words, the decision of whether to grant or deny the agricultural use assessment in this case was Mr. Aguirre’s alone. Nothing prevented Mr. Aguirre from simply denying the application if the Ranch Property did not legally qualify. In fact, it was his legal duty to do so if it didn’t. No pressure or influence was exerted, implicitly or



explicitly, to remotely suggest Mr. Aguirre do anything. The standard form application was filed by mail, and all Mr. Gibbons ever sought was that it be reviewed, processed and administered in the ordinary course in the exact same manner as it would for any other citizen and taxpayer.

Similarly, Mr. Marvel is not a subordinate of the Governor. Although Mr. Marvel is a member of the Tax Commission, the Office of the Governor has no jurisdiction or supervision over the day-to-day operations of the Tax Commission. Mr. Marvel was not appointed by Governor Gibbons, and can only be removed from his current 4 year term if found "guilty of malfeasance of office or neglect of duty." NRS 360.030(3). Thus, Mr. Marvel exercises complete and independent discretion over matters that come before the Tax Commission.

More importantly, in no way did Mr. Marvel use his public office for any purpose related to this matter. Mr. Marvel was retained in his private capacity as an attorney, and that is the only capacity in which he acted. Mr. Gibbons never sought Mr. Marvel out for this task, but instead relied on a recommendation from the seller, Mr. Whitehead, to retain Mr. Marvel to jointly represent them on the transfer. Absolutely nothing prohibits or restricts a public officer from hiring an attorney to provide legal services on a private matter, nor is there anything remotely improper in doing so. Mr. Marvel held the exact same attorney-client relationship with Mr. Gibbons as he does with any other client. In fact, Mr. Marvel routinely files agricultural use assessment applications for other clients, so his doing so in this case was nothing new. *Witness Testimony, Joe Aguirre p. 25; Witness Testimony, John Marvel.*

Even if Mr. Aguirre or Mr. Marvel had been subordinates, the evidence is clear that no influence whatsoever, direct or indirect, explicit or implicit, was ever exerted over either. Mr. Marvel has stated that "at no time did anyone pressure, coerce, intimidate or otherwise influence me to use, nor did I use, my position as a Tax Commission member directly, indirectly, explicitly, implicitly, or in any way, shape or form related to Mr. Gibbons' agricultural use assessment application. Any contention that Jim Gibbons or any other person improperly influenced me to do so, or any suggestion that I did so, is blatantly false." *Exhibit 14, Affidavit of John Marvel.* He sent two simple letters, the content of which speak for themselves. Otherwise, he never spoke to anyone at the assessor's office about the matter. *Witness Testimony, John Marvel at 7 ; Joe Aguirre at 27.*

Similarly, Mr. Aguirre states no pressure was ever put on him by Mr. Gibbons. As Mr. Aguirre stated, only one conversation ever took place between them -- "I never talked to him before, and I never talked to him since." *Witness Testimony, Joe Aguirre p. 12.* Mr. Aguirre's description of that single encounter is dispositive:

**“it was very cordial conversation, there was no pressure . . . there was no . . . the only pressure would be if the Governor come inside and start talking to you . . . I mean . . . the respect I have for the man . . . outside of that there was no . . . he didn’t do anything that would of (sic) . . . put pressure on me.”**  
*Witness Testimony, Joe Aguirre p. 13.*

When asked whether Mr. Gibbons ever asked Mr. Aguirre for assistance with any personal or professional issues, Mr. Aguirre stated **“No, I never . . . never had any contact with him.”** *Witness Testimony, Joe Aguirre p. 14.*

When asked whether Mr. Gibbons ever did or said anything to suggest Mr. Aguirre had to approve the use assessment application, Mr. Aguirre said: **“No, like I said, he didn’t put pressure on me or anything, just asked some questions that I felt that [sic] any citizen would ask . . .”** *Id.*

Regarding the propriety of the questions Mr. Gibbons asked regarding what was required to qualify for the use assessment: **“every, every [sic] citizen has the right to . . . come in and ask questions to get answers. That’s why we are here . . . to represent the public.”** *Id.*

The only discomfort Mr. Aguirre ever felt had nothing to do with Mr. Gibbons. Mr. Aguirre’s comments about “being backed into a corner” arose solely from his receipt of Mr. Marvel’s cover letter. *Witness Testimony, Joe Aguirre p. 14.* It is clear from its face that nothing in the letter could remotely be construed as imposing any pressure or influence. It is simply a cover letter. *Exhibit 6.* Regardless, there was never any conduct, statement or other act to support this self-imposed discomfort. By his own admission it was not based on “specific actions or words” of Mr. Marvel – he just always felt uncomfortable around Mr. Marvel because “you just never seem to get anywhere with him.” *Witness Testimony, Joe Aguirre p. 28.*

The only communications Mr. Aguirre or his office had with Mr. Marvel consisted of the two letters, which are innocuous. *Exhibits 6 and 8.* Whatever discomfort he felt was purely of his own creation and insecurities. Moreover, the discomfort he felt in this case was exactly the same he felt when private citizens filed with the help of Mr. Marvel, which further demonstrates it had nothing to do with Mr. Gibbons or his position as Governor. *Witness Testimony, Joe Aguirre p. 28.* Further, that discomfort had absolutely nothing to do with any conduct or action of Mr. Marvel, particularly in this case. As Mr. Aguirre stated, Mr. Marvel followed the exact same procedures with Gibbons’ application as he did with all other applications he filed for non-public officer clients. *Witness Testimony, Joe Aguirre p. 26.*



Whatever internal discomfort Mr. Aguirre may have put on himself, Nevada's ethical rules are premised on actual conduct of the public official. It is clear that Mr. Gibbons did absolutely nothing whatsoever to trigger that discomfort nor preclude Mr. Aguirre from simply doing his job, regardless of whether that meant granting or denying the application. To paraphrase a prior opinion of this Commission, the fact that a public employee may feel a desire to please an elected official is not unusual nor necessarily a result of inherent unethical supervisory conduct.

Moreover, the mere fact that Mr. Gibbons holds the office of Governor does not preclude him from availing himself, in his private capacity, of the administrative functions provided by state government, nor is it the purpose or spirit of Chapter 281A to prevent him from doing so. If the effect were otherwise, neither the Governor, his staff, nor any administrator in the Department of Motor Vehicles and Public Safety could ever apply for a driver's license for fear that the person administering the test would feel uncomfortable doing so and contend their application, in and of itself, was improper.

The sole issue is whether a preponderance of evidence exists which demonstrates Mr. Gibbons overtly used his position as Governor to secure an unwarranted privilege. It is clear that not only was the assessment warranted, but no evidence whatsoever exists which remotely suggests Mr. Gibbons used his public office to secure any privilege. The complaint is driven purely by politics, not fact.

G. Mr. Brock's Allegations are Unsupportable and Specious

With the foregoing background, it is clear Mr. Brock's allegations are specious and unsupportable and must be dismissed.

Mr. Brock alleges that the evidence of income (the checks) submitted to the assessor was "misleading and inappropriate." The contention is ridiculous. Checks, *per se*, evidence the transfer of money. Mr. Aguirre even admitted he relied on those checks to grant the use assessment. Next, Mr. Brock alleges Mr. Gibbons pressured Mr. Aguirre. The contention is false, and pure hyperbole. The evidence is clear no pressure or other influence whatsoever was put on Mr. Aguirre. Mr. Brock contends it is "mathematically impossible for the Ranch Property to qualify," and that "at the high end" it might produce \$1,000. Mr. Brock has no qualifications to assert the contention, evidenced most clearly by the fact that his statement is directly refuted by the Bulletin and experts at the Department of Taxation. Mr. Brock next contends the checks "prove nothing" because they weren't cashed. Mr. Brock misrepresents the facts, as the checks were cashed. Finally, Mr. Brock contends Mr. Gibbons tried to "skirt the law". To the contrary, the law specifically recognizes not only the right to file the application, but that this Ranch Property is entitled to continue the exact same assessment it has held for decades.

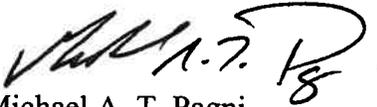


Mr. Brock's contentions are specious, and must be dismissed.

Conclusion

Based on the foregoing, Mr. Gibbons' prior letter and any other materials that may be presented to the Commission panel, we respectfully submit there is no just or sufficient cause to submit this matter to the full Commission, and request it be dismissed by the panel. We appreciate your attention to this matter.

Very truly yours,



Michael A. T. Pagni

MATP:mn

cc: Governor Gibbons

# **EXHIBIT “1”**

DOC # 579379  
08/08/07 02:18 PM

Official Record

Requested By  
STEWART TITLE

Elko County - NV  
Jerry D. Reynolds - Recorder  
Page 1 of 3 Fee: \$16.00  
Recorded By: JRM RPTT: \$2,342.00

Grantees' address:  
Governor James A. Gibbons  
101 North Carson Street  
Carson City, NV 89701  
Mail tax statements to:  
Governor James A. Gibbons  
101 North Carson Street  
Carson City, NV 89701  
APN: 007-080-025  
07210800



GRANT, BARGAIN AND SALE DEED

THIS INDENTURE is made and entered into this 2<sup>nd</sup> day of August, 2007, by and between JERRY CARR WHITEHEAD, an unmarried man, "Grantor"; and JAMES A. GIBBONS and T. DAWN GIBBONS, Trustees of THE GIBBONS FAMILY 1989 TRUST dated August 21, 1989, "Grantees";

**WITNESSETH:**

That the said Grantor, for good and valuable consideration given by the Grantee, the receipt of which is hereby acknowledged, does by these presents grant, bargain, sell, and convey unto the said Grantees, and to their successors and assigns, all that certain property situate, lying and being in the County of Elko, State of Nevada, more particularly described on Exhibit "A" attached hereto, made a part hereof and incorporated herein by this reference.

**SUBJECT TO** any and all exceptions, reservations, restrictions, restrictive covenants, assessments, easements, rights, and rights of way of record.

**TOGETHER WITH** any and all buildings, fixtures and improvements situate thereon.

**TOGETHER WITH** the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

**TO HAVE AND TO HOLD** the said premises, together with the appurtenances, unto the said Grantees, and to their successors and assigns.

**IN WITNESS WHEREOF**, the said Grantor has executed this Deed as of the day and year first hereinabove written.

MARVEL & KUMP, LTD.  
Attorneys at Law  
217 Idaho Street  
Elko, NV 89801  
775-738-9881

I







# **EXHIBIT “2”**

ELKO COUNTY

APPLICATION FOR AGRICULTURAL USE ASSESSMENT  
Note: If necessary, attach extra pages.

Pursuant to SB 167, 1975 Statutes of Nevada, Chapter 749 (8) (We),

Alfred J. Salicchi  
Cesar E. Salicchi

Giuliana Murphy

(Please print or type the name of each owner of record or his representative.)

hereby make application to be granted, on the below described agricultural land, an assessment based upon the agricultural use of this land.

(X) (We) understand that if this application is approved, it will be recorded and become a public record.

This agricultural land consists of 8,870.34 acres, is located in Elko County, Nevada and is described as 01-730-01-9; 06-09E-02-0; 06-080-04-8; 06-080-04-7; 06-310-03-1; 06-520-04-3; 06-530-04-2; 07-780-25-2;  
Legal description: As per attached Exhibit "A"

(X) (We) certify that the gross income from agricultural use of the land during the preceding calendar year was \$2,500 or more. Yes X No    . If yes, attach proof of income.

(X) (We) have owned the land since December 1984.

(X) (We) have used it for agricultural purposes since purchase or acquisition. The agricultural use of the land presently is (i.e. grazing, pasture, cultivated, dairy, etc.) cultivated, grazing and pasture.

Was the property previously assessed as agricultural? Yes. If so, when? 1984-1985

If the land was not previously classified as agricultural, how is it now being prepared to qualify for agricultural assessment? Does Not Apply

When did preparation begin to convert property to agricultural use?                     

Will the projected income on this property be \$2,500 or more?                       
If yes, describe the projected operation and include projected income calculation,                     

(X) (We) hereby certify that the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (Each owner of record or his authorized representative must sign. Representative must indicate for whom he is signing, in what capacity and under what authority, and attach written proof of his authority.)

Signature of Applicant or Agent Alfred J. Salicchi 12-3-84  
Date

Address Lamoille, Nevada Phone Number                     

Signature of Applicant or Agent Cesar E. Salicchi 12-3-84  
Date

Address Lamoille, Nevada Phone Number                     

Signature of Applicant or Agent Giuliana Murphy 12-3-84  
Date

Address Lamoille, Nevada Phone Number                     

Signature of Applicant or Agent                      Date                     

Address                      Phone Number                     

Signature of Applicant or Agent                      Date                     

Address                      Phone Number                     

ASD 11

7926

ELKO COUNTY

EXHIBIT "A"

HOME RANCH

TOWNSHIP 33 NORTH, RANGE 57 EAST, MDB&M.

Section 11: All  
Section 13: W $\frac{1}{2}$   
Section 14: All  
Section 23: A parcel of land situate in the SE $\frac{1}{4}$ SE $\frac{1}{4}$  commencing at corner common to sections 23, 24, 25, 26 of T. 33 N., R. 57 E., herein called Corner No. 1; thence West along the section line common to Sections 23 and 26, 720 feet to Corner No. 2; thence due North 120 feet to Corner No. 3; thence northeasterly to a point on the section line common to Section 23 and 24, 350 feet North of Corner No. 1, being Corner No. 4; thence South 350 feet to Corner No. 1; the point of beginning.

Section 24: W $\frac{1}{2}$

CLUBINE RANCH

TOWNSHIP 33 NORTH, RANGE 58 EAST, MDB&M.

Section 9: W $\frac{1}{2}$ ; W $\frac{1}{2}$ SE $\frac{1}{4}$   
Section 16: E $\frac{1}{2}$

EXCEPTING THEREFROM a one-half (1/2) interest in all gas, oil, petroleum, and minerals as reserved in Deed executed by ERWIN W. VAUGHAN, et ux., et al. recorded in Book 2 of Official Records at Page 173, Elko County, Nevada.

RANGE LANDS

TOWNSHIP 34 NORTH, RANGE 57 EAST, MDB&M.

Section 35: SE $\frac{1}{4}$ NE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$

ELKO COUNTY

PARCEL III

TOWNSHIP 34 NORTH, RANGE 55 EAST, MDB&M.

Section 13: NE $\frac{1}{4}$ NW $\frac{1}{4}$ ; SE $\frac{1}{4}$ NW $\frac{1}{4}$ ; SW $\frac{1}{4}$ ; W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
SE $\frac{1}{4}$ SE $\frac{1}{4}$ ; S $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .

Section 13: NW $\frac{1}{4}$ NW $\frac{1}{4}$  Excepting therefrom  
the southerly 154.7 feet being  
a strip of land 154.7 feet in  
width along the entire south  
boundary of said NW $\frac{1}{4}$ NW $\frac{1}{4}$ ; and

All that portion of the SW $\frac{1}{4}$ NW $\frac{1}{4}$   
of Section 13, Township 34  
North, Range 55 East, MDM  
lying southerly and easterly  
of those parcels conveyed to  
C.L. Eldridge by deed recorded  
in Book 58 of Official Records  
at Page 525 to R. W. Holbert,  
et ux., by Deed recorded in  
Book 62 of Deeds at Page 560,  
and that strip of land lying  
southerly of Nevada State  
Highway No. 46 as described in  
Donation Deed executed and  
recorded in Book 187 of  
Official Records at Page 417,  
Elko County, Nevada, also  
being described as all of that  
portion of the SW $\frac{1}{4}$ NW $\frac{1}{4}$  of  
Section 13, Township 34 North,  
Range 55 East, MDM lying  
southerly and easterly of the  
following described line:

Commencing at the West  $\frac{1}{4}$   
corner of said Section 13,  
thence along the Westerly  
boundary of said Section 13, a  
distance of 176.87 feet to  
Corner No. 1, the Point of  
Beginning, being the same as  
Corner No. 1 of that parcel  
conveyed to R. W. Holbert, et  
ux. by Deed recorded February  
25, 1953 in Book 62 of Deeds  
at Page 560, thence South  
86°31' East, a distance of  
825.00 feet to Corner No. 2,  
being the same as Corner No. 4  
of the parcel conveyed to R.  
W. Holbert by Deed described

ELKO COUNTY

above, and Corner No. 1, of that parcel conveyed to C. L. Eldridge by Deed recorded August 12, 1965 in Book 58 of Official Records at Page 525; thence South 78°00' East a distance of 387.35 feet to Corner No. 3, being the same as Corner No. 2 of that parcel conveyed to C. L. Eldridge by Deed described above, thence North 0°38' East a distance of 380.63 feet to Corner No. 4, being the same as Corner No. 3 of that parcel conveyed to C. L. Eldridge by Deed described above and being a point on the southerly line of Nevada State Highway No. 46 as described in Deed recorded June 28, 1973 in Book 187 of Official Records at Page 417; thence Easterly along the southerly line of said State of Nevada Highway No. 46 to its point of intersection with the East boundary of the SW $\frac{1}{4}$ NW $\frac{1}{4}$  of said Section 13 to Corner No. 5, the point of ending.

EXCEPTING FROM those parcels of Section 13 described above that parcel conveyed to the State of Nevada by Deed recorded November 27, 1973 in Book 187 of Official Records at Page 417, Elko County, Nevada containing 15.856 acres more or less.

Section 23: N $\frac{1}{4}$  and SE $\frac{1}{4}$

EXCEPTING THEREFROM the following described parcels:

PARCEL A

That parcel of land conveyed to WALTER J. MURPHY and GIULIANA MURPHY by Deeds recorded April 13, 1966 in Book 67 of Official Records and recorded on March 19, 1973 in Book 175 of Official Records at Page 615, Elko County, Nevada, more particularly described as follows:

A parcel of land located within the NW $\frac{1}{4}$ NW $\frac{1}{4}$  of Section 23, T. 34 N., R. 55 E., MDB&M in the

ELKO COUNTY

County of Elko, City of Elko, and more particularly described as follows:

Commencing at the monument at the centerline intersection of 4th Street and Wilson Avenue, as shown on the Official Map of Beigler Addition No. 2 to the City of Elko filed in the Office of the County Recorder, Elko County, Nevada (File No. 92140) thence S. 48°11' E. along the centerline of 4th Street (extended) 1163.45 feet to a point, thence S. 41°49' W. 40.00 feet to Corner No. 1, the point of beginning; thence S. 48°11' E., 450.00 feet to Corner No. 2, thence S. 41°49' W. 217.80 feet to Corner No. 3, thence N. 48°11' W., 450.00 feet to Corner No. 4, thence N. 41°49' E. 217.80 feet to Corner No. 1, containing 2.249 acres more or less.

