FORM 7-21PE
2008 Instructions
(7-07)

INSTRUCTIONS FOR DECLARATION OF PUBLIC ENTITY'S LANDHOLDINGS
(For Certification and Reporting Requirements of the Reclamation Reform Act of 1982)

Bureau of Reclamation
Do not use this form after December 31, 2008

OMB Control No.: 1006-0005

Paperwork Reduction Act

This information is being collected to establish landholder compliance with Federal reclamation law. Response to this request is mandatory in accordance with Public Law 97-293 and 43 CFR 426.18. Public reporting burden for this form is estimated to average 1 hour 15 minutes per response, including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid Office of Management and Budget (OMB) control number. Direct comments regarding the burden estimated or any other aspect of these forms to Manager, Land Resources Office, Code 84-53000, Bureau of Reclamation, PO Box 25007, Denver CO 80225.

GENERAL INFORMATION

"General Information About the RRA Forms" (Form 7-21INFO) provides basic instructions on using Reclamation Reform Act of 1982 (RRA) forms. Ask your district office for this form each year to keep current. Refer to the definitions at the end of Form 7-21INFO whenever the meaning of a term is not clear to you. Please note, some terms such as "irrigable land," "irrigation land," and "irrigation water" have special definitions when used in these forms which differ from their common meaning. Other terms and corresponding definitions that are specific to the RRA forms are:

- "**Land**" or "**acres**" means irrigable or irrigation land.
- "**You**" means the officer or authorized agent of the public entity who completes this form for the public entity.
- "**We**," "**us**," "**our**," or "**Reclamation**" means the Bureau of Reclamation.
- "**Public entity**" means a Federal, State, county, or city government agency.

As used in the RRA forms, the term "actual acres" refers to all irrigable and irrigation acres with no adjustment applied for Class 1 equivalency. The term "Class 1 equivalent acres" refers to the resulting number of acres when an adjustment is made to actual acres for Class 1 equivalency.

Visit www.usbr.gov/rra for more information.

WHO MUST SUBMIT THIS FORM

The "Declaration of Public Entity's Landholdings" (Form 7-21PE) is to be completed annually by Federal, State, county, and city government agencies and any other public entities that hold a total of more than 40 acres westwide.

WHERE TO SUBMIT FORMS

You must submit Form 7-21PE for your public entity to **each district** in which your public entity holds (directly or indirectly owns or leases) land. You must submit the original form to one district and may submit copies to the others if it holds land in more than one district.

WHAT LAND TO INCLUDE

You must declare all of your public entity's land held westwide that is subject to the acreage limitation provisions. This means you must include all land for which your public entity is responsible on Form 7-21PE. We request that if your public entity leases land to or from another individual or entity, your public entity inform the lessees or lessors of their obligation to certify or report. Failure to certify or report by either the lessee or lessor will jeopardize the land's eligibility to receive Reclamation irrigation water.

You must provide an accurate legal description or an assessor's parcel number for each land parcel. Be sure to break down land parcels as far as necessary to ensure accurate identification.

OWNERSHIP THROUGH LEGAL ENTITIES

If your public entity **wholly owns** a legal entity that holds land subject to the acreage limitation provisions, you must:

(1) Include land held by the wholly owned legal entity in the directly owned or directly leased sections of your Form 7-21PE, as appropriate, AND

(2) Complete the appropriate block on Form 7-21PE-IND to supplement your Form 7-21PE. A legal entity that is wholly owned by a public entity is treated as a wholly owned subsidiary for acreage limitation purposes, and does not have to submit its own RRA form. However, the acreage limitation provisions will continue to apply to the wholly owned subsidiary.

If your public entity **partially owns** a legal entity that holds land subject to the acreage limitation provisions, you must:

Complete the appropriate block on Form 7-21PE-IND to supplement your Form 7-21PE. A legal entity that is partially owned by a public entity is treated like any other legal entity for acreage limitation purposes, and must submit its own RRA form (provided the legal entity's westwide landholdings exceed the applicable RRA forms submittal threshold).

IF LANDHOLDINGS CHANGE

Your public entity must notify all districts in which it holds land within 30 calendar days if your public entity's westwide landholdings change during the water year, and you must submit a new Form 7-21PE within 60 calendar days of the change. These 30- and 60-day grace periods do not apply to a new landholder. A new landholder must submit the appropriate RRA forms **prior** to receiving Reclamation irrigation water.

For more information on landholding changes, see Fact Sheet 11, which is available at your district office.

