
ASSEMBLY BILL NO. 427—ASSEMBLYMEN GRADY, MCCLAIN;
CARPENTER, GANSERT, HAMBRICK, PARNELL, SEGERBLOM
AND SETTELMAYER

MARCH 16, 2009

JOINT SPONSORS: SENATORS AMODEI AND WASHINGTON

Referred to Concurrent Committees on Natural Resources,
Agriculture, and Mining and Taxation

SUMMARY—Provides for the assessment of certain real property
used for grazing estray or feral horses as agricultural
property. (BDR 32-1045)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to the taxation of property; providing for the
agricultural use assessment of real property used for
grazing estray or feral horses pursuant to an agreement
with the State Department of Agriculture; and providing
other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law provides for the appraisal and valuation of agricultural and open-
2 space real property separately from other types of property, and for the partial
3 deferred taxation of such property upon its conversion to a higher use. (Chapter
4 361A of NRS) **Sections 6 and 7** of this bill classify as agricultural real property
5 certain property that is used for grazing estray or feral horses pursuant to an
6 agreement with the State Department of Agriculture. **Section 9** of this bill specifies
7 the qualifications for entry into such an agreement.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 **Section 1.** NRS 361.325 is hereby amended to read as follows:
2 361.325 1. On or before the first Monday in June of each
3 year, the Nevada Tax Commission shall:
4 (a) Fix and establish the valuation for assessment purposes of all
5 mobile homes in the State.
6 (b) Classify land and fix and establish the valuation thereof for
7 assessment purposes. The classification of agricultural land must be
8 made on the basis of crop, timber or forage production, either in
9 tons of crops per acre, board feet or other unit, or animal unit
10 months of forage. An animal unit month is the amount of forage
11 which is necessary for the complete sustenance of one animal unit
12 for 1 month. ~~One~~ *Except for agricultural land which is used as*
13 *grazing land for estray or feral horses in accordance with an*
14 *agreement authorized by section 9 of this act, one* animal unit is
15 defined as one cow and calf, or its equivalent, and the amount of
16 forage necessary to sustain one animal unit for 1 month is defined as
17 900 pounds of dry weight forage.
18 2. The valuation of mobile homes and land so fixed and
19 established is for the next succeeding year and is subject to
20 equalization by the State Board of Equalization.
21 3. In establishing the value of new mobile homes sold on or
22 after July 1, 1982, the Nevada Tax Commission shall classify them
23 according to those factors which most closely determine their useful
24 lives. In establishing the value of other mobile homes, the
25 Commission shall begin with the retail selling price and depreciate it
26 by 5 percent per year, but not below 20 percent of its original
27 amount.
28 4. The Nevada Tax Commission shall cause to be placed on the
29 assessment roll of any county property found to be escaping taxation
30 coming to its knowledge after the adjournment of the State Board of
31 Equalization. This property must be placed upon the assessment roll
32 prior to the delivery thereof to the ex officio tax receiver. If such
33 property cannot be placed upon the assessment roll of the proper
34 county within the proper time, it must be placed upon the tax roll for
35 the next ensuing year, in addition to the assessment for the current
36 year, if any, and taxes thereon must be collected for the prior year in
37 the same amount as though collected upon the prior year's
38 assessment roll.
39 5. The Nevada Tax Commission shall not raise or lower any
40 valuations established by the State Board of Equalization unless, by
41 the addition to any assessment roll of property found to be escaping
42 taxation, it is necessary to do so.



1 6. Nothing in this section provides an appeal from the acts of
2 the State Board of Equalization to the Nevada Tax Commission.

3 **Sec. 2.** Chapter 361A of NRS is hereby amended by adding
4 thereto the provisions set forth as sections 3 and 4 of this act.

5 **Sec. 3.** *“Estray horse” means any domesticated horse*
6 *showing signs of domestication, running at large upon public or*
7 *private lands in the State of Nevada, whose owner is unknown in*
8 *the section where the animal is found.*


9 **Sec. 4.** *“Feral horse” means any formerly domesticated*
10 *horse which has become wild and is running at large upon public*
11 *or private lands in the State of Nevada and which has no physical*
12 *signs of domestication. The term does not include horses or burros*
13 *that are subject to the jurisdiction of the Federal Government*
14 *pursuant to the Wild Free-Roaming Horses and Burros Act, 16*
15 *U.S.C. §§ 1331 et seq., and any regulations adopted pursuant*
16 *thereto, or any other federal statute or regulation.*

17 **Sec. 5.** NRS 361A.010 is hereby amended to read as follows:

18 361A.010 As used in this chapter, the terms defined in NRS
19 361A.020 to 361A.065, inclusive, *and sections 3 and 4 of this act,*
20 have the meanings ascribed to them in those sections except where
21 the context otherwise requires.