PARCEL B

That parcel of land granted to the City of Elko by Deed of Dedication recorded July 2, 1974 in Book 196 of Official Records at page 536, Elko County, Nevada, more particularly described as follows:

A parcel of land located within the NW¼NW¼ of Section 23, T. 34 N., R. 55 E., MDB&M and more particularly described as follows:

Commencing at Corner No. 1, the Section Corner common to Sections 14, 15, 22 and 23, T. 34 N., R. 55 E., MDB&M, or at a point from which the survey monument at the centerline intersection of South Fourth Street and Wilson Avenue bears N. 16°24' E., 548.09 feet; thence S. 0°19' E. along the Section Line between said Sections 22 and 23 for a distance of 74.18 feet to Corner No. 2, a point on the Southerly right of way line of Adams Street; thence N. 41°49' E. along the Southerly right of way line of Adams Street for a distance of 99.65 feet to a point on the Section Line between said Sections 14 and 23, Corner No. 3; thence S. 89°55'30" W. along the Section line between Sections 14 and 23 for a distance of 66.85 feet to Corner No. 1, the point of commencement, containing 2,479 square feet (0.057 acres), more or less.

ELKO COUNTY

PARCEL C

That parcel of land conveyed to the City of Elko by Deed recorded August 15, 1969 in Book 113 of Official Records at page 1, Elko County, Nevada, more particularly described as follows:

A parcel of land located in the NE $\frac{1}{4}$ NW $\frac{1}{4}$ , Section 23, Township 34 North, Range 55 East, MDB&M, more particularly described as follows:

Beginning at Corner No. 1 from which the NW corner of said Section 23 bears W. 61°25'29" West, 1652.38 feet, thence East 350.00 feet to Corner No. 2, thence South 330.00 feet to Corner No. 3, thence West 350.00 feet to Corner No. 4, thence North 330.00 feet to Corner No. 1, the Point of beginning, containing 2.65 acres more or less.

PARCEL D

Those four parcels of land conveyed to the City of Elko by Deed recorded July 8, 1970 in Book 126 of Official Records at page 511, Elko County, Nevada.

PARCEL D-1

A parcel of land located in the NW $\frac{1}{4}$ NW $\frac{1}{4}$  of Section 23, T. 34 N., R. 55 E., MDB&M, more particularly described as follows:

Beginning at Corner No. DD, from which the NW corner of said Section 23 bears N. 35°55'07" W., 641.40 feet, thence S. 15°22' W., 528.00 feet to Corner No. CC, thence S. 38°23' W., 9.70 feet to Corner No. BB, thence S. 74°38' E., 19.00 feet to Corner No. BB, thence S. 38°23' W., 9.70 feet to Corner #15, thence S. 11°00' E., 154.00 feet to Corner #14, thence S. 9°04' E., 137.00 feet to Corner #13A, thence N. 89°40' E., 562.75 feet to Corner #4A, thence N. 4°15' E., 40.55 feet to Corner #4, thence N. 22°47' E., 90.00 feet to Corner #3, thence N. 10°22' W., 49.00 feet to Corner #2, thence N. 18°00' E., 48.00 feet to Corner #1, thence N. 4°44' W., 86.49 feet to Corner #II, thence S. 74°38' E., 22.97 feet to Corner #HH, thence N. 15°22' E., 165.00 feet to Corner #GG, thence N. 74°38' W., 502.00 feet to Corner #FF, thence N. 15°22' E., 180.00 feet to Corner #EE, thence N. 74°38'

ELKO COUNTY

W., 158.00 feet to Corner #DD, the point of beginning, containing 8.755 acres more or less.

PARCEL D-2

A parcel of land located in the NW $\frac{1}{4}$ NW $\frac{1}{4}$ , Section 23, Township 34 North, Range 55 E., MDB&M, being more particularly described as follows:

Beginning at Corner No. 4, from which the NW corner of said Section 23 bears N. 33°12'06" W., 878.26 feet, thence N. 15°22' E., 101.12 feet to Corner No. 4-A, thence S. 74°38' E., 98.88 feet to Corner No. 4-B, thence S. 15°22' W., 101.12 feet to Corner No. 4-C, thence N. 74°38' W., 98.88 feet to Corner No. 4, the Point of Beginning, containing .230 acres more or less.

PARCEL D-3

A parcel of land located in the SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Section 23, Township 34 N., R. 55 E., MDB&M being more particularly described as follows:

Beginning at Corner #13A, from which the NW corner of said Section 23 bears N. 12°43'03" W., 1361.05 feet, thence S. 9°04' E., 69.00 feet to Corner No. 13, thence S. 72°32' E., 129.00 feet to Corner No. 12, thence S. 27°50' E., 97.00 feet to Corner No. 11, thence S. 21°28' E., 100.00 feet to Corner No. 10, thence N. 8°44' E., 118.00 feet to Corner No. 9, thence N. 65°37' E., 157.40 feet to Corner No. 8, thence S. 75°57' E., 148.00 feet to Corner No. 7, thence S. 27°57' E., 77.34 feet to Corner No. 6, thence N. 1°16' W., 102.42 feet to Corner No. 5, thence N. 4°15' E., 109.45 feet to Corner No. 4A, thence S. 89°40' W., 562.75 feet to Corner No. 13A, the point of beginning, containing 1,724 acres more or less.

PARCEL D-4

A parcel of land located in the NW $\frac{1}{4}$ NW $\frac{1}{4}$ , Section 23, Township 34 North, Range 55 East, MDB&M, being more particularly described as follows:

Beginning at Corner No. 1, a point on the North line of said Section 23, from which the

ELKO COUNTY

NW corner of said Section 23 bears S. 89°42' W., 665.62 feet, thence S. 1°30'06" W., 485.97 feet to Corner No. 2, thence S. 15°22' W., 289.10 feet to Corner No. 3, thence S. 74°38' E., 60.00 feet to Corner No. 4, thence N. 15°22' E., 296.36 feet to Corner No. 5, thence N. 1°30'06" E., 453.70 feet to Corner No. 6, a point on the SW line of Fourth Street extended, thence N. 48°11' W., along said SW line of Fourth Street extension 61.82 feet to Corner No. 7, a point on the North line of said Section 23, thence S. 89°42' W., along said North section line 12.86 feet to Corner No. 1, the point of beginning, containing 1.056 acres more or less.

PARCEL E

That parcel of land conveyed to MANUEL VEGA and AMY VEGA by Deed recorded August 20, 1974 in Book 199 of Official Records at page 303, Elko County, Nevada, more particularly described as follows:

A parcel of land in the NW¼ of the NW¼ of Section 23, T. 34 N., R. 55 E., MDB&M., and more particularly described as follows:

Beginning at Corner No. 1, the NW section corner of Section 22, T. 34 N., R. 55 E., MDB&M, and from which the monument at the centerline intersection of South Fourth Street and Wilson Avenue bears N. 16°24' E., a distance of 548.09 feet, thence S. 0°19' E., along the West section line of said Section 23, a distance of 461.74 feet to Corner No. 2, thence N. 41°49' E. to a point on the Westerly Right of Way line of South Third Street (extended), a distance of 517.46 feet to Corner No. 3, thence N. 48°11' W., along said extended westerly boundary of South Third Street, a distance of 114.62 feet to Corner No. 4, a point on the North section line of said Section 23, thence S. 89°55'30" W., along the North section line of said Section 23, a distance of 262.14 feet to Corner No. 1, the place of beginning and containing 2.07 acres more or less.

Section 25: All

EXCEPTING THEREFROM that parcel conveyed to the State of Nevada by Deed recorded November 27, 1973 in Book 187 of Official

ELKO COUNTY

Records at page 417, Elko County, Nevada  
containing 11.537 acres more or less.

Section 27: NW $\frac{1}{4}$  and S $\frac{1}{4}$   
Section 33: All  
Section 35: All

TOWNSHIP 33 NORTH, RANGE 55 EAST, MDB&M

Section 1: All  
Section 3: All  
Section 9: All  
Section 11: All

EXCEPTING FROM PARCEL III, all coal, oil, oil shale, natural gas and other hydrocarbon substances within or underlying said lands, and reserving unto first party, its successors and assigns forever, the exclusive right to prospect upon and in said lands for any and all of the minerals and substances therein excepted and existing, or supposed to exist thereon or therein, and to drill or mine for and remove any and all of the said minerals and substances found or to be found by any person or persons upon or within the said land, together with the right at all times to enter upon the said land for the purpose of prospecting for, drilling for, mining for, and removing any and all of said minerals or substances therein or thereon, and to use as much of the said lands as may be necessary for the convenient and proper operation of such prospecting, drilling, mining and removing of said minerals and substances as reserved in Deed executed by Southern Pacific Land Company recorded February 18, 1944 in Book 52 of Deeds at page 475, Elko County, Nevada.

PARCEL IV

TOWNSHIP 34 NORTH, RANGE 56 EAST, MDB&M

Section 31: All

EXCEPTING THEREFROM, that parcel conveyed to the State of Nevada by Deed recorded November 27, 1973 in Book 187 of Official Records at page 417, Elko County, Nevada containing 16,508 acres more or less.

EXCEPTING FROM PARCEL IV all iron, coal, lignite, asphaltum, petroleum and other

ELKO COUNTY

mineral oil, gypsum, gold, silver, cinnabar, lead, tin, copper, limestone, marble and all other mineral deposits of every kind whatever upon or within the said lands, expressly reserving unto first party, its successors and assigns forever, the exclusive right to prospect upon and in the said lands for any or all of the said minerals or substances existing or supposed to exist thereon or therein, and to drill, bore or mine for and remove any or all of the said minerals or substances found or to be found by any person or persons upon or within the said lands; together with the right at all times to enter upon the said lands for the purpose of prospecting for, drilling, boring, mining for, and removing any or all of the said minerals or substances therein or mining for and removing any or all of the said minerals or substances therein or thereon, and to use so much of the said lands as may be necessary for the convenient and proper operation of such prospecting, drilling, boring, mining, and removal of minerals and other substances, as reserved in Deed executed by Southern Pacific Land Company recorded February 13, 1946 in Book 53 of Deeds at page 624, Elko County, Nevada.

PARCEL V

TOWNSHIP 34 NORTH, RANGE 55 EAST, MDB&M

Section 26: E $\frac{1}{2}$  NW $\frac{1}{4}$ NW $\frac{1}{4}$ ; NW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ ;  
N $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ ; SW $\frac{1}{4}$ SW $\frac{1}{4}$

TOGETHER WITH all right, title, interest and estate in and to all other real property owned by the Corporation herein as of the date hereof, not hereinabove described or which may be incorrectly described.

FURTHER TOGETHER WITH the following in connection with all lands above described:

1. All buildings, fences, and other improvements thereon;
2. All and singular the tenements, hereditaments, easements and appurtenances thereunto belonging or in anywise appertaining, and the reversions, remainders, rents, issues and profits thereof;

ELKO COUNTY

mineral oil, gypsum, gold, silver, cinnabar, lead, tin, copper, limestone, marble and all other mineral deposits of every kind whatever upon or within the said lands, expressly reserving unto first party, its successors and assigns forever, the exclusive right to prospect upon and in the said lands for any or all of the said minerals or substances existing or supposed to exist thereon or therein, and to drill, bore or mine for and remove any or all of the said minerals or substances found or to be found by any person or persons upon or within the said lands; together with the right at all times to enter upon the said lands for the purpose of prospecting for, drilling, boring, mining for, and removing any or all of the said minerals or substances therein or mining for and removing any or all of the said minerals or substances therein or thereon, and to use so much of the said lands as may be necessary for the convenient and proper operation of such prospecting, drilling, boring, mining, and removal of minerals and other substances, as reserved in Deed executed by Southern Pacific Land Company recorded February 13, 1946 in Book 53 of Deeds at page 624, Elko County, Nevada.

PARCEL V

TOWNSHIP 34 NORTH, RANGE 55 EAST, MDB&M

Section 26: E $\frac{1}{2}$  NW $\frac{1}{4}$ NW $\frac{1}{4}$ ; NW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ ;  
N $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ ; SW $\frac{1}{4}$ SW $\frac{1}{4}$

FE. Mc 206081

FILED FOR RECORD  
AT REQUEST OF  
*Elko Co. Assessor*

85 AUG 7 A10: 14

INDEXED

RECORDED BK 497 PG. 57  
JERRY D. REYNOLDS  
ELKO CO. RECORDER

206081

BOOK 497 PAGE 57

ELKO COUNTY

APPLICATION FOR AGRICULTURAL USE ASSESSMENT  
THIS PROPERTY MAY BE SUBJECT TO LIENS FOR UNDETERMINED AMOUNTS  
(PLEASE READ CAREFULLY THE ATTACHED INFORMATION AND INSTRUCTION SHEET)

Notes: If necessary, attach extra pages.  
Pursuant to Nevada Revised Statutes, Chapter 361.A (1) (We),

Jeery Carr Whitehead

(Please print or type the name of each owner of record or his representative)  
hereby make application to be granted, on the below described agricultural land, an assessment based upon the agricultural use of this land.

(I) (We) understand that if this application is approved, it will be recorded and become a public record. This agricultural land consists of 720 acres, is located in Elko County, Nevada and is described as 07-080-28-2

Legal description (Assessor's Parcel Number(s))  
Township 33 North Range 58 East, MDB+M  
Section 9 1/4; W 1/2; W 1/2 SE 1/4  
Section 16; E 1/2

(I) (We) certify that the gross income from agricultural use of the land during the preceding calendar year was \$5,000 or more. Yes  No . If yes, attach proof of income.

(I) (We) have owned the land since 3/30/93

(I) (We) have used it for agricultural purposes since 3/30/93. The agricultural use of the land presently is (i.e. grazing, pasture, cultivated, dairy, etc.) grazing, pasture, hay

Was the property previously assessed as agricultural yes. If so, when continuously

(I) (We) hereby certify that the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (I) (We) understand that 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. (Each owner of record or his authorized representative must sign. Representative must indicate for whom he is signing, in what capacity and under what authority.) Please print name under each signature.

Jeery Carr Whitehead  
Signature of Applicant or Agent

April 19<sup>th</sup> 1993  
Date

P.O. Box 50128, Reno, NV 89513  
Address

(702) 328-3171  
Phone Number

Signature of Applicant or Agent

Date

Address

Phone Number

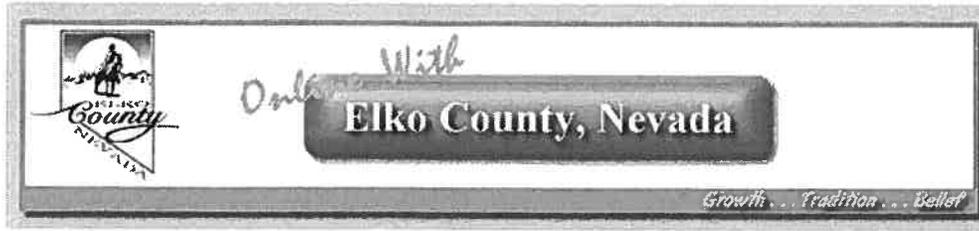
Signature of Applicant or Agent

Date

Address

Phone Number





- Assessor Home
- Personal Property
- Sales Data
- Secured Tax Inquiry
- Back to Search List

**Parcel Detail for Parcel # 007-080-025**

**Location**

Property Location TWP 33N RGE 58E MDB&M  
Town  
Subdivision RURAL Lot Block  
Property Name CLUBINE RANCH

**Description**

Total Acres 680.000      Ag Acres 679.000      W/R Acres .000

Improvements

Single-fam Detached 1	Non-dwell Units 0	Bdrm/Bath 0/.00
Single-fam Attached 0	MH Hookups 1	Stories .0
Multi-fam Units 0	Wells 1	
Mobile Homes 0	Septic Tanks 2	
Total Dwelling Units 1	Bldg Sq Ft 0	
	Garage Sq Ft 0	Attch/Detch
	Basement Sq Ft 0	Finished 0

**Ownership**

Assessed Owner Name WHITEHEAD, JERRY CARR  
Mailing Address  
6121 LAKESIDE DR STE 200  
RENO NV 89511-8527

Legal Owner Name WHITEHEAD, JERRY CARR  
Vesting Doc#, Date 081500434 03/31/93 Book/Page /  
Map Document #s

**Appraisal Classifications**

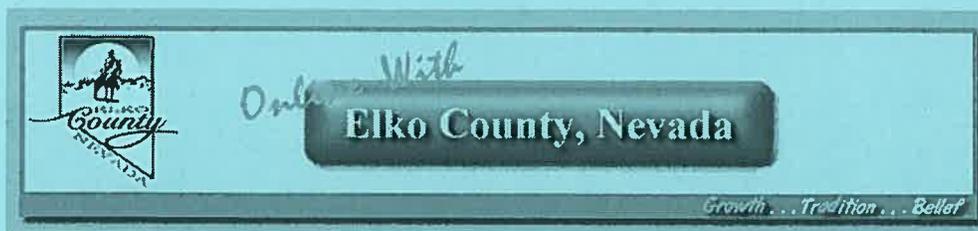
Current Land Use Code 602     

Zoning

Re-appraisal Group G      Re-appraisal Year 2007  
Orig Constr Year 1930      Weighted Year 0

**Valuation**

	Working Year 2009-10	Closed/Reopened Year 2008-09	Prior Year 2007-08
Land	700	700	700
Improvements	20,640	20,640	9,606
Personal Property	0	15,907	18,067
Ag Land	44,368	38,712	38,620
Exemptions	0	0	0
<b>Net Assessed</b>	<b>65,708</b>	<b>75,959</b>	<b>66,993</b>



[Assessor Home](#)
[Personal Property](#)
[Sales Data](#)
[Secured Tax Inquiry](#)
[Back to Search List](#)

**Parcel Detail for Parcel # 007-080-129**

**Location**

Property Location TWP 33N RGE 58E MDB&M  
 Town  
 Subdivision Lot Block  
 Property Name CLUBINE RANCH

[Add'l Addresses](#)

[Legal Description](#)

**Description**

Total Acres 40.000 Ag Acres 40.000 W/R Acres .000

**Improvements**

Single-fam Detached 0	Non-dwell Units 0	Bdrm/Bath 0/.00
Single-fam Attached 0	MH Hookups 0	Stories .0
Multi-fam Units 0	Wells 0	
Mobile Homes 0	Septic Tanks 0	
Total Dwelling Units 0	Bldg Sq Ft 0	
	Garage Sq Ft 0	Atch/Detch
	Basement Sq Ft 0	Finished 0

[Improvement Detail](#)