ANNUAL DECLARATION

Your public entity must submit a Form 7-21PE each and every year prior to the delivery of Reclamation irrigation water to your public entity's land if your public entity's westwide landholdings exceed the applicable RRA forms submittal threshold of more than 40 acres, with the following exceptions:

(1) Your public entity may submit a "Verification of Landholdings" (Form 7-21VERIFY) instead of a Form 7-21PE if your public entity's westwide landholdings have not changed since the last Form 7-21PE was submitted; or

(2) Your public entity does not need to submit any RRA forms if:

- It **only** holds land indirectly through other entities, trusts, or estates;

  Note: Your public entity meets this criterion if your public entity cannot list land in items 4 through 7 and items 9 through 10 of your public entity's Form 7-21PE (which pertain to directly held land), AND you submitted an "Attachment Sheet for Form 7-21PE" (Form 7-21PE-IND) to list your public entity's indirectly held land.

- Neither the number of acres attributed to your public entity nor the percentage of the other entity attributed to your public entity has changed since the last Form 7-21PE was submitted; **AND**

- All other information previously submitted on your public entity's Form 7-21PE has not changed.

Your public entity must submit a new Form 7-21PE if your public entity wants to reselect its full-cost land.

GENERAL INSTRUCTIONS

Type or print in ink all answers. You must initial and date any crossouts and corrections. You may attach continuation sheets to list information. Preprinted continuation sheets are available for this purpose, or you may make your own. District name abbreviation(s) used on this form must be spelled out on the form where the abbreviation is used for the first time, or on a separate sheet attached to this form. Please contact your district office or the appropriate Reclamation office if you have any questions.

ITEM BY ITEM INSTRUCTIONS

Public Entity Information

1. (a) Enter your public entity's complete name.

   (b) Enter your public entity's Employer Identification Number (EIN). You must obtain one for this form if your public entity does not have an EIN. The Internal Revenue Service requires an EIN for all public entities (government agencies).

2. (a) Enter your public entity's street address or rural route number, city, state, and ZIP code. An attorney's address, "c/o" addresses, etc., is not acceptable in place of a street address. Post office box numbers may be used only if no other address exists.

   (b) Enter your public entity's mailing address if it is different from the street address.

3. (a) Enter the telephone number where questions can be directed.

   (b) Enter the name of a contact person at that telephone number.

Land Your Public Entity Directly Owns That is Not Operated By or Leased To Another Party or Parties

It is the responsibility of landowners, sellers of land, and districts to notify lessees, buyers of land, and new landholders, respectively, of the RRA forms submittal requirements associated with the land in question.

4. This section requests information regarding land your public entity directly owns westwide that is **not** operated by or leased to another party. Include land of this type that your public entity leases from another public entity here instead of including it as leased land in item 9 because it counts against the lessee's ownership entitlement (pursuant to the Act of July 7, 1970 [Public Law 91-310]). In that situation, write the land is leased from a public entity after the legal description of the land parcel. Include land your public entity owns through wholly owned legal entities. Enter the following for each land parcel.

   (a) Name of district in which the land parcel is located. Group land parcels by district.

   (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

   (c) Number of acres in the land parcel.

5. Total column 4(c). This is the number of acres your public entity directly owns westwide that are **not** operated by or leased to another party. Include in this total any directly owned acres listed on continuation sheets that are 100-percent owned by your public entity and **not** operated by a lessee, sublessee or other operator.

Land Your Public Entity Directly Owns That is Operated by Lessees or Other Operators

Landholders that lease land to or from other landholders should inform the lessees and lessors of their obligation to also submit RRA forms. If either the lessee or lessor fails to submit RRA forms, the eligibility of the land to receive Reclamation irrigation water will be jeopardized.

6. This section requests information regarding land your public entity directly owns westwide that is operated by lessees or other operators. Include land your public entity owns through wholly owned legal entities. Include land of this type that your public entity leases from another public entity here instead of including it as leased land in item 9 because it counts against the lessee's ownership entitlement (pursuant to the Act of July 7, 1970 [Public Law 91-310]). In that situation, write the land is leased from a public entity after the legal description of the land parcel. Enter the following for each land parcel.

   (a) Name of district in which the land parcel is located. Group land parcels by district.

   (b) Provide an accurate legal description of the land parcel or an assessor's parcel number. For each lessee, sublessee, or operator entered in item 6(d), there is space to list four land parcels (one parcel per line) if all parcels are operated by the same natural person or entity in the same district. You may list more than one parcel per line if all parcels have the same lease information.

