

Lincoln 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)

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

Vaughn M. Higbee      Joe V. Higbee  
ARDA S. Higbee      Evelyn Y. Higbee

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

(We) understand that if this application is approved, it will be recorded and become a public record.  
The agricultural land consists of 15.8 acres, is located in Lincoln County, Nevada and is described as

Parcel description R 1st E, T 6 S, Sec 31, 15.08 A1 (Assessor's Parcel Number(s))

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

(We) have owned the land since \_\_\_\_\_

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

Grape + feed lot  
the property previously assessed as agricultural yes. If so, when \_\_\_\_\_

(We) hereby certify that the foregoing information submitted is true, accurate and complete to the best of (my) or 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 the 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.

Vaughn M. Higbee      8/23/91  
Signature of Applicant or Agent      Date  
Box 303 Alamo NV 89001      725/3409  
Address      Phone Number

\_\_\_\_\_  
Signature of Applicant or Agent      Date  
\_\_\_\_\_  
Address      Phone Number

\_\_\_\_\_  
Signature of Applicant or Agent      Date  
\_\_\_\_\_  
Address      Phone Number

Lincoln County

TAX BILL-LINCOLN COUNTY  
 MAKE REMITTANCE PAYABLE TO

RUBY LISTER  
 LINCOLN COUNTY TREASURER  
 P O BOX 416  
 FIOCHE, NEVADA 89043

TAXES FOR PERIOD  
 JULY 1, 1991 THRU JUNE 30, 1992  
 T61E, T6S, SEC. 31, 15.06 A.

PARCEL- 11-192-05 ROLL-01238  
 DISTRICT- 2.0

ASSESSED VALUES

MULT 1ST CLS	888
FRAT 3RD CLS	11
TOTAL	899

TAXES	AMOUNT	TOTAL
GEN CO	0.85560	7.69
AG EXT	0.01000	.09
INDIGENT	0.04000	.36
CAP PROJ	0.04290	.39
ST IND 3241	0.01000	.09
ST IND 3245	0.01500	.13
STATE	0.13700	1.23
HOSPITAL	0.17940	1.61
CLINICS	0.19500	1.75
SCHOOL	0.75000	6.74
SCHOOL SI&R	0.16000	1.44
SPEC INDG	0.09000	.81
ALAMD CAP	0.00060	.01
PANACA CAP	0.00110	.01
FIOCHE CAP	0.00130	.01
CALIENTE CAP	0.00410	.04
PAHR FIRE	0.10670	.96

GENERAL TAXES TOTAL 23.56  
 TOTAL DUE 23.56

PARCEL 11-192-  
 ROLL 01238

PAY---

DUE  
 OCT 7, 1991

MAIL THIS STUB WITH PAY  
 INSTALLMENT

PARCEL 11-192-  
 ROLL 01238

PAY---

DUE  
 JAN 6, 1992

MAIL THIS STUB WITH PAY  
 2ND INSTALLMENT

PARCEL 11-192-  
 ROLL 01238

PAY---

DUE  
 MAR 2, 1992

MAIL THIS STUB WITH  
 3RD INSTALLMENT

ASSESSED TO:  
 HIGBEE, VAUGHN M. 1/2 ET AL

X JOE HIGBEE  
 ALAMO NV 89001

IF YOUR ADDRESS HAS CHANGED PLEASE NOTIFY CHANGER ON BACK OF STUB

TAX AND PENALTY INFORMATION ON REVERSE SIDE

**SCHEDULE F**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Farm Income and Expenses**

► Attach to Form 1040, Form 1041, or Form 1065.  
► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0024

**1990**

Attachment Sequence No. 14

Name of proprietor  
 Vaughn M. & Arda S. Higbee

A Principal product. (Describe in one or two words your principal crop or activity for the current tax year.)  
 Beef cattle

C Accounting method:  
 Cash  Accrual

E Did you make an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year?  Yes  No

F Did you "materially participate" in the operation of this business during 1990? (If "No," see Instructions for limitations on losses.)  Yes  No

G Do you elect, or did you previously elect, to currently deduct certain preproductive period expenses? (See Instructions.)  Does not apply  Yes  No

Social security number (SSN)  [REDACTED]

B Enter principal agricultural activity code (from page 2)  0212

D Employer ID number (not SSN)

**Part I Farm Income—Cash Method—Complete Parts I and II** (Accrual method taxpayers complete Parts I and II, and line 11 of Part I)  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	11,000		
2	Cost or other basis of livestock and other items you bought for resale	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4	11,000		
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	
6a	Agricultural program payments (see Instructions)	6a	4,724	6b Taxable amount	
7	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election (see Instructions)	7a		7c Taxable amount	
b	CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	
8	Crop insurance proceeds and certain disaster payments (see Instructions):				
a	Amount received in 1990	8a		8b Taxable amount	
c	If election to defer to 1991 is attached, check here <input type="checkbox"/>	8c		8d Amount deferred from 1989	
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see Instructions)	10	364		
11	Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. This is your gross income.	11		16,088	