22 **Sec. 6.** NRS 361A.020 is hereby amended to read as follows:

23 361A.020 1. “Agricultural real property” means:

24 (a) Land devoted exclusively for at least 3 consecutive years
25 immediately preceding the assessment date to agricultural use ,
26 *as defined in paragraph (a) of subsection 1 of NRS 361A.030.*

27 (b) Land leased by the owner to another person for agricultural
28 use, *as defined in paragraph (a) of subsection 1 of NRS 361A.030,*
29 and composed of any lot or parcel which:

30 (1) Includes at least 7 acres of land devoted to accepted
31 agricultural practices; or

32 (2) Is contiguous to other agricultural real property owned by
33 the lessee.

34 (c) Land covered by a residence or necessary to support the
35 residence if it is part of a qualified agricultural parcel.

36 *(d) Land used for grazing estray or feral horses regarding*
37 *which an agreement authorized by section 9 of this act is in effect.*

38 2. The term does not include any land with respect to which the
39 owner has granted and has outstanding any lease or option to buy
40 the surface rights for other than agricultural use, except leases for
41 the exploration of geothermal resources as defined in NRS 361.027,
42 mineral resources or other subsurface resources, or options to
43 purchase such resources, if such exploration does not interfere with
44 the agricultural use of the land.



1 3. As used in this section, “accepted agricultural practices”
2 means a mode of operation that is common to farms or ranches of a
3 similar nature, necessary for the operation of such farms or ranches
4 to obtain a profit in money and customarily utilized in conjunction
5 with agricultural use.

6 **Sec. 7.** NRS 361A.030 is hereby amended to read as follows:

7 361A.030 1. “Agricultural use” means ~~the~~ :

8 (a) *The* current employment of real property as a business
9 venture for profit, which business produced a minimum gross
10 income of \$5,000 from agricultural pursuits during the immediately
11 preceding calendar year by:

12 ~~(a)~~ (1) Raising, harvesting and selling crops, fruit, flowers,
13 timber and other products of the soil;

14 ~~(b)~~ (2) Feeding, breeding, management and sale of livestock,
15 poultry, or the produce thereof, if the real property used therefor is
16 owned or leased by the operator and is of sufficient size and
17 capacity to produce more than one-half of the feed required during
18 that year for the agricultural pursuit;

19 ~~(c)~~ (3) Operating a feed lot consisting of at least 50 head of
20 cattle or an equivalent number of animal units of sheep or hogs, for
21 the production of food;

22 ~~(d)~~ (4) Raising furbearing animals or bees;

23 ~~(e)~~ (5) Dairying and the sale of dairy products; or

24 ~~(f)~~ (6) Any other use determined by the Department to
25 constitute agricultural use if such use is verified by the Department.

26 ↪ The term includes every process and step necessary and incident
27 to the preparation and storage of the products raised on such
28 property for human or animal consumption or for marketing except
29 actual market locations.

30 (b) *Compliance with the terms and conditions of a current*
31 *agreement authorized by section 9 of this act regarding the use of*
32 *real property as grazing land for estray or feral horses.*

33 2. As used in this section, “current employment” of real
34 property in agricultural use includes:

35 (a) Land lying fallow for 1 year as a normal and regular
36 requirement of good agricultural husbandry;

37 (b) Land planted in orchards or other perennials prior to
38 maturity; and

39 (c) Land leased or otherwise made available for use by an
40 agricultural association formed pursuant to chapter 547 of NRS.

41 **Sec. 8.** NRS 361A.031 is hereby amended to read as follows:

42 361A.031 1. “Converted to a higher use” means:

43 (a) A physical alteration of the surface of the property enabling
44 it to be used for a higher use;



1 (b) The recording of a final map or parcel map which creates
2 one or more parcels not intended for agricultural use;

3 (c) The existence of a final map or parcel map which creates one
4 or more parcels not intended for agricultural use; ~~or~~

5 (d) A change in zoning to a higher use made at the request of the
6 owner ~~or~~; or

7 (e) *The termination, or the noncompliance of the owner with*
8 *the terms and conditions, of an agreement authorized by section 9*
9 *of this act regarding the property.*

10 2. The term does not apply to the property remaining after a
11 portion of the parcel is converted to higher use pursuant to
12 paragraph (b) or (c) of subsection 1 if the remaining portion
13 continues to qualify as agricultural real property.

14 3. The term does not include leasing the land to or otherwise
15 permitting the land to be used by an agricultural association formed
16 pursuant to chapter 547 of NRS.

17 4. As used in this section:

18 (a) "Final map" has the meaning ascribed to it in NRS 278.0145.

19 (b) "Parcel map" has the meaning ascribed to it in NRS 278.017.