**Ownership**

Assessed Owner Name GIBBONS, JAMES A & T DAWN TR  
 Mailing Address 101 N CARSON ST  
 CARSON CITY NV 89701-3713

[Ownership History](#)

[Document History](#)

Legal Owner Name GIBBONS, JAMES A & T DAWN TR  
 Vesting Doc#, Date 579379 08/08/07 Book/Page /  
 Map Document #s

**Appraisal Classifications**

Current Land Use Code 600 [Code Table](#)

Zoning  
 Re-appraisal Group G Re-appraisal Year 2007  
 Orig Constr Year 0 Weighted Year 0

**Valuation**

	Working Year 2009-10	Closed/Reopened Year 2008-09	Prior Year 2007-08
Land	0	0	0
Improvements	0	0	0
Personal Property	0	0	0
Ag Land	1,243	1,565	
Exemptions	0	0	
Net Assessed	1,243	1,565	

## Land Use Codes

### Vacant

- 100 - Vacant unknown
- 110 - Under development - should be checked next year for likely additional development (applies to land only)
- 120 - Vacant Single Family
- 130 - Vacant Multiresidential
- 140 - Vacant Commercial
- 150 - Vacant Industrial
- 160 - Splinter - unbuildable because of small size or shape - minimum value
- 170 - Other unbuildable - roads, legal restrictions, cemetery, extreme terrain, etc.
- 180 - Minor Improvements - No usable structures
- 181 - Minor Improvements - Usable Building but no liveable structures
- 182 - Commercial or Industrial with Minor Improvements
- 190 - Public Parks - either vacant or improved

### Single Family

- 200 - Single Family Residence
- 201 - Single Family Residence Under Construction
- 210 - Condominium or Town House
- 211 - Condominium or Town House Under Construction
- 220 - Manufactured Homes Converted to Real Property
- 230 - Personal Property Manufactured Home - on Unsecured Roll
- 240 - Vacant common area, etc.
- 241 - Common Area With Improvements
- 250 - Condominium or Town House Valued as Apartment Use
- 260 - Personal Property Manufactured Home - on Secured Roll
- 261 - Manufactured Home Conversions PENDING

### Multiresidential

- 300 - Duplex
- 301 - Duplex Under Construction
- 310 - Two Single Family units - may include a residence or manufactured home
- 311 - Two Single Family units - may include a residence or manufactured home Under Construction
- 320 - Three to four units - may include mixed residences and manufactured homes
- 321 - Apartments or Low Rise Multiples Under Construction (3-4 units)
- 322 - Apartments or Low Rise Multiples (3-4 units)
- 330 - Five to nine units - may include mixed residences and manufactured homes
- 331 - Apartments or Low Rise Multiples Under Construction (5-9 units)
- 332 - Apartments or Low Rise Multiples (5-9 units)

- 333 - Exempt or Partially Exempt Apartment Buildings
- 340 - Ten or more units - may include mixed residential hotels or motels, fraternity houses, etc.
- 341 - Apartments or Low Rise Multiples Under Construction (10 or more units)
- 342 - Apartments or Low Rise Multiples (10 or more units)
- 350 - Manufactured Home Park - Ten or More Manufactured Home Units
- 360 - Multiresidential Parking, etc. - Area Necessary to Multiresident Function

### Commercial

- 400 - General Commercial - retail, mixed, schools, hospitals, gas stations, etc.
- 401 - General Commercial Buildings Under Construction
- 402 - Parking and/or Parking Structures
- 403 - Restaurants
- 404 - Convention Stores
- 405 - Commercial with Residence
- 406 - Commercial with Multi-Residence
- 407 - Commercial with Apartment or Apartments
- 408 - Bars or Taverns without Restaurants
- 410 - Offices, professional and business services
- 411 - Offices, professional and business services Under Construction
- 412 - Residences used as Office
- 420 - Casino or hotel casino
- 421 - Casino or hotel casino Under Construction
- 430 - Commercial hotel or motel
- 431 - Commercial hotel or motel Under Construction
- 440 - Resort Commercial - ski resorts, golf courses, auto collection, sports facilities, convention center, etc.
- 441 - Resort Commercial - ski resorts, golf courses, auto collection, sports facilities, convention center, etc.  
Under Construction
- 460 - Leasehold Commercial Property

### Industrial

- 500 - General Industrial - light industry, trucking and warehousing, service, repairs, etc.
- 501 - General Industrial - light industry, trucking and warehousing, service, repair, etc. Under Construction
- 510 - Commercial Industrial - retail or office use combined with Industrial use
- 511 - Commercial Industrial - retail or office use combined with Industrial use Under Construction
- 512 - Mini-Warehouses
- 513 - Truck Stops
- 514 - Truck Stops with Motels
- 520 - Heavy Industrial - concrete or block plant, feed mills, railroad yards, tank farms, etc. (businesses that tend to have air and noise pollution problems)
- 521 - Heavy Industrial - concrete or block plant, feed mills, railroad yards, tank farms, etc. (businesses that tend to have air and noise pollution problems) Under Construction
- 560 - Leasehold Industrial Property

Rural

- 600 - Agricultural deferred VACANT (does not include federal leased land)
- 602 - Agricultural deferred with Residence
- 604 - Agricultural deferred with Commercial
- 605 - Agricultural deferred with Improvements but no residences
- 606 - Agricultural deferred with Industrial
- 620 - Open-space qualified
- 630 - Patented Mining claims
- 640 - All other Mining property including mills
- 670 - Aggregates, quarries, etc.

Utilities

- 700 - Centrally assessed public utility
- 710 - Intracounty public utility
- 711 - Intracounty public utility Under Construction
- 720 - Centrally assessed with a portion locally assessed
- 721 - Centrally assessed with a portion locally assessed Under Construction

Close Window

**AGRICULTURAL ASSESSMENT TAX YEAR 2008-09**

**PARCEL NUMBER: 007-080-129**

**OWNER: GIBBONS, James A & T Dawn TR**

**TOWNSHIP / RANGE: 16/33/58**      Improvements

CLASSIFICATION	ACRES	LSTAP RE-VAL YEAR COST AS OF TX ROLL YEAR	2008-09	2008-09
			2007 9/3/06 08-09	2007 9/3/06 08-09
		COST/ACRE ASSESSED	TOTAL ASSESSED	TOTAL APPRAISED
<b>SPECIAL LANDS</b>			\$ -	\$ -
1ST CLASS CULTIVATED		\$ 140.00	\$ -	\$ -
2ND CLASS CULTIVATED		\$ 109.00	\$ -	\$ -
3RD CLASS CULTIVATED		\$ 78.00	\$ -	\$ -
4TH CLASS CULTIVATED		\$ 54.00	\$ -	\$ -
1ST CLASS MEADOW		\$ 91.00	\$ -	\$ -
2ND CLASS MEADOW		\$ 68.00	\$ -	\$ -
1ST CLASS PASTURE		\$ 115.00	\$ -	\$ -
2ND CLASS PASTURE		\$ 88.00	\$ -	\$ -
3RD CLASS PASTURE	20.000	\$ 75.00	\$ 1,500.00	\$ 4,285.71
4TH CLASS PASTURE		\$ 35.00	\$ -	\$ -
1ST CLASS GRAZING		\$ 6.32	\$ -	\$ -
2ND CLASS GRAZING	20.000	\$ 3.28	\$ 65.60	\$ 187.43
3RD CLASS GRAZING		\$ 2.29	\$ -	\$ -
4TH CLASS GRAZING		\$ 1.25	\$ -	\$ -
INTENSIVE USE		\$ 179.00	\$ -	\$ -
ZONED INDUSTRIAL		\$ 700.00	\$ -	\$ -
RES AREA		\$ 700.00	\$ -	\$ -
<b>TOTAL OF ALL CLASSIFICATIONS</b>	<b>40.000</b>		<b>1,565.60</b>	<b>\$ 4,473.14</b>

USE = 600  
sfr = 0  
mobile = 0  
Non-dwelling Units = 0

YR BUILT:			
AGE:			
YEAR:			
QUALITY:			
ASSESSED:			
NEW IMPROVEMENT VALUE:			
RCN:			

YR BUILT:			
AGE:			
YEAR:			
QUALITY:			
ASSESSED:			
NEW IMPROVEMENT VALUE:			
RCN:			

IMPROVEMENTS ASSESSED \$ -  
IMPROVEMENTS APPRAISED \$ -  
  
LAND ASSESSED \$ 1,565.60  
LAND APPRAISED \$ 4,473.14  
  
TOTAL ASSESSED \$ 1,565.60  
TOTAL APPRAISED \$ 4,473.14

New assessed value 2008-09	
L-value 08-09:	1,566
L-value 07-08:	-
Before changes:	-
NEW LAND VALUE:	1,566
NEW IMP VALUE:	-
TOTAL NEW VALUE:	1,566

Parcel Number 007-080-025 Owner WHITEHEAD, JERRY CARR  
 Location TWP 33N RGE 58E MDB&M Town

Tax Year Data		(F5=Show Taxable Values F6=View 2)			
Assessed Values	2009-10	2008-09	2007-08	2006-07	
Land	700	700	700	700	
Improvements	20,640	20,640	9,606	9,464	
Pers Prop (F21)	0	15,907	18,067	20,575	
Ag Lands (F22)	44,368	38,712	38,620	35,279	
Exemptions (F23)	0	0	0	0	
<b>Net Assessed Value</b>	<b>65,708</b>	<b>75,959</b>	<b>66,993</b>	<b>66,018</b>	
Increased (New) Values					
Land	0	0	0	0	
Improvements	0	3,798	0	0	
Personal Property	0	0	0	0	
District	2.0	2.0	2.0	2.0	
Tax Rate & Cap %		2.5375 3.0	2.5375 3.0	2.5365 6.7	
Exempt Code	01	01	01	01	
Exclusion Code(s)	--	--	--	--	
Summary Parcel #					
Tax Service Code					
Land Use Code (F4)	602	602	602	602	

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc  
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist  
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

Parcel Number 007-080-025 Owner WHITEHEAD, JERRY CARR

Location TWP 33N RGE 58E MDB&M Town

Tax Year Data (F5=Show Taxable Values F6=View 2)

Assessed Values	2005-06	2004-05	2003-04	2002-03
Land	700	700	700	700
Improvements	8,580	8,510	8,390	1,780
Pers Prop (F21)	23,202	21,440	5,450	0
Ag Lands (F22)	33,635	31,871	28,610	25,912
Exemptions (F23)	0	0	0	0
<b>Net Assessed Value</b>	<b>66,117</b>	<b>62,521</b>	<b>43,150</b>	<b>28,392</b>
Increased (New) Values				
Land	0	0	0	0
Improvements	0	0	0	0
Personal Property	0	0	0	0
District	2.0	2.0	2.0	2.0
Tax Rate & Cap %	2.5335 5.4	2.5373	2.5368	2.5001
Exempt Code	01	01	01	01
Exclusion Code(s)	--	--	--	--
Summary Parcel #	---	---	---	---
Tax Service Code	---	---	---	---
Land Use Code	602	602	602	602

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc  
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist  
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts



	Valuation		
	Working Year 2009-10	Closed/Reopened Year 2008-09	Prior Year 2007-08
Land	700	700	700
Improvements	20,640	20,640	9,606
Personal Property	0	15,907	18,067
Ag Land	44,368	38,712	38,620
Exemptions	0	0	0
Net Assessed	65,708	75,959	66,993

Legal Description for Parcel # 007-080-025

Legal Description	Sec/ Lot	Town/ Block	Range	Acres
BEING A PORTION OF LANDS LOCATED IN	9&16	33N	58E	
MDB&M				
SEE LEGAL DESCRIPTION				
CLUBINE RANCH				
W2;W2SE4: 400.00A	9	33N	58E	
E2: 320.00A	16	33N	58E	
TOTAL: 720.00A				
LESS 40.00 ACRES TO PARCEL 007-080-129 FROM SEC				
16 PER PARCEL MAP FILE 577704.				
NEW TOTAL ACREAGE 680.00 AC				

007-080-025



- [Assessor Home](#)
- [Personal Property](#)
- [Sales Data](#)
- [Secured Tax Inquiry](#)
- [Back to Search List](#)

Parcel Detail for Parcel # 007-080-129

**Location**  
 Property Location TWP 33N RGE 58E MDB&M  
 Town  
 Subdivision Lot Block  
 Property Name CLUBINE RANCH

**Map Addresses**  
 Legal Description

Description		Ag Acres	W/R Acres
Total Acres		40.000	.000
Improvements			
Single-fam Detached	0	Non-dwell Units	0
Single-fam Attached	0	MH Hookups	0
Multi-fam Units	0	Wells	0
Mobile Homes	0	Septic Tanks	0
Total Dwelling Units	0	Bldg Sq Ft	0
		Garage Sq Ft	0
		Basement Sq Ft	0
		Atch/Detch	0
		Finished	0

**Ownership**  
 Assessed Owner Name GIBBONS, JAMES A & T DAWN TR  
 Mailing Address  
 101 N CARSON ST  
 CARSON CITY NV 89701-3713  
 Legal Owner Name GIBBONS, JAMES A & T DAWN TR  
 Vesting Doc#, Date 579379 08/08/07 Book/Page /  
 Map Document #s

**Ownership History**  
 Document History

**Appraisal Classifications**

Current Land Use Code 600 **Code 610**

Zoning	Re-appraisal Group	Re-appraisal Year
Orig Constr	Year 0	Year 0
	Group G	Year 2007
	Weighted	Year 0

	Valuation		
	Working Year 2009-10	Closed/Reopened Year 2008-09	Prior Year 2007-08
Land	0	0	0
Improvements	0	0	0
Personal Property	0	0	0
Ag Land	1,243	1,565	1,565
Exemptions	0	0	0
Net Assessed	1,243	1,565	1,565

Legal Description for Parcel # 007-080-129

Legal Description	Sect/ Lot	Town/ Block	Range	Acres
PARCEL A FILE 577704				40.000
BEING A PORTION OF	16	33N	58E	
MDB&M				
(NO HARD COPY PARCEL CARD CREATED)				



# **EXHIBIT “3”**

Date: July 18, 2008

Wells Fargo PhotoCopy  
Request

Page 1 of 1

Reference: 1000203736150:1000203743150:1000203708150

7298

JERRY CARR WHITEHEAD  
6141 AKESIDE DR.  
SUITE 200  
RICHMOND, NV 89411  
PH. (775) 822-7700

WELLS FARGO BANK, N.A.  
RENO, NV 89502  
94-7874-2212

JUL 14 2007

PAY TO THE ORDER OF James A. Gibbon \$ 1,500.00

One Thousand Five Hundred and 00/100 DOLLARS

James A. Gibbon  
101 North Carson Street  
Carson City, Nevada 89701

MEMO 2007 - 2008

*James Carr Whitehead*

⑆0000150000⑆

200708270899000082 US BANK ATM  
4366184444444444 151690 082707 CA  
20070827 5534444444444444 PORTLAND OR  
153700503698 >12300220<  
5830874773

*James Carr Whitehead*  
153700503698

R/T Number 30127074  
Sequence Number 8010305388  
Account Number 0010738885

Processing Date 20070829  
Amount 1500.00  
Check Number 7298



# **EXHIBIT “4”**



**KAFOURY, ARMSTRONG & CO.**  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

*Serving our clients since 1941.*

July 29, 2008

To Whom It May Concern:

Please be advised that Governor and Mrs. James A. Gibbons reported income of \$ 5,727 from their agricultural lease in Elko, Nevada on their individual income tax return for 2007. The income was reported on Schedule E, Supplemental Income and Loss, on line 3. The lease income was a component of their taxable income and they paid income tax on it. A copy of this schedule is enclosed.

Should you have any further questions, please do not hesitate to contact me at (775) 689-9100.

Sincerely,

Elizabeth E. Marler, CPA  
Shareholder

EEM:cd  
Enclosure

ELKO

FALLON

LAS VEGAS

RENO

WINNEMUCCA

YERINGTON

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2007**

Attachment  
Sequence No. 13

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See instructions for Schedule E (Form 1040).

Name(s) shown on return **JAMES ARTHUR & DAWN GIBBONS** Your social security number **530-30-3883**

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	LAND ELKO, NV 89803		<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See page E-3.)		X
B					
C					

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	5,727.			5,727.
4 Royalties received				
<b>Expenses:</b>				
5 Advertising				
6 Auto and travel (see page E-4)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-4)				12
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes	-399.			
17 Utilities				
18 Other (list) ▶				
19 Add lines 5 through 18	-399.			-399.
20 Depreciation expense or depletion (see page E-5)				
21 Total expenses. Add lines 19 and 20	-399.			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	6,126.			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2				
24 Income. Add positive amounts shown on line 22. Do not include any losses				6,126.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				( )
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				6,126.

# **EXHIBIT “5”**

WHEN RECORDED MAIL TO \_\_\_\_\_  
Marvel & Kump  
217 Idaho Street  
Elko, NV 89801

# APPLICATION FOR AGRICULTURAL USE ASSESSMENT

THIS PROPERTY MAY BE SUBJECT TO LIENS  
FOR UNDETERMINED AMOUNTS

James A. Gibbons and T. Dawn Gibbons,  
Trustees of the Gibbons Family 1989

Pursuant to Nevada Revised Statutes, Chapter 361A I/We, Trust dated August 21, 1989  
(Please print or type the name of each owner of record or his representative) Hereby make application to  
granted, on the below described agricultural land, and assessment based upon the agricultural use of this land.

I/We understand that if this application is approved, it will be recorded and become a public record. This agricultural land consists of 40 acres, is located in Elko County, Nevada, and is described as:  
Assessor's Parcel # 007-080-025  
\_\_\_\_\_  
\_\_\_\_\_  
Legal Description: See Exhibit A  
\_\_\_\_\_  
\_\_\_\_\_

I/We have owned the land since August 8, 2007  
I/We certify that the gross income from agricultural use of the land during the preceding calendar year was \$5,000 or more. Yes X No \_\_\_\_\_  
If yes, attach proof of income.  
I/We have used it for agricultural purposes since Acquisition  
The agricultural use of the land presently is (i.e., grazing, pasture, cultivated, dairy, etc.) Grazing and pasture  
Was the property previously assessed as agricultural? YES If so, when? Has historically been in agricultural use.

I/We hereby certify that the foregoing information submitted is true, accurate and complete to the best of my/our knowledge. I/We understand that 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 with 30 days. Each owner of record or his authorized representative must sign. Representative must indicate for whom he is signing, in what capacity and under what authority.