   (c) Indicate if the parcel is operated by a lessee or sublessee under a lease (lessee/sublessee), or by an operator under any other type of farm operating arrangement (operator).

   (d) Name, address, and telephone number of each lessee, sublessee, or other type of operator.

   (e) This item requests lease information.

      (1) Starting date of the lease. This is the date the lease first became effective. Enter the date the lease was signed if no effective date was specified in the lease.

      (2) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.

   (f) Number of acres in the land parcel.

7. Total column 6(f). This is the number of acres your public entity directly owns westwide that are operated by a lessee or other operator. Include in this total any directly owned acres listed on continuation sheets that are 100-percent owned by your public entity and operated by a lessee or other operator.

Land Your Public Entity Directly Leases From Another Party

8. Enter your public entity's name again. (These forms are often photocopied, so it is necessary to have your public entity identified on each page.)

9. This section requests information regarding land westwide that your public entity directly leases from another party. Do not include land your public entity leases from another public entity here; instead, include it in item 4 or item 6, as appropriate. Include information about any land your public entity subleases to others here. For each land parcel, enter the following. Include land your public entity leases through wholly owned legal entities.

   (a) Name of district in which the land parcel is located. Group land parcels by district.

   (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

   (c) Who primarily operates the land: your public entity (self) or an operator other than your public entity (other).

   (d) Natural person or entity that directly owns the land your public entity leases. Enter the sublessee's

name as well as the landowner's name if your public entity subleases the land to another landholder. If your public entity subleases the land from another landholder, enter the sublessor's name and the landowner's name.

(e) This item requests lease information.

(1) Starting date of the lease. This is the date the lease first became effective. Enter the date the lease was signed if no effective date was specified in the lease.

(2) Ending date of the lease. This is the date on which the current lease will terminate, including all exercisable options.

(f) Number of acres in the land parcel. Do not list acres that your public entity subleases to others because they are attributed to the sublessee.

10. Total column 9(f). This is the number of acres your public entity directly leases (and subleases) westwide. Include in this total any directly leased (and subleased) acres listed on continuation sheets.

11. Indicate whether your public entity owns or leases land though a legal entity that is wholly or partially owned by your public entity. If your answer to this question is "yes," you must also complete an "Attachment Sheet for Form 7-21PE" (Form 7-21PE-IND) for your public entity, and then proceed to item 12(a) of this form. Information for land your public entity owns or leases through wholly owned legal entities that was listed in item 4, 6, and/or 9 must be restated in the appropriate section of Form 7-21PE-IND. If your answer is "no," proceed directly to item 12(a) of this form.

12. (a) Indicate whether your public entity is a department within the Federal government or a Federal agency.

(b) Indicate whether your public entity is a school district.

If the answer to item 12(a) **OR** 12(b) is "yes," proceed to item 35. If the answers to item 12(a) **AND** 12(b) are "no," proceed to item 13.

Land Your Public Entity Became the Owner of or Began to Lease From Another Party *After* December 31, 2004

On January 1, 2005, Reclamation fully implemented the revenue provisions in the Act of July 7, 1970 (Public Law 91-310) and 43 CFR 426.10 of the Regulations.

13. Indicate whether your public entity (or a legal entity in which your public entity has 100-percent interest) became the owner of or began to lease land from another party **after** December 31, 2004. If the answer to this question is "no," proceed to item 35. If the answer to this question is "yes," answer items 13(a) and 13(b) as follows:

(a) Name of the district. This is the name of the district in which only the land first owned/leased by your public entity **after** December 31, 2004, is located.

(b) Number of acres. For each district listed in item 13(a), indicate the number of acres owned or leased in that district in the appropriate column [column (b)(1) for owned land, column (b)(2) for leased land]. List only the land that was first owned/leased by your public entity **after** December 31, 2004.

(c) Provide an accurate legal description of the land parcel or an assessor's parcel number.

14. (a) Total column 13(b)(1). This is the total number of acres first owned by your public entity **after** December 31, 2004.

(b) Total column 13(b)(2). This is the total number of acres first leased by your public entity **after** December 31, 2004.

(c) Total items 14(a) and 14(b). This is the total number of acres first held by your public entity **after** December 31, 2004.

15. Enter your public entity's name again. (These forms are often photocopied, so it is necessary to have your public entity identified on each page.)