20 **Sec. 9.** Chapter 561 of NRS is hereby amended by adding
21 thereto a new section to read as follows:

22 *1. In carrying out the programs of the Department for the*
23 *management and control of estrays and feral livestock, the*
24 *Department may, except as otherwise provided in this section, the*
25 *enter into an agreement pursuant to this section with an owner of*
26 *real property located in the Virginia Range which provides for the*
27 *primary use of the property as grazing land for stray or feral*
28 *horses and allows the property to qualify for agricultural use*
29 *assessment pursuant to chapter 361A of NRS. The Department*
30 *shall not enter into an agreement pursuant to this section unless:*

31 (a) *The real property consists of vacant rangeland which is:*

32 (1) *At least 640 acres in area and the Department*
33 *determines that the property is capable of providing sufficient*
34 *forage for at least five mature horses per square mile of that area;*
35 *or*

36 (2) *At least 40 acres in area and the Department determines*
37 *that the property:*

38 (I) *Materially adds to the viable grazing range for stray*
39 *or feral horses in the Virginia Range or provides a connecting*
40 *corridor between active grazing ranges for stray or feral horses in*
41 *the Virginia Range; and*

42 (II) *Has at least one boundary in common with any*
43 *property described in subparagraph (I) regarding which the*
44 *Department has a current agreement pursuant to this section; and*

45 (b) *The Department determines that:*



1 (1) A sufficient amount of water is naturally available or
2 will be provided throughout the year to support the number of
3 estray or feral horses that use the property for grazing; and

4 (2) Sufficient boundaries or other controls will be provided
5 to prevent the use of the property as grazing land for estray or
6 feral horses from creating a burden upon or nuisance to any
7 adjacent property.

8 2. The Department:

9 (a) May, in addition to the requirements of subsection 1,
10 include in an agreement authorized by this section such additional
11 terms and conditions as the Department determines to be
12 appropriate;

13 (b) Shall terminate an agreement authorized by this section
14 whenever the Department determines that any requirement of
15 subsection 1 or any other term or condition of the agreement is no
16 longer being met; and

17 (c) Shall, upon the termination of any agreement authorized
18 by this section, provide notice of that termination to the county
19 assessor of each county in which the affected real property is
20 located.

21 3. As used in this section:

22 (a) "Estray" has the meaning ascribed to it in NRS 569.0075.

23 (b) "Feral" has the meaning ascribed to "feral livestock" in
24 NRS 569.008.

25 **Sec. 10.** NRS 574.055 is hereby amended to read as follows:

26 574.055 1. Any peace officer or officer of a society for the
27 prevention of cruelty to animals who is authorized to make arrests
28 pursuant to NRS 574.040 shall, upon discovering any animal which
29 is being treated cruelly, take possession of it and provide it with
30 shelter and care or, upon obtaining written permission from the
31 owner of the animal, may destroy it in a humane manner.

32 2. If an officer takes possession of an animal, he shall give to
33 the owner, if the owner can be found, a notice containing a written
34 statement of the reasons for the taking, the location where the
35 animal will be cared for and sheltered, and the fact that there is a
36 limited lien on the animal for the cost of shelter and care. If
37 the owner is not present at the taking and the officer cannot find the
38 owner after a reasonable search, he shall post the notice on the
39 property from which he takes the animal. If the identity and address
40 of the owner are later determined, the notice must be mailed to the
41 owner immediately after the determination is made.

42 3. An officer who takes possession of an animal pursuant to
43 this section has a lien on the animal for the reasonable cost of care
44 and shelter furnished to the animal and, if applicable, for its humane



1 destruction. The lien does not extend to the cost of care and shelter
2 for more than 2 weeks.

3 4. Upon proof that the owner has been notified in accordance
4 with the provisions of subsection 2 or, if he has not been found or
5 identified, that the required notice has been posted on the property
6 where the animal was found, a court of competent jurisdiction may,
7 after providing an opportunity for a hearing, order the animal sold at
8 auction, humanely destroyed or continued in the care of the officer
9 for such disposition as the officer sees fit.

10 5. An officer who seizes an animal pursuant to this section is
11 not liable for any action arising out of the taking or humane
12 destruction of the animal.

13 6. The provisions of this section do not apply to any animal
14 which is located on land being employed for an agricultural use as
15 defined in *paragraph (a) of subsection 1 of* NRS 361A.030 unless
16 the owner of the animal or the person charged with the care of the
17 animal is in violation of paragraph (b) of subsection 1 of NRS
18 574.100 and the impoundment is accomplished with the concurrence
19 and supervision of the sheriff or his designee, a licensed veterinarian
20 and the district brand inspector or his designee. In such a case, the
21 sheriff shall direct that the impoundment occur not later than 48
22 hours after the veterinarian determines that a violation of paragraph
23 (b) of subsection 1 of NRS 574.100 exists.

24 7. The owner of an animal impounded in accordance with the
25 provisions of subsection 6 must, before the animal is released to his
26 custody, pay the charges approved by the sheriff as reasonably
27 related to the impoundment, including the charges for the animal's
28 food and water. If the owner is unable or refuses to pay the charges,
29 the State Department of Agriculture shall sell the animal. The
30 Department shall pay to the owner the proceeds of the sale
31 remaining after deducting the charges reasonably related to the
32 impoundment.

33 **Sec. 11.** NRS 701B.420 is hereby amended to read as follows:
34 701B.420 "Agricultural property" means any real property
35 employed for an agricultural use as defined in *paragraph (a) of*
36 *subsection 1 of* NRS 361A.030.

37 **Sec. 12.** This act becomes effective on July 1, 2009.