John E. Marvel 217 Idaho St. (775) 738-9881  
Signature Application of Agent Address Phone  
JOHN E. MARVEL Elko, NV 89801 10/18/07  
Printed Name Application of Agent City, State Zip Date  
\_\_\_\_\_  
Signature Application of Agent Address Phone  
\_\_\_\_\_  
Printed Name Application of Agent City, State Zip Date



**LEGAL DESCRIPTION**

The land referred to herein is situated in the State of Nevada, County of ELKO, described as follows:

Parcel A as shown on that certain Parcel Map for Jerry Carr Whitehead filed in the office of the County Recorder of Elko County, State of Nevada, on July 18, 2007, as File No. 577704, being a portion of Sections 9 and 16, Township 33 North, Range 58 East, M.D.B.&M..

EXCEPTING THEREFROM a one-half (1/2) interest in all gas, oil, petroleum and minerals as reserved in Deed executed by ERWIN W. VAUGHAN, et ux, et al, recorded March 16, 1960, in Book 2, Page 173, Official Records, Elko County, Nevada.

# **EXHIBIT “6”**

**MARVEL & KUMP, LTD.**

**ATTORNEYS AT LAW**  
217 Idaho Street  
P. O. Box 2645  
Elko, NV 89803

**John E. Marvel, Esq.**  
(775) 738-9881

**Jeffrey J. Kump, Esq.**  
(775) 777-1284  
Facsimile (775) 738-0187

October 23, 2007

Joe Aguirre  
Elko County Assessor  
PO Box 8  
Elko, NV 89803

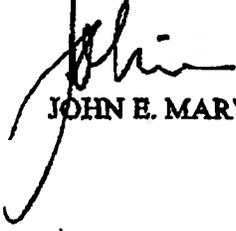
**Re: Gibbons-Application for Agricultural Use Assessment**

Dear Joe:

Enclosed herewith, please find an Application for Agricultural Use Assessment being filed on behalf of Governor and Mrs. Jim Gibbons. My clients intend to continue to use the subject property for agricultural purposes and will be generating in excess of \$5,000.00 of gross income per year from agricultural uses.

Thank you for your attention to this matter.

*Very truly yours,*

  
JOHN E. MARVEL

JEM/dh

cc: Governor and Mrs. Gibbons

# **EXHIBIT “7”**



## Elko County Assessor

---

P.O. Box 8, Elko, Nv 89803  
Elko County Courthouse Annex  
(775) 738-5217 PH (775)778-6795) FAX  
[www.elkocountynv.net](http://www.elkocountynv.net)

Joe Aguirre  
Assessor

Katrinika S. Russell  
Deputy Assessor

October 24, 2007

John Marvel  
PO Box 2645  
Elko, Nevada 89803

John,

I received your letter and application today on behalf of the Gibbons Family Trust. As submitted, it does not meet the qualifications for approval. We will need the proof of income that is required to be attached to the application for that piece of property. As you know this parcel came out of a larger operation and it will be necessary to prove that it meets the requirements as prescribed by Statute. This piece will now need to stand alone on its own. It is also required that half of the feed to maintain the livestock on the property come from it.

Thank you for your time and consideration in this matter, and if you have any questions in regards to this letter, please feel free to let me know.

Sincerely,

Joe Aguirre  
Elko County Assessor

# **EXHIBIT “8”**

**MARVEL & KUMP, LTD.**

*ATTORNEYS AT LAW*  
217 Idaho Street  
P. O. Box 2645  
Elko, NV 89803

**John E. Marvel, Esq.**  
(775) 738-9881

**Jeffrey J. Kump, Esq.**  
(775) 777-1264  
Facsimile (775) 738-0187

December 26, 2007

Elko County Assessor  
Attn: Joe Aguirre  
P.O. Box 8  
Elko, NV 89803

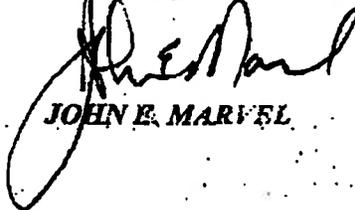
**RE: Gibbons Family Trust ~ Agricultural Use Assessment Application**

Dear Joe,

In reference to your letter of October 24, 2007, please find enclosed herewith copies of two checks payable to James A. Gibbons, a trustee of the Gibbons Family Trust, which checks total a sum of \$5,727.33. These checks are provided as verification of annual gross income received by the Gibbons Family Trust for agricultural purposes to substantiate its qualification for the entitlement to an agricultural use assessment.

If you have any questions concerning the foregoing, please do not hesitate to contact me. Thank you for your attention to this matter.

*Very truly yours,*



**JOHN E. MARVEL**

JEM/jj  
Enclosure

# **EXHIBIT “9”**

Additional Information



# Elko County, Nevada

## Assessor's Secured Property Roll

Note: will automatically disconnect if no activity for five minutes

Parcel # 007-080-129 TWP 33N RGE 58E MDB&M  
Owner GIBBONS, JAMES A & T DAWN TR

- Owner Descrip
- Improvements etc
- Legal Description
- Personal Prop
- Ag Land
- Exemptions
- Livestock

Assessed Values New Values Other Year-Specific Data

	2009-10	2008-09	2007-08	2006-07
Land	0	0		
Improvements	0	0		
Personal Property	0	0		
Agricultural Lands	1,243	1,565		
Exemptions	0	0		
Net Assessed Value	1,243	1,565		

Note: Assessed Value is 35% of Taxable Value

Shift Years

New Parcel Search Previous Parcel Next Parcel

Your web browser must have JavaScript enabled to view this page correctly

Additional Information



# Elko County, Nevada

## Assessor's Secured Property Roll

Note: will automatically disconnect if no activity for five minutes

Parcel # 007-060-129 TWP 33N RGE 58E MDB&M  
Owner GIBBONS, JAMES A & T DAWN TR

- Owner Descrip
- Improvements etc
- Legal Description
- Personal Prop
- Ag Land
- Exemptions
- Livestock

	Assessed Values	New Values	Other Year-Specific Data			
			2009-10	2008-09	2007-08	2006-07
District			2.0	2.0	2.0	2.0
Tax Rate & Cap				2.5375	2.5375	2.5365
Exempt Code			01	01		
Exclusion Code(s)						
Summary Parcel #						
Tax Service Code						
Land Use Code			600	600		

Shift Years

New Parcel Search Previous Parcel Next Parcel

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# Elko County Nevada

## Secured Property Tax Records

Note: will automatically disconnect if no activity for five minutes

Parcel #	007-080-129	Year 2009	Roll #	012748
Property Loc	TWP 33N RGE 58E MDB&M	District		2.0
Billed to	GIBBONS, JAMES A + T DAWN TR	Tax Service		
	101 N CARSON ST	Land Use Code		600
	CARSON CITY NV 89701-3713			

### Secured Property Taxes Billed, Paid, and Owning

Prior Year	Tax Billed	Penalty & Interest	Total	Amount Paid	Cumulative Total Due
No Prior Year Taxes					

Current Year	Please note: Payments made will not post to balances until the next business day				
08/18	39.71		39.71	.00	39.71
10/06					
01/05					
03/02					

Use Account Search

Next Account

Account

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Additional information



# Elko County, Nevada

## Assessor's Secured Property Roll

Note: will automatically disconnect if no activity for five minutes

Parcel # 007-080-025 TWP 33N RGE 58E MDB&M  
Owner WHITEHEAD, JERRY CARR

- Owner Descrpt
- Improvements etc
- Legal Description
- Personal Prop
- Ag Land
- Exemptions
- Livestock

	Assessed Values	New Values	Other Year-Specific Data	
	2009-10	2008-09	2007-08	2006-07
Land	700	700	700	
Improvements	20,640	20,640	9,606	
Personal Property	0	15,907	18,067	2
Agricultural Lands	44,368	38,712	38,620	3
Exemptions	0	0	0	
<b>Net Assessed Value</b>	<b>65,708</b>	<b>75,959</b>	<b>66,993</b>	<b>6</b>

Note: Assessed Value is 35% of Taxable Value

Shift Years

New Parcel Search Previous Parcel Next Parcel

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# **EXHIBIT "10"**

**Additional Information**



**Elko County, Nevada**

**Assessor's Secured Property Roll**

Note: will automatically disconnect if no activity for five minutes

Parcel # 007-080-129      Owner GIBBONS, JAMES A & T DAWN TR

	Cultivated	Meadow	Pasture	Grazing	Other Ag Use	Non-Ag Use
	2009-10	2008-09	2007-08	2006-		
Past 1st Cls	.000	.000				
Past 2nd Cls	.000	.000				
Past 3rd Cls	20.000	20.000				
Past 4th Cls	.000	.000				
<b>Total all acres</b>	<b>40.000</b>					

Your web browser must have JavaScript enabled to view this page correctly

**Additional Information**



## Elko County, Nevada

### Assessor's Secured Property Roll

Note: will automatically disconnect if no activity for five minutes

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Parcel # 007-080-129      Owner GIBBONS, JAMES A & T DAWN TR

	Cultivated	Meadow	Pasture	Grazing	Other Ag Use	Non-Ag Use
	2009-10	2008-09	2007-08	2006-		
Graz 1st Cls	.000	.000				
Graz 2nd Cls	20.000	20.000				
Graz 3rd Cls	.000	.000				
Graz 4th Cls	.000	.000				
<b>Total all acres</b>	<b>40.000</b>					

Shift years

New Parcel Search
Previous Parcel
Next Parcel

Your web browser must have JavaScript enabled to view this page correctly

# **EXHIBIT "11"**



STATE OF NEVADA

Department of Taxation

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2009-2010 Agricultural Land Values  
Open Space Property Procedures

DEPARTMENT OF TAXATION

**Bulletin No. 198**  
**2009—2010 Agricultural Land Values**  
**Open Space Property Procedures**

---

Prepared by:  
Division of Assessment Standards  
Department of Taxation  
1550 East College Parkway  
Carson City, NV 89706

Approved by Nevada Tax Commission  
April 7, 2008

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# 2009-2010

## Agricultural Land Values

### **Authority**

This bulletin is intended to fulfill the requirements of NRS 361A.140 and NRS 361.325 (1)(b).

NRS 361A.140 requires the Nevada Tax Commission to:

- (a) Define the classifications of agricultural real property;
- (b) Determine the valuations for each classification on the basis provided in NRS 361.325;
- (c) Determine the value of land covered by a residence or necessary to support the residence in the same manner as other real property pursuant to NRS 361.227; and
- (d) Prepare a bulletin listing all classifications and values thereof for the following assessment year.

NRS 361.325 (1)(b) requires the Nevada Tax Commission to classify land and fix and establish the valuation thereof for assessment purposes. The classification of agricultural land must be made on the basis of crop, timber or forage production, either in tons of crops per acre, board feet or other unit, or animal unit months of forage.

### **Classification Definitions**

Land devoted to agriculture is categorized under the following classifications:

#### ***Intensive Use Land***

The agricultural pursuits do not depend on the quality of the soil for production. Examples include: poultry ranches, fish farms, rabbit raising operations, cattle feed lots, hydroponic operations, and other agricultural operations whose products do not grow out of the soil but whose operations are carried out entirely on the soil.

#### ***Cultivated Land***

Land developed for agricultural use and is no longer in its natural condition.

**First Class Cultivated Land:** Land that produces during an average year 4 or more tons of alfalfa hay or 1 & ½ tons or more of small grains per acre or the equivalent of other feeds for livestock.

**Second Class Cultivated Land:** Land that produces during an average year 3 or more but less than 4 tons of alfalfa hay, or 1 ton but less than 1 & ½ tons of small grains per acre or the equivalent of other feeds for livestock.

**Third Class Cultivated Land:** Land that produces during an average year 2 to 3 tons of alfalfa hay, or ½ to 1 ton of small grains per acre or the equivalent of other feeds for livestock.

**Fourth Class Cultivated Land:** Land that produces during an average year 1 & ½ to 2 tons of alfalfa hay or ½ ton of small grains per acre or the equivalent of other feeds for livestock.

#### ***Native Meadow Land or Wild Hay Land***

Native Meadow Land (Wild Hay Land) is irrigated by streams or rivers and has not been cultivated but will yield enough native Wild Hay growth to afford at least one hay cutting each season with average or better than average precipitation.

**First Class Native Meadow or Wild Hay Land:** Land that produces during an average year 1 or more tons of hay per acre.

**Second Class Native Meadow or Wild Hay Land:** Land that produces during an average year ½ ton or more but less than 1 ton of hay per acre.

#### ***Pasture Land***

Pasture lands are not “harvested and stored” as with Wild Hay Lands, therefore, the value of Pasture Lands are measured by “Carrying Capacity” per acre.

**First Class Pasture:** During an average year, this land produces enough feed per acre for 4 grown cattle (4 animal units per month).

**Second Class Pasture:** During an average year, this land produces enough feed per acre for 3 to 4 grown cattle (3.5 animal units per month).

**Third Class Pasture:** During an average year, this land produces enough feed per acre for 2 to 3 grown cattle (2.5 animal units per month).

**Fourth Class Pasture:** During an average year, this land produces enough feed per acre for 1 to 2 grown cattle (1.5 animal units per month).

#### ***Grazing Land***

More than 90% of Nevada grazing land is managed by the Bureau of Land Management. Livestock grazing fees are calculated annually and administered in accordance with 43 CFR (Code of Federal Regulations) 4130.8-1, “Payment of Fees.” The fees are net and have remained extremely stable over the past 42 years (\$1.23 in 1966 to \$1.35 in 2008).

Grazing land usually lacks irrigation and has a lower carrying capacity per acre than pasture land. It is commonly identified as “range land”, either open or fenced. It also may be land

found within the fenced boundaries of the farm or ranch that does not meet the definition of the previous classifications.

**First Class Grazing:** During an average year, this land produces enough feed on 4 acres or less for 1 grown cow (1/4 up to 1 animal unit per month).

**Second Class Grazing:** During an average year, this land produces enough feed on 4 to 6 acres for 1 grown cow (1/4 up to 1/6 animal units per month).

**Third Class Grazing:** During an average year, this land produces enough feed on 6 to 12 acres for 1 grown cow (1/6 up to 1/12 animal units per month).

**Fourth Class Grazing:** During an average year, this land produces enough feed on 12 acres or more for 1 grown cow (1/12 or less animal units per month). Such land is barren or rocky.

### ***Farmstead***

The value of the land in the farmstead area covered by a residence or necessary to support a residence is computed as taxable value pursuant to NRS 361.227. Any remaining farmstead area of an agricultural property that is part of the operation is valued by applying the same value as the highest land classification used for that operation.

### ***Valuation Methodology***

The methods used to determine the value of agricultural land are defined in the Nevada Administrative Code (NAC) Chapter 361A.180. The Nevada Tax Commission adopted revised permanent regulations that became effective on December 4, 2003.

Valuation methodology as defined in NAC 361A.180(2). NAC361A.180(2) calls for the application of a capitalized earnings approach, whereby an estimated income stream is capitalized into an estimate of value. There are two major components to the capitalized earnings approach. First, an income stream is developed from information obtained from an annual survey of agricultural producers throughout the state.

The 2007 survey was sent to 578 farm classified properties. Of those returned, 58 stated that they were either no longer farming or did not farm during the past year. 199, or 34% of the total sample, provided information about the price per ton of alfalfa hay and estimated tonnage produced. The survey also asks for information regarding wild or other hay, watered pasture rental prices per AUM, and grazing rental prices per AUM. A five-year average using the mean is then calculated pursuant to the requirements of NAC 361A.180. The resulting weighted averages are used to develop a normalized estimate of typical gross revenues for alfalfa hay, pasture and grazing lands. The information is then compared to statistics developed by the Nevada Agricultural Statistics Service (NASS) to verify reasonableness. The NASS develops average price-per-month for alfalfa hay. The NASS data may be found in the Appendix.

Estimated expenses are then deducted from the normalized gross revenue for each category. Currently, the Department estimates 91.25% of gross income represents expenses for cultivated land; and 70% of gross income represents expenses for native meadow or wild hay land. The estimate was the result of considerable testimony and debate before the Commission several years ago. The rate was set by the Commission so that all but the most marginal farms could continue to exist.

The Department has also carried forward a 10.25% capitalization rate. Capitalization rates typically vary between 8 and 12%, depending on the region and the type of land being valued. However, the Department consults with independent agricultural land fee appraisers and with information from the Agricultural Statistics Service to check for reasonableness of the rate. The suggested capitalization rate is still consistent with current conditions.

### ***Procedures***

Procedures for the administration of the assessment of agricultural lands may be found in the NAC, Chapter 361A. For instance, real property owners may apply for an agricultural use assessment on real property qualifying as agricultural land. In order to qualify, the lands must meet the requirements of NRS 361A.020-361A.030, and NAC Chapter 361A. Pursuant to NAC 361A.025, county assessors determine the eligibility of agricultural use applications for properties of 20 acres or more and the Division of Assessment Standards reviews those applications of less than 20 acres. Applications must be on forms approved by the Tax Commission, pursuant to NAC 361A.100.

In order to properly classify agricultural real property according to the descriptions in this Bulletin, assessors should inspect the property and gather information from the property owners and managers, agricultural extension agents, university agronomists, and other agricultural land specialists. The assessor should evaluate soil line and topographical maps, and consider the land's carrying capacity, water availability, soil type and condition pursuant to the requirements of NAC361A.150.