16. Indicate whether any **OR** all of the land listed in item 13 (i.e., land your public entity first held **after** December31, 2004) is currently used for purposes **other than** the following:

- Corrections facilities
- Hospitals or similar facilities
- Facilities for agricultural research, instruction, or education
- Wildlife mitigation refuges or habitats
- Airports
- Cemeteries
- Golf courses
- Water treatment, waste water facilities, or landfills
- Parks or recreation areas/facilities
- Residential facilities

17. If the answer to item 16 is "no," proceed to item 35. If the answer is "yes," answer items 17(a) through 17(e) as follows for the land that is used for purposes other than those listed in item 16:

(a) Name of district in which the land parcel is located. Group land parcels by district.

(b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

(c) Purpose for which the land parcel is used (e.g., farming, grazing, orchard, etc.). Please be specific as to which activity is associated with which parcel if more than one activity is associated with the parcels included in this item.

(d) Check the appropriate column to indicate whether the land parcel is owned or leased.

(e) Number of acres in the land parcel.

18. (a) Total the acres in column 17(e) for which column 17(d)(1) is checked. This is the total number of acres first owned by your public entity **after** December 31, 2004, that are used for purposes other than those listed in item 16.

(b) Total the acres in column 17(e) for which column 17(d)(2) is checked. This is the total number of acres leased from another party by your public entity **after** December 31, 2004, that are used for purposes other than those listed in item 16.

19. Total items 18(a) and 18(b). This is the total number of acres first owned or leased by your public entity after December 31, 2004, that are used for purposes other than those listed item 16.

20. Answer the following questions:

(a) Does your public entity receive money (or its equivalent) for any of the crops produced on any of the land described in item 17?

(b) Does your public entity receive money (or its equivalent) for lease payments for any of the land described in item 17?

(c) Does your public entity receive any of the crop(s) produced on any of the land described in item 17, and then sell all or some of the crop(s) for money (or its equivalent)?

If the answer to items 20(a), 20(b) AND 20(c) are "no," proceed to item 35. If the answer to item 20(a), 20(b), OR 20(c) is "yes," proceed to item 21.

Acreage Limitation Status of Your Public Entity

Land for which the answer to item 20(a), 20(b), **OR** 20(c) is "yes" does not meet the revenue criterion specified by the Act of July 7, 1970 (Public Law 91-310) and 43 CFR 426.10 of the Regulations. **Consequently, your public entity's westwide landholding is subject to the full application of the acreage limitation provisions and will count against your public entity's acreage limitation entitlements.**

21. To determine your public entity's acreage limitation status and the corresponding entitlements, review the three statements and check the box next to any one that is applicable to your public entity. If none of the statements are applicable to your public entity, leave the boxes blank.

If you checked a box because one of the statements is applicable to your public entity, your public entity is subject to the discretionary provisions. If you could not check a box because none of the statements are applicable to your public entity, your public entity is subject to the prior law provisions.

Your Public Entity's Nonexcess Land

Your public entity's acreage limitations status was determined in item 21 because your public entity's westwide landholding is subject to full application of the acreage limitation provisions. The ownership entitlements for public entities that hold land subject to full application of the acreage limitation provisions are: (a) 640 acres if the public entity is subject to the discretionary provisions, or (b) 160 acres if the public entity is subject to the prior law provisions. If the number of acres in item 18(a) **does not exceed** your public entity's applicable ownership entitlement, complete item 22(a) [and 22(b), if applicable], then proceed to item 28. If the number of acres in item 18(a) **exceeds** your public entity's applicable ownership entitlement, you must complete items 23 through 27. Specifically, all land your public entity directly owns that is listed in item 17 must be designated on this form as either **nonexcess** or **excess** in items 24 or 26, respectively. Only the public entity that directly owns the land in question can designate land as nonexcess or excess land. For more information about designating excess and nonexcess land, you may also refer to the separate instructions for the "Designation of Excess Land" (Form 7-21XS). Public entities must designate excess and nonexcess land on Form 7-21PE, not Form 7-21XS. Therefore, the "Item By Item Instructions" section of Form 7-21XS is not applicable to Form 7-21PE.

22. Answer the following question:

(a) Indicate whether your public entity received Reclamation irrigation water on or before October 1, 1981. If the answer is "yes," proceed to item 22(b). If the answer is "no," proceed to item 23.

(b) If the answer to item 22(a) is "yes," identify the district in which your public entity received Reclamation irrigation water on or before October 1, 1981.

23. Enter your public entity's name again. (These forms are often photocopied, so it is necessary to have your public entity identified on each page.)