**Part II Farm Expenses—Cash and Accrual Method** (Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.)

12	Breeding fees	12		24	Labor hired (less jobs credit)	24	600
13	Chemicals	13		25	Pension and profit-sharing plans	25	
14	Conservation expenses (you must attach Form 8645)	14		26	Rent or lease:		
15	Custom hire (machine work)	15	40	a	Vehicles, machinery and equipment	26a	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see Instructions)	16	31,646	b	Other (land, animals, etc.)	26b	3,200
17	Employee benefit programs other than on line 25	17		27	Repairs and maintenance	27	420
18	Feed purchased	18	3,386	28	Seeds and plants purchased	28	
19	Fertilizers and lime	19		29	Storage and warehousing	29	
20	Freight and trucking	20	1,409	30	Supplies purchased	30	39
21	Gasoline, fuel, and oil	21	1,988	31	Taxes	31	389
22	Insurance (other than health)	22	231	32	Utilities	32	219
23	Interest:			33	Veterinary fees and medicine	33	445
a	Mortgage (paid to banks, etc.)	23a	6,950	34	Other expenses (specify):		
b	Other	23b		a	ALL GRASSING FEES	34a	800
		23c		b	RANGE SUPPLIES	34b	270
		23d		c	LEGAL & ACCOUNTING	34c	120
		23e		d		34d	
		23f		e		34e	

35 Add amounts on lines 12 through 34e. These are your total expenses

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1. If a loss, you MUST go on to line 37. (Dispartners and partnerships, see Instructions.)

37 If you have a loss, you MUST check the box that describes your investment in this activity (see Instructions). If you checked 37a, enter the loss on Form 1040, line 19, and Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.

37a  All investment is at risk.

37b  Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule F (Form 1040) 1990

Schedule F (Form 1040) 1990 Vaughn M. & Arda S. Bigbee

Page 2

Part III Farm Income - Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during year				38
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a		39b	Taxable amount
40a	Agricultural program payments (see instructions)	40a		40b	Taxable amount
41	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election (see instructions)			41a	
b	CCC loans forfeited or repaid with certificates	41b		41c	Taxable amount
42	Crop insurance proceeds			42	
43	Custom hire (machine work) income			43	
44	Other income, including Federal and state (gasoline or fuel tax credit or refund) (see instructions)			44	
45	Add amounts in the right column for lines 38 through 44			45	
46	Inventory of livestock, produce, grains, and other products at beginning of year	46			
47	Cost of livestock, produce, grains, and other products purchased during year	47			
48	Add lines 46 and 47	48			
49	Inventory of livestock, produce, grains, and other products at end of year	49			
50	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 49 *			50	
51	Subtract line 50 from line 45. Enter the result here and on page 1, line 11. This is your gross income			51	

Part IV Principal Agricultural Activity Codes

Select one of the following codes and write the 3-digit number on page 1, line 8. (Note: If your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, you should file Schedule C (Form 1040), Profit or Loss From Business.)

Lincoln County

FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION

Date application received 8-28-91 WPH  
 (Initial)  
 Date property inspected (If applicable) 10-3-91 WPH  
 (Initial)  
 Date income records inspected (If applicable) 8-28-91 WPH  
 (Initial)  
 Approved  Denied  10-15-91 WPH  
 (Date) (Initial)

Written notice of approval or denial sent to applicant.  
10-15-91 WPH  
 (Date) (Initial)

If approved, application recorded:  
10-15-91  
 (Date) (Initial)

Department of Taxation:  
 Application returned to assessor for valuation and entry on the roll.  
 \_\_\_\_\_  
 (Date) (Initial)

Reasons for approval or denial and other pertinent comments:  
This property is a part of the total Joe  
Higbee Ranch and will in total produce  
\$5,000 in Grass yield.

William Wood  
 (Signature of Assessor or Department Employee Processing Application)

Lincoln County Assessor  
 (Title)

Oct 15 1991  
 (Date)

097499

INDEXED AND RECORDED AT REQUEST OF  
 Lincoln County Assessor  
 October 16, 1991  
 05 MINUTES PAST 9 O'CLOCK  
 A.M. IN BOOK 98 OF OFFICIAL  
 RECORDS, PAGE 461 LINCOLN  
 COUNTY, NEVADA.

07109191

YURIKO SETZER  
 COUNTY RECORDER

By Yuriko Setzer, Deputy

BOOK 98 PAGE 465