Pursuant to NRS 361A.130, assessors must maintain records of agricultural use assessments and make those records available to any person upon request. They must notify property owners of their agricultural use assessments in the same manner used to notify property owners of their taxable value assessments. The notice must contain the following statement: **Deferred taxes will become due on this parcel if it is converted to a higher use.**

# **Agricultural Land Calculations Section**

Nevada Department of Taxation

Summary of Agricultural Land Values and Comparison of 2005-06 through 2009-10

Land Classification	ADOPTED 2009-2010	ADOPTED 2008-2009	ADOPTED 2007-2008	ADOPTED 2006-2007	ADOPTED 2005-2006	% Change 2005-06 2009-10	% Change 2008-09 2009-10	% Change 2007-08 2008-09	% Change 2006-07 2007-08	% Change 2005-06 2006-07
Intensive Use Land	\$ 214.00	\$ 179.00	\$ 174.00	\$ 166.00	\$ 164.00	30.5%	19.6%	2.9%	4.8%	1.2%
Cultivated Land										
First Class Cultivated	\$ 167.00	\$ 140.00	\$ 135.00	\$ 129.00	\$ 127.00	31.5%	19.3%	3.7%	4.7%	1.6%
Second Class Cultivated	130.00	109.00	105.00	100.00	99.00	31.3%	19.3%	3.8%	5.0%	1.0%
Third Class Cultivated	93.00	78.00	75.00	72.00	71.00	31.0%	19.2%	4.0%	4.2%	1.4%
Fourth Class Cultivated	65.00	54.00	53.00	50.00	49.00	32.7%	20.4%	1.9%	6.0%	2.0%
Native Meadow Land or Wild Hay Land										
First Class Meadow	\$ 115.00	\$ 91.00	\$ 84.00	\$ 81.00	\$ 78.00	47.4%	26.4%	8.3%	3.7%	3.8%
Second Class Meadow	86.00	68.00	63.00	60.00	59.00	45.8%	26.5%	7.9%	5.0%	1.7%
Pasture Land										
First Class Pasture	\$ 86.00	\$ 115.00	\$ 120.00	\$ 96.00	\$ 88.00	-2.3%	-25.2%	-4.2%	25.0%	9.1%
Second Class Pasture	67.00	88.00	92.00	74.00	68.00	-1.5%	-23.9%	-4.3%	24.3%	8.8%
Third Class Pasture	58.00	75.00	79.00	63.00	59.00	-1.7%	-22.7%	-5.1%	25.4%	6.8%
Fourth Class Pasture	24.00	35.00	37.00	28.00	25.00	-4.0%	-31.4%	-5.4%	32.1%	12.0%
Grazing Land										
First Class Grazing	\$ 8.09	\$ 6.32	\$ 5.80	\$ 4.30	\$ 4.16	94.5%	28.0%	9.0%	34.9%	3.4%
Second Class Grazing	4.17	3.28	3.00	2.22	2.15	94.0%	27.1%	9.3%	35.1%	3.3%
Third Class Grazing	2.90	2.29	2.10	1.55	1.50	93.3%	26.6%	9.0%	35.5%	3.3%
Fourth Class Grazing	1.25	1.25	1.25	1.25	1.25	0.0%	0.0%	0.0%	0.0%	0.0%

Nevada Department of Taxation

Cultivated Land Value per Acre

1st Class Cultivated								
A	B	C	D	E	F	G	H	
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)	
2007	148.05	91.25%	12.95	4.50	58.28	0.3333	19.42	
2006	128.01	91.25%	11.20	4.50	50.40	0.2667	13.44	
2005	109.42	91.25%	9.57	4.50	43.07	0.2000	8.61	
2004	98.58	91.25%	8.63	4.50	38.84	0.1333	5.18	
2003	87.14	91.25%	7.62	4.50	34.29	0.0667	2.29	
Income stream = Five-year weighted average of net operating income							10.25%	\$ 48.94
Capitalization Rate:								\$ 477.46
Value / Acre (Income stream / cap rate)							35.00%	\$ 167.11
Level of Assessment:								\$ 167.00
Assessed Value / Acre (Value per acre times assessment level)								\$ 167.00
Rounded Assessed Value:								\$ 167.00

Income stream = Five-year weighted average of net operating income

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value / Acre (Value per acre times assessment level)

Rounded Assessed Value:

2nd Class Cultivated								
A	B	C	D	E	F	G	H	
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)	
2007	148.05	91.25%	12.95	3.50	45.33	0.3333	15.11	
2006	128.01	91.25%	11.20	3.50	39.20	0.2667	10.45	
2005	109.42	91.25%	9.57	3.50	33.50	0.2000	6.70	
2004	98.58	91.25%	8.63	3.50	30.21	0.1333	4.03	
2003	87.14	91.25%	7.62	3.50	26.67	0.0667	1.78	
Income stream = Five-year weighted average of net operating income							10.25%	\$ 38.07
Capitalization Rate:								\$ 371.41
Value / Acre (Income stream / cap rate)							35.00%	\$ 129.99
Level of Assessment:								\$ 130.00
Assessed Value / Acre (Value per acre times assessment level)								\$ 130.00
Rounded Assessed Value:								\$ 130.00

Income stream = Five-year weighted average of net operating income

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value / Acre (Value per acre times assessment level)

Rounded Assessed Value:

Nevada Department of Taxation

Cultivated Land Value per Acre

3rd Class Cultivated								
A	B	C	D	E	F	G	H	
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)	
2007	148.05	91.25%	12.95	2.50	32.38	0.3333	10.79	
2006	128.01	91.25%	11.20	2.50	28.00	0.2667	7.47	
2005	109.42	91.25%	9.57	2.50	23.93	0.2000	4.79	
2004	98.58	91.25%	8.63	2.50	21.58	0.1333	2.88	
2003	87.14	91.25%	7.62	2.50	19.05	0.0667	1.27	
Income stream = Five-year weighted average of net operating income								\$ 27.20
Capitalization Rate:							10.25%	
Value / Acre (Income stream / cap rate)								\$ 265.37
Level of Assessment:							35.00%	
Assessed Value / Acre (Value per acre times assessment level)								\$ 92.88
Rounded Assessed Value:								\$ 93.00

Income stream:

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value / Acre (Value per acre times assessment level)

Rounded Assessed Value:

4th Class Cultivated								
A	B	C	D	E	F	G	H	
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)	
2007	148.05	91.25%	12.95	1.75	22.66	0.3333	7.55	
2006	128.01	91.25%	11.20	1.75	19.60	0.2667	5.23	
2005	109.42	91.25%	9.57	1.75	16.75	0.2000	3.35	
2004	98.58	91.25%	8.63	1.75	15.10	0.1333	2.01	
2003	87.14	91.25%	7.62	1.75	13.34	0.0667	0.89	
Income stream = Five-year weighted average of net operating income								\$ 19.03
Capitalization Rate:							10.25%	
Value / Acre (Income stream / cap rate)								\$ 185.66
Level of Assessment:							35.00%	
Assessed Value / Acre (Value per acre times assessment level)								\$ 64.98
Rounded Assessed Value:								\$ 65.00

Income stream:

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value / Acre (Value per acre times assessment level)

Rounded Assessed Value:

Nevada Department of Taxation

Wild Hay Land Value per Acre

1st Class Wild Hay							
A	B	C	D	E	F	G	H
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)
2007	146.64	70.00%	43.99	1.00	43.99	0.3333	14.66
2006	114.04	70.00%	34.21	1.00	34.21	0.2667	9.12
2005	89.91	70.00%	26.97	1.00	26.97	0.2000	5.39
2004	75.82	70.00%	22.75	1.00	22.75	0.1333	3.03
2003	73.04	70.00%	21.91	1.00	21.91	0.0667	1.46
Five-year weighted average of net operating income:							
Capitalization Rate:							
Value / Acre (Income stream / cap rate)							
Level of Assessment:							
Assessed Value/Acre (Value per acre times assessment level)							
Rounded Assessed Value:							
						10.25%	\$ 328.39
						35.00%	\$ 114.94
							\$ 116.00

Income stream:

Income stream:

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value/Acre (Value per acre times assessment level)

Rounded Assessed Value:

2nd Class Wild Hay							
A	B	C	D	E	F	G	H
Year	Price of Hay Per Ton	Estimated Expenses	Net Operating Income Per Ton (B-(B*C))	Production Per Acre Total Tons	Net Operating Income/Acre (D*E)	5-Year Weight	Weighted Average NOI (F*G)
2007	146.64	70.00%	43.99	0.75	32.99	0.3333	11.00
2006	114.04	70.00%	34.21	0.75	25.66	0.2667	6.84
2005	89.91	70.00%	26.97	0.75	20.23	0.2000	4.05
2004	75.82	70.00%	22.75	0.75	17.06	0.1333	2.27
2003	73.04	70.00%	21.91	0.75	16.43	0.0667	1.10
Five-year weighted average of net operating income:							
Capitalization Rate:							
Value / Acre (Income stream / cap rate)							
Level of Assessment:							
Assessed Value/Acre (Value per acre times assessment level)							
Rounded Assessed Value:							
						10.25%	\$ 246.44
						35.00%	\$ 86.25
							\$ 86.00

Income stream:

Income stream:

Capitalization Rate:

Value / Acre (Income stream / cap rate)

Level of Assessment:

Assessed Value/Acre (Value per acre times assessment level)

Rounded Assessed Value:

Nevada Department of Taxation

Pasture Land Value per Acre

1st Class Pasture									
A	B	C	D	E	F	G	H	I	J
Year	Gross Rent Per AUM	AUMS Per Acre	Gross Income (BxC)	Management Expense % of Gross	Adjusted Gross Income (D-D'E)	Fence, Ditch Water, Maintenance, Insurance	Net Operating Income (F-G)	5-Year Weight	Weighted Average NOI (H*J)
2007	12.84	4.0	51.36	6.17%	48.19	17.95	30.24	0.3333	10.08
2006	4.44	4.0	17.76	6.17%	16.66	17.95	(1.29)	0.2667	(0.34)
2005	17.00	4.0	68.00	6.17%	63.80	17.95	45.85	0.2000	9.17
2004	13.74	4.0	54.96	6.17%	51.57	17.95	33.62	0.1333	4.48
2003	12.29	4.0	49.16	6.17%	46.13	17.95	28.18	0.0667	1.88
Five-year weighted average of net operating income: Income stream: \$ 25.27									
Capitalization Rate: 10.25%									
Value / Acre (Income stream / cap rate) \$ 246.54									
Level of Assessment: 35.00%									
Assessed Value/Acre (Value per acre times assessment level) \$ 86.29									
Rounded Assessed Value: \$ 86.00									

2nd Class Pasture									
A	B	C	D	E	F	G	H	I	J
Year	Gross Rent Per AUM	AUMS Per Acre	Gross Income (BxC)	Management Expense % of Gross	Adjusted Gross Income (D-D'E)	Fence, Ditch Water, Maintenance, Insurance	Net Operating Income (F-G)	5-Year Weight	Weighted Average NOI (H*J)
2007	12.84	3.0	38.52	6.17%	36.14	12.93	23.21	0.3333	7.74
2006	4.44	3.0	13.32	6.17%	12.50	12.93	(0.43)	0.2667	(0.11)
2005	17.00	3.0	51.00	6.17%	47.85	12.93	34.92	0.2000	6.98
2004	13.74	3.0	41.22	6.17%	38.68	12.93	25.75	0.1333	3.43
2003	12.29	3.0	36.87	6.17%	34.60	12.93	21.67	0.0667	1.45
Five-year weighted average of net operating income: Income stream: \$ 19.49									
Capitalization Rate: 10.25%									
Value / Acre (Income stream / cap rate) \$ 190.15									
Level of Assessment: 35.00%									
Assessed Value/Acre (Value per acre times assessment level) \$ 66.55									
Rounded Assessed Value: \$ 67.00									

Nevada Department of Taxation

Pasture Land Value per Acre

3rd Class Pasture										
A	B	C	D	E	F	G	H	I	J	
Year	Gross Rent Per AUM	AUMS Per Acre	Gross Income (B*C)	Management Expense % of Gross	Adjusted Gross Income (D-E)	Fence, Ditch Water, Maintenance, Insurance	Net Operating Income (F-G)	5-Year Weight	Weighted Average NOI (H*I)	
2007	12.84	2.5	32.10	6.17%	30.12	10.15	19.97	0.3333	6.66	
2006	4.44	2.5	11.10	6.17%	10.42	10.15	0.27	0.2667	0.07	
2005	17.00	2.5	42.50	6.17%	39.88	10.15	29.73	0.2000	5.95	
2004	13.74	2.5	34.35	6.17%	32.23	10.15	22.08	0.1333	2.94	
2003	12.29	2.5	30.73	6.17%	28.83	10.15	18.68	0.0667	1.25	
Five-year weighted average of net operating income: Income stream:										\$ 16.87
Capitalization Rate:										10.25%
Value / Acre (Income stream / cap rate)										\$ 164.59
Level of Assessment:										35.00%
Assessed Value/Acre (Value per acre times assessment level)										\$ 57.61
Rounded Assessed Value:										\$ 58.00

4th Class Pasture										
A	B	C	D	E	F	G	H	I	J	
Year	Gross Rent Per AUM	AUMS Per Acre	Gross Income (B*C)	Management Expense % of Gross	Adjusted Gross Income (D-E)	Fence, Ditch Water, Maintenance, Insurance	Net Operating Income (F-G)	5-Year Weight	Weighted Average NOI (H*I)	
2007	12.84	1.5	19.26	6.17%	18.07	9.08	8.99	0.3333	3.00	
2006	4.44	1.5	6.66	6.17%	6.25	9.08	(2.83)	0.2667	(0.76)	
2005	17.00	1.5	25.50	6.17%	23.93	9.08	14.85	0.2000	2.97	
2004	13.74	1.5	20.61	6.17%	19.34	9.08	10.26	0.1333	1.37	
2003	12.29	1.5	18.44	6.17%	17.30	9.08	8.22	0.0667	0.55	
Five-year weighted average of net operating income: Income stream:										\$ 7.13
Capitalization Rate:										10.25%
Value / Acre (Income stream / cap rate)										\$ 69.56
Level of Assessment:										35.00%
Assessed Value/Acre (Value per acre times assessment level)										\$ 24.35
Rounded Assessed Value:										\$ 24.00

Nevada Department of Taxation

Grazing Land Value per Acre

1st Class Grazing												
A	B	C	D	E	F	G	H	I	J	K	L	
Year	Gross Rent Per AUM	Acres Required	Grazing Period # Months	Total Acres Required (C*D)	Season Return (B*D)	Gross Income Per Acre (F/E)	Fence, Ditch Water, Maintenance, Insurance Expense 10% of G	Management Expense 2.08% of G	Net Operating Income (G-(H+I))	5-year Weight	Weighted Average NOI	
2007	6.20	2	5	10	31.00	3.10	0.31	0.06	2.73	0.3333	0.91	
2006	5.95	2	5	10	29.75	2.98	0.30	0.06	2.62	0.2667	0.70	
2005	4.87	2	5	10	24.35	2.44	0.24	0.05	2.15	0.2000	0.43	
2004	4.27	2	5	10	21.35	2.14	0.21	0.04	1.89	0.1333	0.25	
2003	2.60	2	5	10	13.00	1.30	0.13	0.03	1.14	0.0667	0.08	
Five-year weighted average of net operating income: Income stream:											\$ 2.37	
Capitalization Rate:											10.25%	
Value / Acre (Income stream / cap rate)											\$ 23.12	
Level of Assessment:											35.00%	
Assessed Value/Acre (Value per acre times assessment level)											\$ 8.09	
Rounded Assessed Value:											\$ 8.09	

2nd Class Grazing												
A	B	C	D	E	F	G	H	I	J	K	L	
Year	Gross Rent Per AUM	Acres Required	Grazing Period # Months	Total Acres Required (C*D)	Season Return (B*D)	Gross Income Per Acre (F/E)	Fence, Ditch Water, Maintenance, Insurance Expense 7% of G	Management Expense 2.08% of G	Net Operating Income (G-(H+I))	5-year Weight	Weighted Average NOI	
2007	6.20	4	5	20	31.00	1.55	0.11	0.03	1.41	0.3333	0.47	
2006	5.95	4	5	20	29.75	1.49	0.10	0.03	1.36	0.2667	0.36	
2005	4.87	4	5	20	24.35	1.22	0.09	0.03	1.10	0.2000	0.22	
2004	4.27	4	5	20	21.35	1.07	0.07	0.02	0.98	0.1333	0.13	
2003	2.60	4	5	20	13.00	0.65	0.05	0.01	0.59	0.0667	0.04	
Five-year weighted average of net operating income: Income stream:											\$ 1.22	
Capitalization Rate:											10.25%	
Value / Acre (Income stream / cap rate)											\$ 11.90	
Level of Assessment:											35.00%	
Assessed Value/Acre (Value per acre times assessment level)											\$ 4.17	
Rounded Assessed Value:											\$ 4.17	

Nevada Department of Taxation

Grazing Land Value per Acre

3rd Class Grazing												
A	B	C	D	E	F	G	H	I	J	K	L	
Year	Gross Rent Per AUM	Acres Required	Grazing Period # Months	Total Acres Required (C*D)	Season Return (B*D)	Gross Income Per Acre (F/E)	Fence, Ditch Water, Maintenance, Insurance Expense 3% of G	Management Expense 2.08% of G	Net Operating Income (G-(H+I))	5-year Weight	Weighted Average NOI	
2007	6.20	6	5	30	31.00	1.03	0.03	0.02	0.98	0.3333	0.33	
2006	5.95	6	5	30	29.75	0.99	0.03	0.02	0.94	0.2667	0.25	
2005	4.87	6	5	30	24.35	0.81	0.02	0.02	0.77	0.2000	0.15	
2004	4.27	6	5	30	21.35	0.71	0.02	0.01	0.68	0.1333	0.09	
2003	2.60	6	5	30	13.00	0.43	0.01	0.01	0.41	0.0667	0.03	

Five-year weighted average of net operating income: Income stream:

Capitalization Rate:

Value / Acre (Income stream / cap rate) \$ 8.29

Level of Assessment:

Assessed Value/Acre (Value per acre times assessment level) \$ 2.90

Rounded Assessed Value: \$ 2.90

4th Class Grazing

Fourth class grazing is deemed to have minimal value. Pursuant to NRS 361.230 (1), no patented land of any description in the state of Nevada owned by any individual, partnership, association, estate, corporation or otherwise, and no land held under any state land contract, shall be assessed for less than \$1.25 per acre by the county assessors of the various counties.

Value / Acre (Income stream / cap rate) \$ 3.57

Level of Assessment:

Assessed Value/Acre (Value per acre times assessment level) \$ 1.25

Nevada Department of Taxation

Cultivated Land Value per Acre

Intensive Use Lands

The formula adopted by the Tax Commission reflects the idea that intensive use lands have a value approximately 30% greater than cultivated lands. The formula used to estimate the value of intensive use lands is the value of 1<sup>st</sup> cultivated divided by 2<sup>nd</sup> cultivated times 1<sup>st</sup> cultivated. In effect it reflects the percentage of difference in value between 1<sup>st</sup> and 2nd cultivated lands to reflect a graduated value line.

1st Class Cultivated	=	\$	167.00	Assessed Value per Acre
2nd Class Cultivated	=	\$	130.00	Assessed Value per Acre
\$ 167.00	divided by	\$	130.00	=
\$ 167.00	x		1.28	=
			<b>\$214.00</b>	Assessed value per acre

## **ASSESSMENT OF OPEN-SPACE REAL PROPERTY**

### ***Procedures***

NRS 361A.170 requires the governing bodies of every city or county to establish and promote the conservation, maintenance, and protection of open-space property as part of their master plans. Any property designated as open-space becomes eligible for an open-space use assessment and tax deferment.

Property owners file open-space use applications with the county assessor who then forwards their applications to the county commission or city governing body. The county commission or governing body evaluates open-space use assessment applications and take actions based on procedures adopted by ordinance.