24. List the ***owned*** land from item 17 that will be designated as **nonexcess** by completing items 24(a) through 24(c) below. Columns 24(d) and 24(e) are completed only if the land in question is located in a district that has Class 1 equivalency factors and your public entity is subject to the discretionary provisions. Refer to the separate instructions below for further guidance regarding the use of columns (d) and (e).

    If you are unsure of the meaning of the terms "actual acres" or "Class 1 equivalent acres," please see the "GENERAL INFORMATION" section of these instructions and the definitions provided in Form 7-21INFO.

    (a) Name of district in which the land parcel is located.

    (b) Provide an accurate legal description or an assessor's parcel number. Be sure to break down land parcels as far as necessary to ensure accurate identification. Group parcels by district if you are listing parcels located in more than one district.

    (c) Number of actual acres in the land parcel. Again, only **owned** acres listed in item 17 are available for designation as nonexcess land.
    For public entities with a Class 1 equivalency factor: The following instructions explain how to calculate the maximum number of acres your public entity may designate as nonexcess.

    If <u>all</u> of your public entity's land in item 17 is of one class other than Class 1 and has a Class 1 equivalency factor of <u>less than</u> 1.0, you can divide your public entity's ownership entitlement by that equivalency factor to determine the number of acres your public entity may designate as **nonexcess**. If your equivalency factor is <u>more than</u> 1.0, you will need to multiply your public entity's ownership entitlement by that equivalency factor.

    Example: If your public entity owns 800 acres and if your public entity's ownership entitlement is 640 acres and all your public entity's land is Class 2 with a Class 1 equivalency factor of 0.8, you will enter 800 **nonexcess acres** in column 24(c) (640 ÷ 0.8 = 800).

    If you have multiple classes of land and need assistance completing this item on your public entity's form, please contact your district office or the appropriate Reclamation office.

    (d) If appropriate, enter the Class 1 equivalency factor for the district in which the land parcel is located. You may use this column only if your public entity is subject to the discretionary provisions and only for land your public entity owns in those districts listed in column 24(a) that have Class 1 equivalency factors. Leave this column blank if you are not subject to the discretionary provisions or if none of the districts listed in column 24(a) have Class 1 equivalency factors. Again, Class 1 equivalency can only be applied to acres in those districts that have Class 1 equivalency factors.

    (e) If you completed column 24(d), enter the Class 1 equivalent acres by dividing item 24(c) by item 24(d) if your Class 1 equivalency factor is <u>more than</u> 1.0, or by multiplying item 24(c) by item 24(d) if your Class 1 equivalency factor is <u>less than</u> 1.0.

    Example: If you have 1,000 actual Class 2 acres with a Class 1 equivalency factor of 0.8, you will enter 800 acres in column 24(e) because application of Class 1 equivalency to 800 of your public entity's actual Class 2 acres results in 640 acres (800 x 0.8 = 640). However, you must still designate the remainder of your public entity's actual Class 2 acres (200 acres) as excess in item 26. To do this, you must re-convert all Class 1 equivalent acres to actual acres. Please refer to the example provided in item 26.
    This column can be used only by landholders subject to the discretionary provisions and only for those districts listed in column 24(a) that have Class 1 equivalency factors. Leave this column blank if your public entity is not subject to the discretionary provisions or if none of the districts listed in column 24(a) have Class 1 equivalency factors.

25. The total acres in this item cannot exceed your public entity's ownership entitlement.

    (a) Total column 24(c) for those land parcels where Class 1 equivalency is not applicable. . . . . 25(a) _____

    (b) Total column 24(e) for those land parcels where Class 1 equivalency is applicable. . . . . 25(b) _____

    (c) Add the totals you calculated above [25(a) + 25(b)]. This is the number of acres westwide your public entity is designating as nonexcess. Enter this total in item 25 on the form. . . . . 25(c) _____

Your Public Entity's Excess Land

Again, if your public entity exceeds its applicable ownership entitlement, all land your public entity directly owns that is listed in item 17 must be designated on this form as either **nonexcess** or **excess** in items 24 or 26, respectively. Only

the public entity that is the direct owner of the land in question can designate land as nonexcess or excess.

26. List the ***owned*** land from item 17 that will be designated as **excess** by completing items 26(a) through 26(d) as explained below.

    (a) Name of district in which the land parcel(s) is (are) located.

    (b) Provide an accurate legal description of the land parcel(s) or an assessor's parcel number(s).