Pursuant to NRS 361A.220(2), assessors must maintain records of open-space use assessments and make these records available to any person upon request. They must notify property owners of their open-space use assessments in the same manner used to notify property owners of their taxable value assessments. The notice must contain the following statement:

**Deferred taxes will become due on this parcel if it is converted to a higher use.**

Pursuant to NRS 361A.050, historic sites that satisfy the following conditions may also qualify for open-space use assessment.

- The Department of Cultural Affairs, State Historic Preservation Office must designate the site as historic.
- In addition, an historic site must meet the requirements of NRS 361A.170 through 361A.210.

In addition, pursuant to NRS 361A.170, property used as a golf course is classified as open-space real property and must be assessed as an open-space use. The methods used to value open-space golf course property are contained in permanent regulations adapted by the Tax Commission and effective October 1, 2007. The uncodified regulations are in the Appendix of this Bulletin.

### **Valuation Methodology**

Upon approval of the application, the assessor calculates the open-space use assessed value by discounting the property's equalized taxable value. The Nevada Tax Commission adopted a formula that grants open-space use assessments a discount of 9 percent for a term of 3 and 1/2 years, which yields a discount factor of 0.74.

Open space value thus equals taxable value of the open-space property times a factor of 0.74. The assessed value equals 35 percent of the open-space use value. For open-space historic sites with both land and improvements, apply the 0.74 factor to the equalized taxable value of both land and improvements.

#### **Example**

The subject property, a 19<sup>th</sup> century Pony Express station on a one acre site, qualifies as open-space land. The equalized full cash value of comparable land nearby, which is not open-space, equals \$10,000 per acre. The taxable value (RCNLD) of the subject improvements equals \$40,000.

Land	\$10,000 x 0.74	= \$ 7,400	x 35%	= \$ 2,590
Improvements	\$40,000 x 0.74	= \$29,600	x 35%	= <u>\$10,360</u>
Total open-space use assessed value				= \$12,950

For tax deferral purposes the assessor should record the following:

Land	\$10,000 x 35%	= \$ 3,500
Improvements	\$40,000 x 35%	= <u>\$14,000</u>
Total Assessed Value		= \$17,500

Equalize the taxable value of open-space property with the taxable value of comparable surrounding properties. Reappraise open-space property with other property during the normal reappraisal cycle, or apply land and improvement factors in intervening years. If the taxable value increases or decreases through reappraisal or factoring, make the appropriate adjustments to the open-space use valuation.

# Appendix

Nevada Department of Taxation

Appendix

2007

Nevada Agricultural Statistics Service

Month	Average Price	
	Alfalfa Hay	All Hay
January	\$ 128.00	\$ 128.00
February	\$ 125.00	\$ 124.00
March	\$ 120.00	\$ 120.00
April	\$ 128.00	\$ 127.00
May	\$ 123.00	\$ 122.00
June	\$ 121.00	\$ 120.00
July	\$ 119.00	\$ 117.00
August	\$ 109.00	\$ 107.00
September	\$ 108.00	\$ 108.00
October	\$ 112.00	\$ 112.00
November	\$ 118.00	\$ 118.00
December	\$ 117.00	\$ 117.00

Median Price \$ 119.50 \$ 119.00

## FEED REQUIREMENT CHART ANIMALS PER ACRE PER YEAR

	1 <sup>st</sup> Cult	2 <sup>nd</sup> Cult	3 <sup>rd</sup> Cult	4 <sup>th</sup> Cult	1 <sup>st</sup> Pasture Wild Hay	2 <sup>nd</sup> Pasture Wild Hay	3 <sup>rd</sup> Pasture	4 <sup>th</sup> Pasture	1 <sup>st</sup> Grazing	2 <sup>nd</sup> Grazing	3 <sup>rd</sup> Grazing	4 <sup>th</sup> Grazing
<b>BEEF CATTLE</b>												
Mature Cow and Calf	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
Mature Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009
Calves	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Steers	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
<b>DAIRY CATTLE</b>												
Mature Cow	0.69	0.61	0.43	0.30	0.28	0.24	0.17	0.10	0.017	0.014	0.008	0.006
Dairy Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.26	1.10	0.79	0.55	0.51	0.44	0.32	0.19	0.032	0.025	0.014	0.010
Calves	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
<b>SHEEP</b>												
Ewe and Lamb	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Mature Buck	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Lambs	5.56	4.86	3.47	2.43	2.22	1.94	1.39	0.83	0.139	0.111	0.061	0.044
<b>SWINE</b>												
Sow and Litter	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Boar	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Pig, (4 mos.)	3.33	2.92	2.08	1.46	1.33	1.17	0.83	0.50	0.083	0.067	0.037	0.027
Pig, (6 mos.)	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
<b>HORSES</b>												
Mature Adult	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.011	0.017	0.009	0.007
Weanling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009

Land used in the feeding, breeding, management and sale of livestock, poultry or the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the total number of **animals possible per acre per year**. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

Source: University of Nevada, Reno College of Agriculture and the U. S. Department of Agriculture Extension Service

## FEED REQUIREMENT CHART ACRES PER ANIMAL PER YEAR

	1 <sup>st</sup> Cult	2 <sup>nd</sup> Cult	3 <sup>rd</sup> Cult	4 <sup>th</sup> Cult	1 <sup>st</sup> Pasture Wild Hay	2 <sup>nd</sup> Pasture Wild Hay	3 <sup>rd</sup> Pasture	4 <sup>th</sup> Pasture	1 <sup>st</sup> Grazing	2 <sup>nd</sup> Grazing	3 <sup>rd</sup> Grazing	4 <sup>th</sup> Grazing
<b>BEEF CATTLE</b>												
Mature Cow and Calf	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
Mature Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.90	1.03	1.44	2.06	2.25	2.57	3.60	6.00	36.0	45.0	81.8	112.5
Calves	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Steers	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
<b>DAIRY CATTLE</b>												
Mature Cow	1.44	1.65	2.30	3.29	3.60	4.11	5.76	9.60	57.6	72.0	130.9	180.0
Dairy Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.79	0.91	1.27	1.81	1.98	2.26	3.17	5.28	31.7	39.6	72.0	99.0
Calves	0.48	0.55	0.77	1.10	1.20	1.37	1.92	3.20	19.2	24.0	43.6	60.0
<b>SHEEP</b>												
Ewe and Lamb	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Mature Buck	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Lambs	0.18	0.21	0.29	0.41	0.45	0.51	0.72	1.20	7.2	9.0	16.4	22.5
<b>SWINE</b>												
Sow and Litter	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Boar	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Pig, (4 mos.)	0.30	0.34	0.48	0.69	0.75	0.86	1.20	2.00	12.0	15.0	27.3	37.5
Pig, (6 mos.)	0.48	0.55	0.77	1.10	1.20	1.37	1.92	3.20	19.2	24.0	43.6	60.0
<b>HORSES</b>												
Mature Adult	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
Weanling	0.90	1.03	1.44	2.06	2.25	2.57	3.60	6.00	36.0	45.0	81.8	112.5

Land used in the feeding, breeding, management and sale of livestock, poultry and the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the **total acreage needed to sustain the specified animal for one year**. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

Source: University of Nevada, Reno College of Agriculture and the U. S. Department of Agriculture Extension Service

**ADOPTED REGULATION OF  
THE NEVADA TAX COMMISSION  
LCB File No. R010-07  
Effective October 31, 2007**

EXPLANATION – Matter in *italics* is new; matter in brackets [omitted material] is material to be omitted.

AUTHORITY: §§1-8 and 10-14, NRS 360.090 and 361A.225; §§9 and 15, NRS 360.090, 360.215, 360.250, 361A.225 and 361A.280.

A REGULATION relating to the taxation of property; establishing a methodology for determining the value for open-space use of real property which is used as a golf course and for calculating the deferred tax due on such property after its conversion to a higher use; and providing other matters properly relating thereto.

**Section 1.** Chapter 361A of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 15, inclusive, of this regulation.

**Sec. 2.** *As used in sections 2 to 15, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.*

**Sec. 3.** *“Converted to a higher use” has the meaning ascribed to it in NRS 361A.031.*

**Sec. 4.** *“Golf course” has the meaning ascribed to it in NRS 361A.0315.*

**Sec. 5.** *“Golf course land” means the land underlying:*

- 1. A golf course;*
- 2. Any related improvements used in connection with that golf course; and*
- 3. Any appurtenant areas that are necessary for the use of any property described in subsection 1 or 2.*

**Sec. 6.** *“Golfing improvements” means any improvements to land which are typical and necessary for the use of the property as a golf course, including, without limitation, tees, fairways, bunkers, greens, trees, turf, irrigation, lakes, lake liners, bridges, practice ranges, cart paths, trails and service roads.*

**Sec. 7.** *“Marshall and Swift” means the applicable manual published or furnished by the Marshall and Swift Publication Company, as that manual existed on October 1 of the year immediately preceding the current assessment year.*

**Sec. 8.** *“Related improvements” means any improvements to land, other than golfing improvements, which are used in connection with a golf course, including, without limitation, clubhouses, pro shops, restaurants, parking lots, swimming pools, tennis courts, maintenance buildings and areas, and nurseries.*

**Sec. 9.** *The provisions of sections 2 to 15, inclusive, of this regulation apply to the*

*determination by a county assessor of the taxable value of real property used as a golf course for the purposes of chapter 361A of NRS.*

**Sec. 10. A county assessor shall:**

- 1. Determine the value of the golf course land in the same manner as the county assessor would determine the taxable value of the land for purposes other than open-space use;*
- 2. Multiply the amount of acreage of the golf course land by the product obtained by multiplying \$2,860 by 1 plus the percentage change in the Consumer Price Index (All Items) for July 1 immediately preceding the date of valuation as compared to July 1, 2004; and*
- 3. If the value calculated pursuant to subsection 1 is:
  - (a) Greater than or equal to the value calculated pursuant to subsection 2, use the value calculated pursuant to subsection 2 as the taxable value for open-space use of the golf course land; or*
  - (b) Less than the value calculated pursuant to subsection 2, use the product obtained by multiplying the value calculated pursuant to subsection 1 by an open-space discount factor of 0.74 as the taxable value for open-space use of the golf course land.**

**Sec. 11. A county assessor shall:**

- 1. Determine the replacement cost of the golfing improvements as provided in section 12 of this regulation;*
- 2. Subtract from the amount determined pursuant to subsection 1 an amount for the depreciation of the golfing improvements, calculated at 1.5 percent of the amount determined pursuant to subsection 1 for each year of the adjusted actual age of the golfing improvements, up to a maximum of 50 years; and*
- 3. Multiply the remainder determined pursuant to subsection 2 by a factor for the obsolescence of the golfing improvements, calculated as provided in section 13 of this regulation.*

**Sec. 12. 1.** *For the purposes of subsection 1 of section 11 of this regulation, a county assessor shall determine the replacement cost of the golfing improvements for a golf course in accordance with the provisions of this section.*

**2.** *Except as otherwise provided in subsection 3, the class of a golf course must be determined by the sum of the number of points assigned to the golf course in accordance with the following criteria:*

- (a) A golf course must be assigned the number of points which is most nearly equal to the amount calculated by:
  - (1) Dividing the number 18 by the number of holes on the golf course; and**

**(2) Multiplying the figure obtained pursuant to subparagraph (1) by the total acreage of the golf course land.**

**(b) If the slope rating of a golf course, as designated by the United States Golf Association, exceeds 94, the golf course must be assigned the number of points which is equal to the amount calculated by subtracting 94 from that slope rating and multiplying the remainder by 5.**

**(c) If the total yardage of a golf course exceeds 5,000 yards, as determined from the tee which is farthest from each hole, the golf course must be assigned the number of points which is most nearly equal to the amount calculated by subtracting 5,000 from that total yardage and multiplying the remainder by 0.05.**

**(d) If par for a golf course:**

- (1) Is 72 or more, the golf course must be assigned 80 points;**
- (2) Is 71, the golf course must be assigned 60 points;**
- (3) Is 70, the golf course must be assigned 40 points;**
- (4) Is 60 or more but less than 70, the golf course must be assigned 30 points; or**
- (5) Is less than 60, the golf course must be assigned 20 points.**

**(e) If a golf course has:**

- (1) Above-average water features, except as otherwise provided in subparagraph (2), the golf course must be assigned 10 points; or**
- (2) Extensive and elaborate water features which come into play on a majority of the holes, the golf course must be assigned 30 points.**

**(f) If a golf course has:**

- (1) Above-average landscaping, except as otherwise provided in subparagraph (2), the golf course must be assigned 10 points; or**
- (2) Extensive and elaborate landscaping, including many large, transplanted trees, the golf course must be assigned 30 points.**

**(g) If the total number of points assigned to a golf course pursuant to paragraphs (a) to (f), inclusive:**

- (1) Does not exceed 300, the golf course must be designated as a class I course;**
- (2) Is greater than 300 and does not exceed 450, the golf course must be designated as a class II course;**
- (3) Is greater than 450 and does not exceed 540, the golf course must be designated as a class III course;**
- (4) Is greater than 540 and does not exceed 610, the golf course must be designated as a class IV standard course;**

- (5) Is greater than 610 and does not exceed 650, the golf course must be designated as a class IV good championship course; or*
- (6) Is greater than 650, the golf course must be designated as a class IV excellent championship course.*

*3. If any information necessary to determine the class of a golf course pursuant to subsection 2 is unavailable, a county assessor shall use his best judgment to determine the class of the golf course.*

*4. A county assessor shall assign a cost per hole to a golf course which, except as otherwise provided in this subsection, must be within the cost range per hole for the class of the golf course, as specified in the recreational facilities section for golf courses in Marshall and Swift. The county assessor may assign a cost per hole which exceeds the maximum amount of that cost range only by:*

*(a) A maximum amount of 3 percent, as appropriate, to account for any excessive grading required for the golf course land; and*

*(b) The appropriate recreational facilities multiplier and local cost multiplier, as specified in Marshall and Swift.*

*5. The replacement cost of the golfing improvements must be calculated by:*

*(a) Multiplying the appropriate cost per hole, as determined pursuant to subsection 4 for the class of the golf course, by the number of holes on the golf course; and*

*(b) Adding the amount of any additional unit costs for bridges, man-made water features and special drainage requirements, as specified in Marshall and Swift, to the amount determined pursuant to paragraph (a).*

**Sec. 13. For the purposes of subsection 3 of section 11 of this regulation, a county assessor shall:**

*1. Determine the number of rounds of golf played on a golf course during the 12-month period ending on June 30 immediately preceding the date of valuation;*

*2. Determine the number of rounds of golf played on that golf course during the busiest month of that period;*

*3. Multiply the number determined pursuant to subsection 2 by 12;*

*4. Divide the number determined pursuant to subsection 1 by the number determined pursuant to subsection 3; and*

*5. Apply the figure determined pursuant to subsection 4 as the factor for the obsolescence of the golfing improvements.*

**Sec. 14. A county assessor shall:**

*1. Except as otherwise provided in subsection 3:*

*(a) Determine the taxable value for open-space use of real property used as a golf course by adding the amounts determined pursuant to subsection 3 of section 10 of this regulation and subsection 3 of section 11 of this regulation;*

*(b) Determine the taxable value of any related improvements used in connection with that golf course in the same manner as the county assessor would determine the value of similar improvements that are not used in connection with a golf course; and*

*(c) Determine the taxable value of any personal property used in connection with that golf course in the same manner as the county assessor would determine the value of similar property that is not used in connection with a golf course;*

*2. Add the amounts determined pursuant to subsection 1; and*

*3. If the sum determined pursuant to subsection 2 exceeds the full cash value of the golf course and any related improvements and personal property used in connection with that golf course, when valued as a single unit, reduce the total taxable value of the golf course and any related improvements and personal property used in connection with that golf course to that full cash value.*

**Sec. 15.** *If a golf course or any portion thereof is converted to a higher use, the county assessor shall calculate the deferred tax due on the real property converted to a higher use on the basis of the difference between:*

*1. The taxable value of that property for each pertinent fiscal year as determined in accordance with sections 10 to 14, inclusive, of this regulation; and*

*2. The taxable value of that property for each pertinent fiscal year as determined by adding:*

*(a) The applicable amount determined pursuant to subsection 1 of section 10 of this regulation; and*

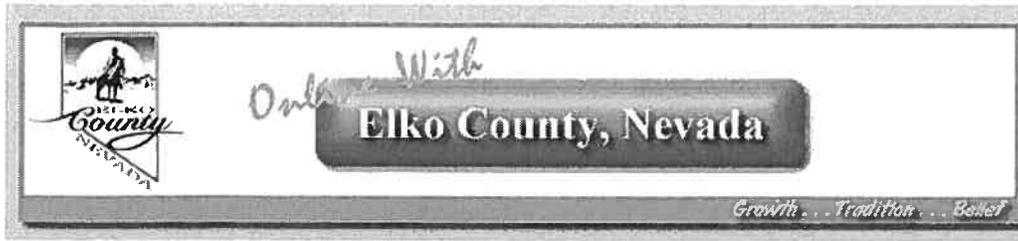
*(b) The applicable product determined pursuant to subsection 3 of section 11 of this regulation,*

*except that for the purposes of this subsection, the taxable value of that property must not exceed its full cash value.*

# **EXHIBIT "12"**

A	B	C	D	E	F	G	H	I	J	K
Beef Cattle	Feed Requirement	Acres	Total # of Cattle (B*C)	Col. D Rounded Up	Total Number of Cattle 1/2 Feed (E*2)	Pounds	Per Cwt (G/100)	Price/Cwt	Total Income/Cow (H*I)	Total Estimated Gross Revenue (F*J)
<b>3rd Pasture</b>										
Cow/Calf	0.21	20	4.20	5	10	945	9.45	90.2	\$ 852	\$ 8,524
Bull	0.16	20	3.20	4	8	893	8.93	90.2	\$ 805	\$ 6,444
Yearling	0.28	20	5.60	6	12	764	7.64	90.2	\$ 689	\$ 8,270
Calves	0.42	20	8.40	9	18	328	3.28	90.2	\$ 296	\$ 5,325
Steers	0.21	20	4.20	5	10	830	8.3	90.2	\$ 749	\$ 7,487
<b>2nd Grazing</b>										
Cow/Calf	0.017	20	0.34	1	2	945	9.45	90.2	\$ 852	\$ 1,705
Bull	0.013	20	0.26	1	2	893	8.93	90.2	\$ 805	\$ 1,611
Yearling	0.022	20	0.44	1	2	764	7.64	90.2	\$ 689	\$ 1,378
Calves	0.033	20	0.66	1	2	328	3.28	90.2	\$ 296	\$ 592
Steers	0.017	20	0.34	1	2	830	8.3	90.2	\$ 749	\$ 1,497
<b>Total 3rd Pasture plus 2nd Grazing</b>										
Cow/Calf	0.227	20	4.54	5	10	945	9.45	90.2	\$ 852	\$ 8,524
Bull	0.173	20	3.46	4	8	893	8.93	90.2	\$ 805	\$ 6,444
Yearling	0.302	20	6.04	7	14	764	7.64	90.2	\$ 689	\$ 9,648
Calves	0.453	20	9.06	10	20	328	3.28	90.2	\$ 296	\$ 5,917
Steers	0.227	20	4.54	5	10	830	8.3	90.2	\$ 749	\$ 7,487