    (c) Number of **actual** excess acres in the land parcel. **Note:** Any Class 1 equivalent acres must be reconverted to actual acres.

    Using the example provided for item 24(e):

    Example: If your public entity has 1,000 actual Class 2 acres with a Class 1 equivalency factor of 0.8, you entered 800 acres in column 24(e) because 800 acres x 0.8 = 640. However, you must designate the remainder of your land (200 acres) as excess because you applied Class 1 equivalency to only an 800-acre portion of your public entity's 1,000-acre landholding.

    The total actual acres included in item 24(c) and the actual acres in item 27 must equal the total number of directly owned acres listed for your public entity in item 18(a). The directly owned acres listed in item 18(a) are based on actual acres, not Class 1 equivalent acres. Therefore, if you use the Class 1 equivalent acres from item 24(e) to calculate the number of acres that must be designated as excess acres, you will arrive at a total number of acres that is less than the total owned acres listed in item 18(a).

    (d) If the land is receiving Reclamation irrigation water, list the reason why (e.g., land under recordable contract, involuntarily acquired, etc.).

    If your public entity involuntarily acquires nonexcess land and designates it as excess, in general, the land will be eligible to receive Reclamation irrigation water for 5 years from the date of acquisition, or in the case of inheritance, from the date of the previous landholder's death. If your public entity owns land that meets this criterion, you must provide the following information on an "Attachment Sheet for Form 7-21XS" (Form 7-21XSINAQ) or on a separate sheet of paper and attach it to this form if your public entity involuntarily acquired eligible land and designated that land as excess:

    (1) Identify which nonexcess land parcel your public entity involuntarily acquired and designated as excess in item 26 of this form by providing the legal description of the land parcel or an assessor's parcel number.

    (2) The name of the landholder from whom each parcel was involuntarily acquired;

    (3) The date each parcel was involuntarily acquired;

    (4) The status of the parcel when it was acquired (e.g., nonexcess or excess; subject to a deed covenant requiring our sales price approval for 10 years, etc.);

    (5) If the land was excess when it was involuntarily acquired, why is the land eligible to receive Reclamation irrigation water (e.g., placed under recordable contract, nonexcess land involuntarily acquired and designated excess by the previous landholder, etc.);

    (6) The acreage limitation status of the landholder from whom the land was involuntarily acquired (i.e., subject to the discretionary provisions or prior law); and

    (7) The water rate applicable for Reclamation irrigation water delivered to the previous landholder (i.e., contract rate, full operation and maintenance rate, or full-cost rate).

27. Total column 26(c). This is the number of actual excess acres your public entity directly owns westwide. If your public entity exceeds its applicable ownership entitlement, all land your public entity directly owns that is listed in item 17 must be designated on this form as either **nonexcess or excess**. You can verify this by adding the total of item 24(c) and item 27. This total should equal the total number of directly owned acres listed for your public entity in item 18(a).

Your Public Entity's Nonfull-cost Land

Your public entity's acreage limitations status was determined in item 21 because your public entity's westwide landholding is subject to full application of the acreage limitation provisions. The nonfull-cost entitlement for public entities that hold land subject to full application of the acreage limitation provisions are: (a) 320 acres if the public entity is subject to the discretionary provisions and received Reclamation irrigation water on or before October 1, 1981; or (b) zero acres if the public entity is subject to the discretionary provisions and did not receive Reclamation irrigation water prior to October 1, 1981; or (c) 160 acres if the public entity is subject to the prior law provisions. If the number of acres in item 19 **does not exceed** your public entity's applicable nonfull-cost entitlement, complete item

28 and then proceed to item 35. If the number of acres in item 19 **exceeds** your public entity's applicable nonfull-cost entitlement, you must complete items 28 through 34. Specifically, all land your public entity directly owns and directly leases that is listed in item 17 must be selected to receive Reclamation irrigation water at the **nonfull-cost** or **full-cost** rate in items 29 or 33, respectively. Only the public entity that directly owns or directly leases the land in question can select land as nonfull-cost or full-cost land. For more information about selecting nonfull-cost and full-cost land, you may also refer to the separate instructions for the "Selection of Full-Cost Land" (Form 7-21FC). Public entities must select nonfull-cost and full-cost land on Form 7-21PE, not Form 7-21FC. Therefore, the "Item By Item Instructions" section of Form 7-21FC is not applicable to Form 7-21PE.

28. Enter your public entity's name again. (These forms are often photocopied, so it is necessary to have your public entity identified on each page.)

29. List the owned or leased land from item 17 that will be selected as **nonfull-cost** by completing items 29(a) through 29(c) as explained below. Columns 29(d) and 29(e) are completed only if the land in question is located in a district that has Class 1 equivalency factors and your public entity is subject to the discretionary provisions. Refer to the separate instructions below for further guidance regarding the use of columns (d) and (e).

    If you are unsure of the meaning of the terms "actual acres" or "Class 1 equivalent acres," please see the "GENERAL INFORMATION" section of these instructions and the definitions provided in Form 7-21INFO.

    (a) Name of district in which the land parcel is located.

    (b) Provide an accurate legal description or an assessor's parcel number. Be sure to break down land parcels as far as necessary to ensure accurate identification. Group parcels by district if you are listing parcels located in more than one district.

    (c) Number of actual acres in the land parcel. Again, only those acres listed in item 17 are available for selection as nonfull-cost land.

    For public entities with a Class 1 equivalency factor: The following instructions explain how to calculate the maximum number of acres your public entity may select as nonfull-cost.

    If <u>all</u> of your public entity's land is of one class other than Class 1 and has a Class 1 equivalency factor of <u>less than</u> 1.0, you can divide your public entity's nonfull-cost entitlement by that equivalency factor to determine the number of acres your public entity may select as **nonfull-cost**. If your equivalency factor is <u>more than</u> 1.0, you will need to multiply your public entity's nonfull-cost entitlement by that equivalency factor.

    Example: If your public entity directly owns and directly leases a total of 400 acres and if your public entity's nonfull-cost entitlement is 320 acres and all your public entity's land is Class 2 with a Class 1 equivalency factor of 0.8, you will enter 400 **nonfull-cost acres** in column 29(c) (320 ÷ 0.8 = 400).

    If you have multiple classes of land and need assistance completing this item on your public entity's form, please contact your district office or the appropriate Reclamation office.

    (d) If appropriate, enter the Class 1 equivalency factor for the district in which the land parcel is located. You may use this column only if your public entity is subject to the discretionary provisions and only for land your public entity directly owns and/or directly leases in those districts listed in column 29(a) that have Class 1 equivalency factors. Leave this column blank if you are not subject to the discretionary provisions or if none of the districts listed in column 29(a) have Class 1 equivalency factors. Again, Class 1 equivalency can only be applied to acres in those districts that have Class 1 equivalency factors.

    (e) If you completed column 29(d), enter the Class 1 equivalent acres by dividing item 29(c) by item 29(d) if your Class 1 equivalency factor is <u>more than</u> 1.0, or by multiplying item 29(c) by item 29(d) if your Class 1 equivalency factor is <u>less than</u> 1.0.

    Example: If you have 600 actual Class 2 acres with a Class 1 equivalency factor of 0.8, you will enter 320 acres in column 29(e) because application of Class 1 equivalency to 400 of your public entity's actual Class 2 acres results in 320 acres (400 x 0.8 = 320). However, you must still select the remainder of your public entity's Class 2 acres (200 acres) as full-cost in item 33. To do this, you must re-convert all Class 1 equivalent acres to actual acres. Please refer to the example provided in item 33.

    This column can be used only by public entities that are subject to the discretionary provisions and only for those districts listed in column 29(a) that have Class 1 equivalency factors. Leave this column blank if your public entity is not subject to the discretionary provisions or if none of the districts listed in column 29(a) have Class 1 equivalency factors.

30. The total acres in this item cannot exceed your public entity's nonfull-cost entitlement.

    (a) Total column 29(c) for those land parcels where Class 1 equivalency is not applicable. . . . . 30(a) _____

    (b) Total column 29(e) for those land parcels where Class 1 equivalency is applicable. . . . . 30(b) _____

    (c) Add the totals you calculated above [30(a) + 30(b)]. This is the number of acres westwide your public entity is selecting as nonfull-cost. Enter this total in item 30 on the form. . . . . 30(c) _____

Your Public Entity's Actual Acres That Are Not Receiving Reclamation Irrigation Water

31. Complete this section for the directly owned and/or directly leased land in item 17 that is not receiving Reclamation irrigation water. You must list land subject to an **extended** recordable contract in this section, or in item 33.

    (a) Name of district in which the land parcel is located.

    (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

    (c) Check this column if the land is not currently being irrigated.

    (d) Check this column if the land is being irrigated, but is receiving water from a source **other than** a Reclamation irrigation project.