# **EXHIBIT "13"**



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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed

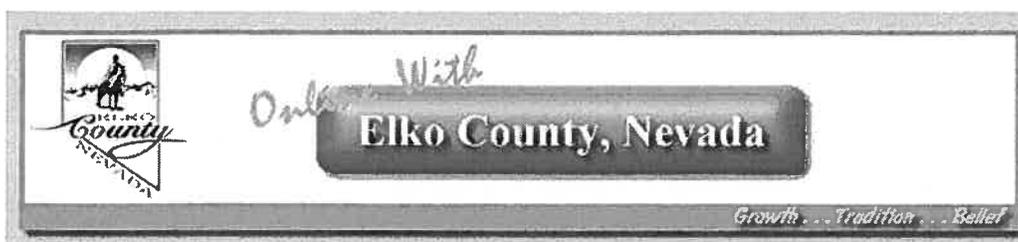
Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

Acreage Range 20      - 40      Partial Property Location

Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
001-679-003	MILLER, SIDNIE	OLD US HIGHWAY 40	11.0	600 - Ag-Deferred VACANT	38.000	139
002-680-003	JOHNS, ROBIN D ET AL	SEC 3 TWP 37N RGE 62E MDB&M	12.0	600 - Ag-Deferred VACANT	21.130	61
004-040-001	BARRICK GOLDSTRIKE MINES INC A	TWP 39N RGE 44E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
004-370-001	26 RANCH INC	TWP 37N RGE 47E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
004-430-001	DOBY GEORGE LLC	TWP 43N RGE 47E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
004-520-005	NFC LAND & CATTLE LLC	TWP 40N RGE 48E MDB&M	1.0	600 - Ag-Deferred VACANT	34.240	99
004-570-001	PETAN COMPANY OF NEV INC	TWP 45N RGE 48N MDB&M	1.0	600 - Ag-Deferred VACANT	39.330	114
004-630-004	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 49E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	166
004-760-002	ELLISON RANCHING CO	TWP 40N RGE 50E MDB&M	1.0	600 - Ag-Deferred VACANT	30.450	88
004-760-005	RHOADS, DEAN A & SHARON L TR	TWP 40N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	30.550	127
004-770-003	RHOADS, DEAN A & SHARON L TR	TWP 41N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
004-780-002	ELLISON RANCHING CO	TWP 42N RGE 50E MDB&M	1.0	600 - Ag-Deferred VACANT	37.950	110
004-790-002	DOBY GEORGE LLC	TWP 43N RGE 50E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
004-800-003	DOBY GEORGE LLC	TWP 44N RGE 50E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
004-880-007	BARRICK GOLDSTRIKE MINES INC A	TWP 40N RGE 51E MDB&M	1.0	600 - Ag-Deferred VACANT	34.990	101
004-890-002	ELLISON RANCHING CO	TWP 41N RGE 51E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
004-900-002	ELLISON RANCHING CO	TWP 42N RGE 51E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
005-110-003	VAN NORMAN RANCHES INC	TWP 38N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
005-120-007	MARVEL, RICHARD J TR ETAL	TWP 39N RGE 52E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
005-120-009	VAN NORMAN RANCHES INC	TWP 39N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116



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**Real Property Inquiry**  
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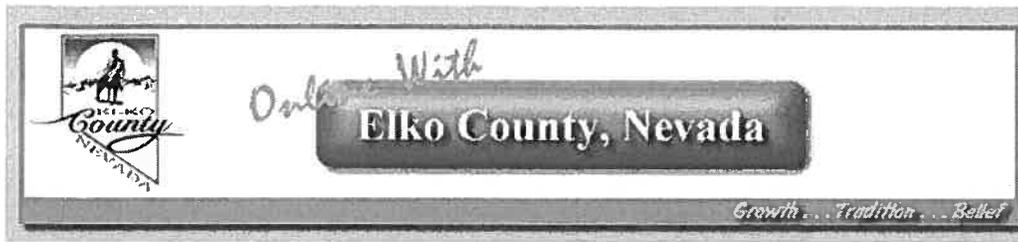
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Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal  
 Acreage Range 20      - 40      Partial Property Location  
 Net Value Range      -      examples: N MAIN ST / MAPLE DR  
 District      example: "1.0"     

**Search Results - Select for Detail**

Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
005-120-020	BUNCH, RANDY & LINDA	TWP 39N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	34.800	100
005-130-006	ELLISON RANCHING CO	TWP 40N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
005-130-015	VAN NORMAN RANCHES INC	TWP 40N RGE 52E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	350
005-150-003	ELLISON RANCHING CO	TWP 42N RNG 52E MDB&M	1.0	600 - Ag-Deferred VACANT	38.270	110
005-150-011	MORI RANCHES LLC	TWP 42N RNG 52E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
005-250-007	JIGGS LAND CO	TWP 30N RNG 53E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	146
005-310-003	MARVEL, RICHARD J TR ETAL	TWP 36N RGE 53E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	166
005-32A-002	MARVEL, RICHARD J TR ETAL	SEC 4 TWP 37N RGE 53E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	124
005-340-006	MARVEL, RICHARD J TR ETAL	TWP 39N RGE 53E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
005-500-022	USA	1 INTERPRETIVE CENTER WAY	2.0	600 - Ag-Deferred VACANT	40.000	0
005-510-004	REED, JAKE ET AL	TWP 34N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	26.670	1,809
005-510-006	BAR L RANCH	TWP 34N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	154
005-510-007	HEGUY RANCHES INC	TWP 34N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	28.960	171
005-520-012	KEY RANCHES LLC	TWP 35N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
005-520-032	PATTANI, ALVIN D & STEFANIE A	7489 MOUNTAIN CITY HWY	2.0	602 - Ag-Deferred w/Res	40.000	122,554
005-520-033	HEGUY RANCHES INC	TWP 35N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	25.940	75
005-550-008	BUNITSKY, DIANA GAIL	TWP 38N RGE 54E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	135
005-560-003	MARVEL, RICHARD J TR ETAL	TWP 39N RGE 54E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
005-570-004	QUEENSTAKE RESOURCES USA INC	TWP 40N RGE 54E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
005-590-012	ANGLOGOLD(JERRITT CANYON)CORP	TWP 42N RGE 54E MDB&M	1.0	600 - Ag-Deferred VACANT	37.850	1,152



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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

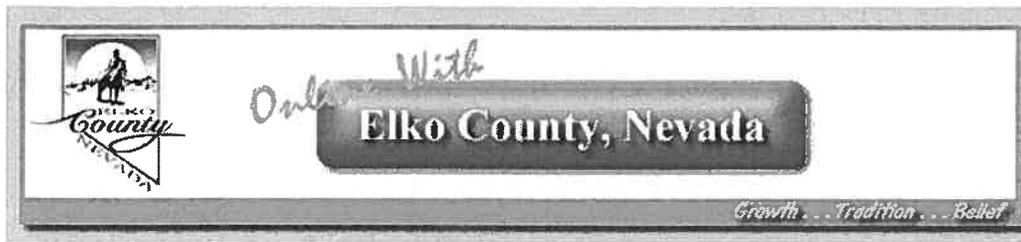
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Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal  
 Acreage Range 20      - 40      Partial Property Location  
 Net Value Range      -      examples: N MAIN ST / MAPLE DR  
 District      example: "1.0"     

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
005-590-013	ANGLOGOLD(JERRITT CANYON)CORP	TWP 42N RGE 54E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
005-620-001	J R SIMPLOT COMPANY	TWP 45N RGE 54E MDB&M	1.0	600 - Ag-Deferred VACANT	39.940	445
006-09B-044	ELDRIDGE, MARK D & VERONICA G	SEC 7 TWP 34N RGE 55E MDB&M	3.0	600 - Ag-Deferred VACANT	20.320	83
006-100-013	KEY RANCHES LLC	TWP 35N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-100-020	BEAR, BETTY REED TR	TWP 35N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-110-005	KEY RANCHES LLC	TWP 36N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-120-011	ECHEGARAY, RICH TR	TWP 37N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	20.000	58
006-150-002	GLASER LAND & LIVESTOCK CO	TWP 40N RGE 55E MDB&M	2.0	602 - Ag-Deferred w/Res	40.000	31,662
006-160-012	WORTHINGTON, CALVIN TR	TWP 41N RGE 55E MDB&M	1.0	600 - Ag-Deferred VACANT	22.000	1,276
006-170-008	FRASER, JOHN SHERMAN ET AL	TWP 42N RGE 55E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	102
006-180-011	VEGA RANCH LLC ET AL	TWP 43N RGE 55E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	136
006-180-012	HOLLAND RANCH PARTNERSHIP	TWP 43N RGE 55E MDB&M	1.0	600 - Ag-Deferred VACANT	36.300	1,055
006-180-025	WILD HORSE CATTLE COMPANY	TWP 43N RGE 55E MDB&M	1.0	605 - Ag-Def w/Impr No Res	40.000	8,124
006-190-013	ELLISON RANCHING COMPANY	TWP 44N RGE 55E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	582
006-240-004	HAROLD ROTHER FARMS INC	TWP 27N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	37.980	110
006-240-007	PARIS, PIERRE G AND RAMA L TR	TWP 27N RGE 56E MDB&M	3.0	600 - Ag-Deferred VACANT	40.000	229
006-260-011	ZUNINO, ANTONE D & CLAUDIA L	TWP 29N RGE 56E MDB&M	2.0	602 - Ag-Deferred w/Res	20.035	27,530
006-260-012	ZUNINO RANCHES INC	TWP 29N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	136
006-270-011	DIAMOND X BAR RANCH	TWP 30N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	146
006-270-018	JOHNSTONE, WILLIAM S JR TR	TWP 30N RGE 56E MDB&M	2.0	602 - Ag-Deferred w/Res	40.000	12,171

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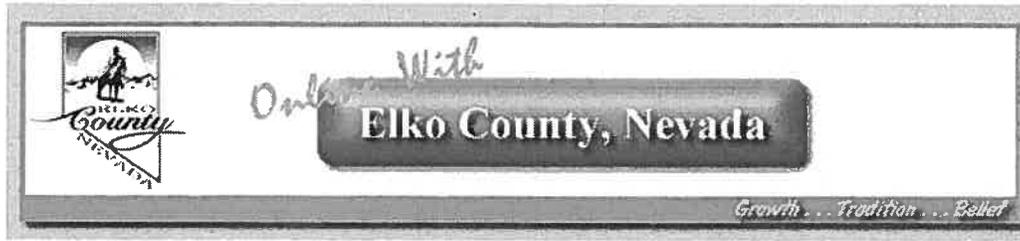
Acreage Range 20      - 40      Partial Property Location

Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
006-280-015	BUZZETTI, SHIRLEE JEAN	TWP 31N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-290-011	NEWMONT USA LIMITED	TWP 32N RNG 56E MDB&M	2.0	600 - Ag-Deferred VACANT	25.250	72
006-300-037	LEGARZA, JON JOSEPH & DAPHNEE ET	TWP 33N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	38.720	113
006-310-008	ARREGUI, FRANK & E TR ET AL	SEE LEGAL DESCRIPTION	2.0	600 - Ag-Deferred VACANT	24.800	1,450
006-390-006	USA	TWP 42N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	0
006-400-001	EADE, JOHN W & JAE M	TWP 43N RGE 56E MDB&M	2.0	600 - Ag-Deferred VACANT	33.560	98
006-400-006	MARVEL, RICHARD J TR ETAL	TWP 43N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	39.910	116
006-400-007	ELLISON RANCHING CO	TWP 43N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	146
006-400-008	HOLLAND RANCH PARTNERSHIP	TWP 43N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	151
006-400-009	BRUNEAU RIVER RANCH LLC	TWP 43N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	39.910	456
006-400-011	HOLLAND RANCH PARTNERSHIP	TWP 43N RGE 56E MDB&M	2.0	605 - Ag-Def w/Impr No Res	40.000	4,001
006-410-002	RHOADS, D A & S L TR	TWP 44N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	39.880	116
006-410-015	ELLISON RANCHING COMPANY	TWP 44N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	146
006-490-009	GUND, GEORGE III TR	TWP 30N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-500-014	GUND, GEORGE III TR	TWP 31N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	20.940	87
006-520-041	MEGCOR LLC	2680 HOG TOMMY RD	2.0	602 - Ag-Deferred w/Res	40.000	25,992
006-530-016	DORSEY LAND LLC	TWP 34N RGE 57E MDB&M	1.0	600 - Ag-Deferred VACANT	31.290	129
006-54A-004	GLASER LAND & LIVESTOCK CO	SEC 1 TWP 35N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	182
006-540-020	DORSEY LAND LLC	TWP 35N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	30.000	125
006-540-028	ELLISON, JAMES F & JOYCE ET AL	SEC 12 TWP 35N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	20.001	927

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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

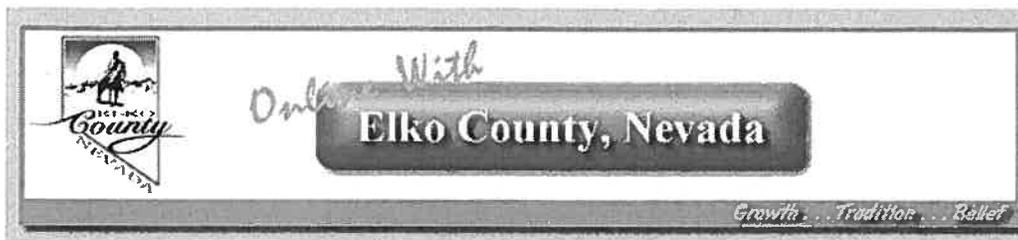
Acreage Range 20      - 40      Partial Property Location

Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

**Search Results - Select for Detail**

Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
006-55D-011	GLASER LAND & LIVESTOCK	SEC 9 TWP 36N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-550-004	BOYD RANCH LLC	TWP 36N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	166
006-550-017	ROSE, JOHN C III & RANAE M	TWP 36N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-57B-002	WAHOO RANCH LLC	SEC 27 TWP 38N RGE 57E MDB&M	3.0	600 - Ag-Deferred VACANT	20.000	58
006-57B-012	WAHOO RANCH LLC	SEC 27 TWP 38N RGE 57E MDB&M	3.0	600 - Ag-Deferred VACANT	20.000	58
006-57B-013	WAHOO RANCH LLC	SEC 27 TWP 38N RGE 57E MDB&M	3.0	600 - Ag-Deferred VACANT	20.000	58
006-57B-016	WAHOO RANCH LLC	SEC 27 TWP 38N RGE 57E MDB&M	3.0	600 - Ag-Deferred VACANT	40.000	116
006-57C-009	DAHL, MARGARET E TR	SEC 29 TWP 38N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-57C-014	DAHL, MARGARET E TR	SEC 29 TWP 38N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
006-590-001	USA	TWP 40N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	30.450	0
006-620-011	HUMBOLDT WEST INC ET AL	TWP 43N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	37.100	107
006-620-015	PHIPPS, PAULINE PRUNTY TR	TWP 43N RGE 57E MDB&M	1.0	600 - Ag-Deferred VACANT	20.180	223
006-620-016	WOOD, LETA LYNNE TR OF	TWP 43N RGE 57E MDB&M	1.0	600 - Ag-Deferred VACANT	20.000	58
006-620-019	HUMBOLDT WEST INC	TWP 43N RGE 57E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
006-630-008	RHOADS, DEAN A & SHARON L TR	TWP 44N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	36.700	142
006-630-028	PRUNTY, MARGE TR & PRUNTY, GARY	SEC 27 TWP 44N RGE 57E MDB&M	1.0	602 - Ag-Deferred w/Res	36.140	35,412
007-070-003	USA	TWP 32N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.000	0
007-08A-012	RUBY MOUNTAIN LIVESTOCK LLC	SEC 6 TWP 33N RGE 58E MDB&M	3.0	602 - Ag-Deferred w/Res	31.391	70,667
007-08B-034	PRESTI, JOSEPH MICHAEL	N CANYON RD	2.0	600 - Ag-Deferred VACANT	20.019	2,302
007-08D-008	BERGERON, LOUIS & PAULA	1939 BLUME RANCH RD	2.0	602 - Ag-Deferred w/Res	35.000	18,092



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**Real Property Inquiry**  
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Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

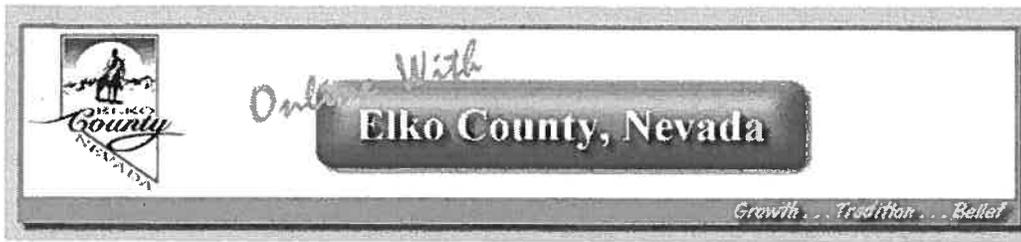
Acreage Range 20      - 40      Partial Property Location

Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
007-080-0BJ	HARLAN, CONNIE F	177 N MOUNTAIN VIEW DR	2.0	602 - Ag-Deferred w/Res	23.611	33,423
007-080-049	SUSTACHA, JOHN	TWP 33N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.126	71
007-080-050	SUSTACHA, JAMES	TWP 33N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.122	71
007-080-129	GIBBONS, JAMES A & T DAWN TR	TWP 33N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	1,243
007-080-133	KENNEDY, SUSAN ANN	DEER LN	2.0	600 - Ag-Deferred VACANT	25.036	1,677
007-09A-003	HOOPER, FRANK W & PHYLLIS A	TWP 34N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	1,501
007-09A-006	HOOPER, FRANK W & PHYLLIS A	TWP 34N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	323
007-09A-007	HOOPER, FRANK W & PHYLLIS A	TWP 34N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	323
007-090-018	WALTHER, JACK H & IRENE TR	TWP 34N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	166
007-11F-008	DAHL, MARGARET E TR	SEC 15 TWP 36N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.000	58
007-11K-007	GLASER LAND & LIVESTOCK CO	TWP 36N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.000	58
007-12Q-006	DAHL, MARGARET E TR	SEC 33 TWP 37N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
007-12R-005	LEE, ROY E & ALICE JANE	SEC 35 TWP 37N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	20.000	1,300
007-12R-011	LEE, ROY EDWARD & ALICE JANE	SEC 35 TWP 37N RGE 58E MDB&M	2.0	605 - Ag-Def w/Impr No Res	20.000	12,259
007-13I-011	WAHOO RANCH LLC	SEC 31 TWP 38N RGE 58E MDB&M	3.0	600 - Ag-Deferred VACANT	40.000	116
007-14C-003	WAHOO RANCH LLC	SEC 31 TWP 39N RGE 58E MDB&M	3.0	600 - Ag-Deferred VACANT	40.000	116
007-14D-001	DAHL, MARGARET E TR	SEC 33 TWP 39N RGE 58E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	126
007-170-009	PRUNTY, WAYNE SR TR	TWP 42N RGE 58E MDB&M	1.0	600 - Ag-Deferred VACANT	38.870	113
007-230-001	7H RANCH LLC	TWP 26N RGE 59E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	166
007-280-029	NEFF, JOHN E COMPANY INC	TWP 31N RGE 59E MDB&M	1.0	602 - Ag-Deferred w/Res	40.000	46,701

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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

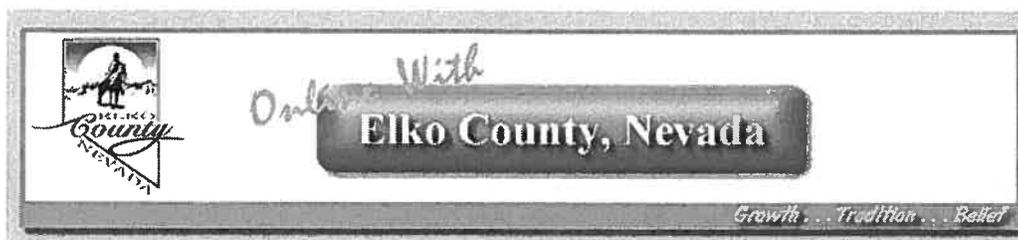
Acreage Range 20      - 40      Partial Property Location

Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

Search Results - Select for Detail							
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value	
007-290-004	STONIER, DOROTHY A TR	SEC 25 TWP 32N RGE 59E MDB&M	1.0	600 - Ag-Deferred VACANT	36.850	141	
007-320-004	DAHL, M JEOFFRY & KAREN GILLIAG	TWP 35N RGE 59E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	156	
007-330-017	DAHL, MARK E & CORALEE J TRUST	TWP 36N RGE 59E MDB&M	24.0	600 - Ag-Deferred VACANT	40.000	544	
007-340-023	SMITH, JULIAN C JR & JOANNA	TWP 37N RGE 59E MDB&M	24.0	600 - Ag-Deferred VACANT	30.730	754	
007-520-020	NEFF RANCHING COMPANYINC	TWP 33 RGE 60E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	151	
007-530-020	SORENSEN LIVESTOCK INC	TWP 34 RGE 60E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	2,832	
007-550-001	DORSEY LAND LLC	TWP 36 RGE 60E MDB&M	24.0	600 - Ag-Deferred VACANT	33.420	95	
007-550-027	DAHL, MARGARET E TR	TWP 36 RGE 60E MDB&M	24.0	600 - Ag-Deferred VACANT	20.000	1,160	
007-550-045	CURRIVAN, JAMES D & THERESA L	TWP 36 RGE 60E MDB&M	2.0	605 - Ag-Def w/Impr No Res	40.000	449	
007-550-047	ALLEN, THOMAS J & CAROL C	TWP 36 RGE 60E MDB&M	24.0	602 - Ag-Deferred w/Res	30.000	85,133	
007-550-048	CURRIVAN, THERESA L TR	TWP 36 RGE 60E MDB&M	24.0	605 - Ag-Def w/Impr No Res	40.000	4,445	
007-550-054	REYNOLDS, JAY ET AL	TWP 36 RGE 60E MDB&M	24.0	600 - Ag-Deferred VACANT	40.000	0	
007-560-027	SMITH, JULIAN C JR ETAL	TWP 37 RGE 60E MDB&M	24.0	600 - Ag-Deferred VACANT	27.600	80	
008-100-013	EGBERT, F SCOTT & LAUREL S	TWP 35N RGE 61E MDB&M	1.0	600 - Ag-Deferred VACANT	39.811	2,774	
008-140-010	DALTON LIVESTOCK	TWP 39N RGE 61E MDB&M	1.0	600 - Ag-Deferred VACANT	29.830	102	
008-140-023	PEAVEY, CARL O	TWP 39N RGE 61E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	136	
008-170-007	WRIGHT, WILLIAM B JR & DEBORAH	TWP 42N RGE 61E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116	
008-230-001	DOUBLE U LIVESTOCK LLC	TWP 26N RGE 62E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	141	
008-250-004	USA	TWP 28N RGE 62E MDB&M	1.0	600 - Ag-Deferred VACANT	30.000	0	
008-31A-007	TEEL, OLAN C & PATRICIA J	SEC 1 TWP 34N RGE 62E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	323	

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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed

Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

Acreage Range 20      - 40      Partial Property Location

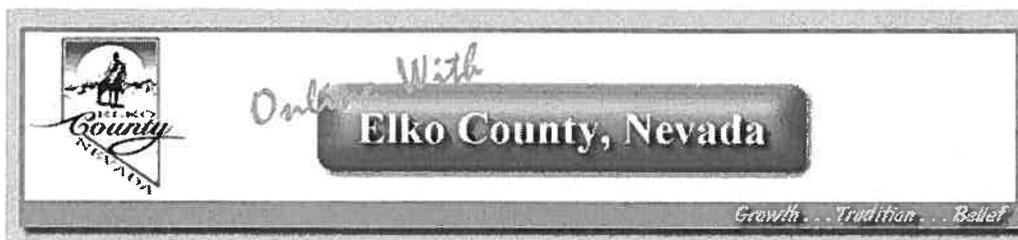
Net Value Range      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

**Search Results - Select for Detail**

Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
008-390-002	USA	TWP 42N RGE 62E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	0
008-430-005	SIMPLOT, J R TR	TWP 46N RGE 62E MDB&M	1.0	600 - Ag-Deferred VACANT	39.940	146
008-450-002	DOUBLE U LIVESTOCK LLC	TWP 26N RGE 63E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
008-460-005	LEAR, KAY S	TWP 27N RGE 63E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
008-480-001	FUHER, RICHARD O & DIANE M	TWP 29N RGE 63E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
008-590-004	DUDEK, MARION J	TWP 40N RGE 63E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
009-020-006	LEAR, KAY S & MARY K	TWP 27N RGE 64E MDB&M	1.0	600 - Ag-Deferred VACANT	39.350	114
009-050-001	SORENSEN, VON L TR	TWP 30N RGE 64E MDB&M	1.0	600 - Ag-Deferred VACANT	36.300	105
009-120-003	BRITTON, BOB TRUST ET AL	TWP 37N RGE 64E MDB&M	1.0	600 - Ag-Deferred VACANT	32.360	92
009-130-007	EGBERT, F SCOTT & LAUREL S	TWP 38N RGE 64E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
009-14C-001	HALTER RANCH LLC	SEC 4 TWP 39N RGE 64E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
009-450-001	DOUBLE U LIVESTOCK LLC	TWP 26N RGE 66E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
009-590-002	WALKER-WINECUP-GAMBLEINC	TWP 40N RGE 66E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-020-001	DOUBLE U LIVESTOCK LLC	TWP 27N RGE 67E MDB&M	1.0	600 - Ag-Deferred VACANT	39.810	115
010-130-005	WALKER-WINECUP-GAMBLEINC	TWP 38N RGE 67E MDB&M	1.0	600 - Ag-Deferred VACANT	29.670	87
010-410-002	WINECUP INC	TWP 44N RGE 68E MDB&M	1.0	600 - Ag-Deferred VACANT	39.490	113
010-58E-014	WALKER-WINECUP-GAMBLEINC	SEC 7 TWP 39N RGE 69E MDB&M	1.0	600 - Ag-Deferred VACANT	20.000	25
010-58L-057	PAYNE, JOSEPH R & DOROTHY M TR	SEC 20 TWP 39N RGE 69E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-59F-026	CUTLER, BLAIR LAINE & CAREE TR	SEC 35 TWP 40N RGE 69E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	50
010-79E-001	PAYNE, JOSEPH R & DOROTHY M TR	SEC 19 TWP 38N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116

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**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

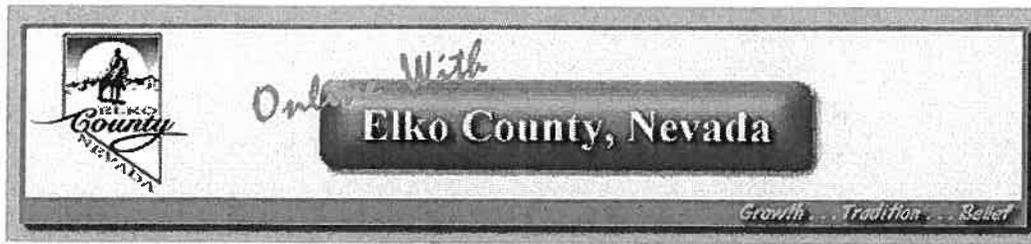
Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name       Assessed  
 Land Use Code Range 600      - 606      Code Table      examples: SMITH, M / ACME MARKETS       Legal  
 Acreage Range 20      - 40      Partial Property Location      \_\_\_\_\_  
 Net Value Range      -      examples: N MAIN ST / MAPLE DR  
 District      example: "1.0"     

**Search Results - Select for Detail**

Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
010-79E-010	PAYNE, JOSEPH R & DOROTHY M TR	SEC 19 TWP 38N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80A-044	PAYNE, JOSEPH R & DOROTHY M TR	SEC 5 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	20.000	58
010-80D-005	PAYNE, JOSEPH R & DOROTHY M TR	SEC 17 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80D-011	PAYNE, JOSEPH R & DOROTHY M TR	SEC 17 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80D-013	PAYNE, JOSEPH R & DOROTHY M TR	SEC 17 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80E-006	PAYNE, JOSEPH R & DOROTHY M TR	SEC 19 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80E-034	PAYNE, JOSEPH R & DOROTHY M TR	SEC 19 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	20.000	58
010-80G-005	PAYNE, JOSEPH R & DOROTHY M TR	SEC 29 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80G-015	PAYNE, JOSEPH R & DOROTHY M TR	SEC 29 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116
010-80H-002	PAYNE, JOSEPH R & DOROTHY M TR	SEC 31 TWP 39N RGE 70E MDB&M	1.0	600 - Ag-Deferred VACANT	40.000	116



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[Assessor Inquiry \(Back\)](#)

**Real Property Inquiry**  
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Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel #      -      9 characters      Partial Owner Name      RHOADS       Assessed

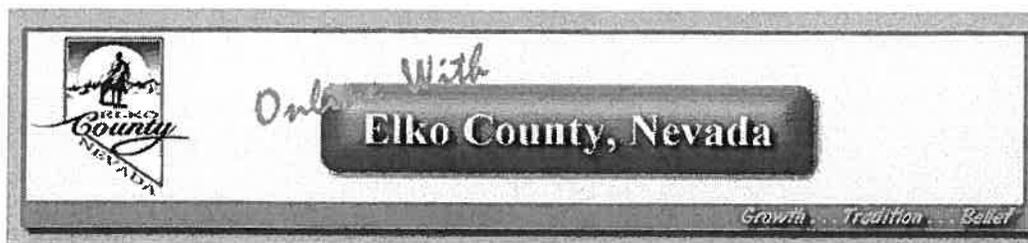
Land Use Code Range      600      -      606      Code Table      examples: SMITH, M / ACME MARKETS       Legal

Acreage Range      -      -      Partial Property Location      \_\_\_\_\_

Net Value Range      -      -      examples: N MAIN ST / MAPLE DR

District      example: "1.0"     

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
004-610-001	RHOADS, DEAN A & SHARON L TR	TWP 37N RGE 49E MDB&M	1.0	600 - Ag-Deferred VACANT	521.680	1,031
004-620-001	RHOADS, DEAN A & SHARON L TR	TWP 38N RGE 49E MDB&M	2.0	600 - Ag-Deferred VACANT	1639.400	5,378
004-630-004	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 49E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	166
004-730-002	RHOADS, DEAN A & SHARON L TR	TWP 37N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	1399.600	4,680
004-740-002	RHOADS, DEAN A & SHARON L TR	TWP 38N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	2250.410	7,669
004-750-003	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	204.170	558
004-760-005	RHOADS, DEAN A & SHARON L TR	TWP 40N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	30.550	127
004-770-003	RHOADS, DEAN A & SHARON L TR	TWP 41N RGE 50E MDB&M	2.0	600 - Ag-Deferred VACANT	40.000	116
004-850-002	RHOADS, DEAN A & SHARON L TR	TWP 37N RGE 51E MDB&M	2.0	600 - Ag-Deferred VACANT	638.360	1,454
004-860-001	RHOADS, DEAN A & SHARON L TR	TWP 38N RGE 51E MDB&M	2.0	600 - Ag-Deferred VACANT	9170.540	48,514
004-870-004	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 51E MDB&M	2.0	602 - Ag-Deferred w/Res	6878.511	211,754
004-880-004	RHOADS, DEAN A & SHARON L TR	TWP 40N RGE 51E MDB&M	2.0	600 - Ag-Deferred VACANT	2816.790	13,583
005-110-002	RHOADS, DEAN A & SHARON L TR	TWP 38N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	79.590	230
005-120-011	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 52E MDB&M	2.0	602 - Ag-Deferred w/Res	1240.000	35,706
005-120-018	RHOADS, DEAN A & SHARON L TR	TWP 39N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	1501.510	19,106
005-130-004	RHOADS, DEAN A & SHARON L TR	TWP 40N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	304.920	13,186
005-140-007	RHOADS, DEAN A & SHARON L TR	TWP 41N RGE 52E MDB&M	2.0	600 - Ag-Deferred VACANT	80.000	252
006-410-002	RHOADS, D A & S L TR	TWP 44N RGE 56E MDB&M	1.0	600 - Ag-Deferred VACANT	39.880	116
006-630-008	RHOADS, DEAN A & SHARON L TR	TWP 44N RGE 57E MDB&M	2.0	600 - Ag-Deferred VACANT	36.700	142



**Real Property Inquiry**  
Search for Real Property (Land, Improvements, etc.)

Order List By:       Parcel #       Owner Name       Property Location       District

Filters: Limit Selected Parcels to Include (Choose any number):

Parcel # \_\_\_\_\_ - \_\_\_\_\_ 9 characters      Partial Owner Name CARPENTER

Land Use Code Range 600 - 606      [Code Table](#)      examples: SMITH, M / ACME MARKETS

Acreage Range \_\_\_\_\_ - \_\_\_\_\_      Partial Property Location \_\_\_\_\_

Net Value Range \_\_\_\_\_ - \_\_\_\_\_      examples: N MAIN ST / MAPLE DR

District \_\_\_\_\_      example: "1.0"

Assessed  
 Legal

Search Results - Select for Detail						
Parcel #	Owner Name	Property Location	Dist.	Land Use	Acreage	Net Assessed Value
006-080-002	CARPENTER, JOHN C JR & ROSEANNE	TWP 33N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	280.000	694
006-080-003	CARPENTER, JOHN C & ROSEANN S	TWP 33N RGE 55E MDB&M	2.0	600 - Ag-Deferred VACANT	840.000	2,338

# **EXHIBIT "14"**

1 **AFFIDAVIT OF JOHN E. MARVEL**

2 I, John E. Marvel, do hereby swear under penalty of perjury that the assertions of this  
3 affidavit are true and correct.

4 1. I am over the age of eighteen (18) years. I have personal knowledge of facts  
5 stated within this affidavit. If called as a witness, I would be competent to testify to these facts.

6 2. I am licensed to practice law in the State of Nevada. I have practiced as an  
7 attorney in Nevada for over 30 years, and my practice includes representing clients in real  
8 estate transactions.

9 3. In 2007, I was retained by Jim Gibbons and Jerry Carr Whitehead to jointly  
10 represent them in completing a purchase and leaseback transaction involving 40 acres of the  
11 Thorpe Creek Ranch. The Thorpe Creek Ranch had historically been assessed as an  
12 agricultural use.

13 4. As part of that representation, I submitted a standard form application to the  
14 Elko County Assessor applying for a continuation of the historic agricultural use assessment as  
15 to the 40 acre portion of the Thorpe Creek Ranch property purchased by Mr. Gibbons.  
16 Assisting clients in processing agricultural exemption applications is a common and routine  
17 part of representing clients on agricultural land transfers.

18 5. I did not have any communications with the Elko County Assessor or anyone  
19 from his office regarding Mr. Gibbons' agricultural use assessment application with the sole  
20 exception of two letters I wrote to Joe Aguirre dated October 23, 2007 and December 26, 2007,  
21 and one letter I received from Mr. Aguirre dated October 24, 2007.

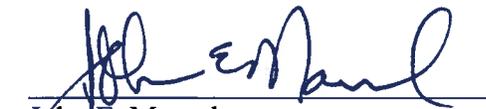
22 6. I believe the agricultural use application was well supported by fact and law, and  
23 that it was wholly reasonable and appropriate for anyone who owned the 40 acre ranch property  
24 to apply for the agricultural use assessment allowed by law.

25 7. Although I am a member of the Nevada Tax Commission, I do not consider Tax  
26 Commission members as subordinate to the Governor of the State of Nevada. Regardless, at  
27 no time did anyone pressure, coerce, intimidate or otherwise influence me to use, nor did I use,  
28 my position as a Tax Commission member directly, indirectly, explicitly, implicitly, or in any

1 way, shape or form related to Mr. Gibbons' agricultural use assessment application. Any  
2 contention that Jim Gibbons or any other person improperly influenced me to do so, or any  
3 suggestion that I did so, is blatantly false. My actions were limited to submitting a standard  
4 form application as attorney for a client.

5 8. This Affidavit is made of my own personal knowledge except where stated on  
6 information and belief, and as to those matters, I believe them to be true, and would  
7 competently testify thereto if called upon to do so.

8  
9 DATED THIS 21<sup>st</sup> day of August, 2008,

10  
11   
12 John E. Marvel

13 SUBSCRIBED and SWORN to before  
14 me this 21<sup>st</sup> day of August, 2008.

15   
16 NOTARY PUBLIC