    (e) Number of actual acres in the land parcel. **Note:** Any Class 1 equivalent acres must be reconverted to actual acres.

32. Total column 31(e). This is the number of actual acres in item 17 that your public entity directly owns and/or directly leases westwide that are not receiving Reclamation irrigation water.

Your Public Entity's Full-Cost Land

Again, if your public entity exceeds its applicable nonfull-cost entitlement, all land your public entity directly owns and/or directly leases that is listed in item 17 must be selected on this form as either **nonfull-cost** or **full-cost** in items 29 or 33, respectively. Only the public entity that directly owns or directly leases the land in question can select land as nonfull-cost or full-cost land.

33. List the directly owned and directly leased land from item 17 that will be selected as **full cost** by completing items 33(a) through 33(c) below.

    (a) Name of district in which the land parcel is located.

    (b) Provide an accurate legal description of the land parcel or an assessor's parcel number.

    (c) Number of **actual** full-cost acres in the land parcel. **Note:** Any Class 1 equivalent acres must be reconverted to actual acres.

    Using the example provided for item 29(e):

    Example: If your public entity has 600 actual Class 2 acres with a Class 1 equivalency factor of 0.8, you entered 320 acres in column 29(e) because 400 acres x 0.8 = 320. However, you must select the remainder of your land (200 acres) as full-cost because you applied Class 1 equivalency to only a portion of your public entity's 600-acre landholding.

    The total actual acres included in item 29(c) and the actual acres in item 33 must equal the total number of directly owned and directly leased acres listed for your public entity in item 19. The directly owned and directly leased acres listed in item 19 are based on actual acres, not Class 1 equivalent acres. Therefore, if you use the Class 1 equivalent acres from item 29(e) to calculate the number of acres that must be selected as full-cost acres, you will arrive at a total number of acres that is less than the total owned and leased acres listed in item 19.

34. Total column 33(c). This is the number of actual full-cost acres your public entity directly owns and directly leases westwide. If your public entity exceeds its applicable nonfull-cost entitlement, all land your public entity directly owns and directly leases that is listed in item 17 must be selected on this form as either nonfull-cost, full cost, or not receiving **Reclamation irrigation water**. You can verify this by adding the total of column 29(c), item 32, and item 34. This total should equal the total number of directly owned and directly leased acres listed for your public entity in item 19.

Landholdings Summary

35. Enter your public entity's name again. (These forms are often photocopied, so it is necessary to have your public entity identified on each page.)

36. Enter the name of each district westwide in which your public entity holds land. Circle the district at which the

original form is filed if your entity is a multidistrict landholder.

37. For each district, enter the total number of acres your public entity directly owns that are NOT operated by a lessee or other operator. Obtain this information from item 4. Add the number of acres in item 37 and enter that number in the "TOTAL" column (far right column).

38. For each district, enter the total number of acres your public entity directly owns that ARE operated by a lessee or other operator. Obtain this information from item 6. Add the number of acres in item 38 and enter that number in the "TOTAL" column (far right column).

39. For each district, enter the total number of acres your entity directly owns in the district that are used for purposes as described in item 17, AND for all or a portion of which the answer in item 20(a), 20(b), or 20(c) is "yes." Obtain this information from item 17. Add the number of acres in item 39 and enter that number in the "TOTAL" column (far right column). This is the number of acres your entity directly owns westwide that are used for purposes as described in item 17 and for all or a portion of which your public entity receives revenue.

40. For each district, enter the total number of acres your entity directly leases in the district that are used for purposes as described in item 17, AND for all or a portion of which the answer in item 20(a), 20(b), or 20(c) is "yes." Obtain this information from item 17. Add the number of acres in item 40 and enter that number in the "TOTAL" column (far right column). This is the number of acres your entity directly leases westwide that are used for purposes as described in item 17 and for all or a portion of which your public entity receives revenue.

41. For each district, enter the total number of acres your public entity owns in the district that are designated as excess land. Obtain this information from item 26. Add the total number of acres in item 41 and enter that number in the "TOTAL" column (far right column).

42. For each district, enter the total number of acres your public entity holds in the district that are selected to receive Reclamation irrigation water at the full-cost rate. Obtain this information from item 33. Add the total number of acres in item 42 and enter that number in the "TOTAL" column (far right column).

Signatures

43. Read the attestation statements carefully and sign and date the form in ink. The statements concerning the reporting of changes in information, written leases, and the terms of such leases are requirements of Federal reclamation law.