



United States Department of the Interior

BUREAU OF RECLAMATION
PO Box 25007
Denver, Colorado 80225-0007

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IN REPLY REFER TO:

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Subject: Application of Acreage Limitation Provisions to Public Entities

Dear Ladies and Gentlemen:

To date, the Bureau of Reclamation has only partially implemented the acreage limitation provisions for public entities, which are found in the Act of July 7, 1970, Public Law 91-310 (1970 Act), and section 426.10 of Acreage Limitation Rules and Regulations (Regulations), 43 CFR¹ part 426. Recently, Reclamation completed its review of the legislative history for the 1970 Act and data about public entities that own or lease land in districts subject to the acreage limitation provisions. As a result of the review, Reclamation has made decisions regarding the full implementation of the public entity provisions.

Among other things, the 1970 Act and the Regulations provide that the acreage limitation provisions will not apply to public entity land that is farmed primarily in the direct furtherance of a nonrevenue producing function. The enclosure to this letter, which includes three appendices, explains how Reclamation will determine whether a public entity meets the revenue criterion. The enclosure also addresses the Reclamation Reform Act of 1982 (RRA) forms requirements for public entities and other matters regarding the application of the acreage limitation provisions to public entity land.

Reclamation will begin to fully implement the revenue criterion, as set forth in the enclosure, beginning January 1, 2005. Changes will be made to the RRA forms for the 2006 water year to facilitate the implementation. During the 2005 water year, public entities will need to provide additional information about their landholdings on an "information sheet" and attach it to the RRA forms they submit to districts. A copy of the information sheet is enclosed and can be found in Appendix 3. Reclamation will provide districts with supplies of the information sheet when the RRA forms for the 2005 water year are distributed this fall.

If you have any questions regarding the information provided in this letter or the enclosure to it, please contact the appropriate Reclamation office.

Sincerely,

Roseann Gonzales, Director
Office of Program and Policy Services

Enclosure

¹ Code of Federal Regulations

**APPLICATION OF THE
ACREAGE LIMITATION PROVISIONS TO
PUBLIC ENTITIES**

July 2004

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**APPLICATION OF THE
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The questions and answers below provide guidance for implementing the provisions in section 426.10 of the Acreage Limitation Rules and Regulations (Regulations), 43 CFR¹ part 426, and Public Law 91-310 (enacted July 7, 1970). These provisions address application of the acreage limitation provisions to public entities.

Reclamation Reform Act of 1982 (RRA) Forms Requirements for Public Entities

Question 1: Are public entities subject to the RRA forms requirements?

Answer: Public entities that hold (directly or indirectly own or lease) land in districts subject to the acreage limitation provisions are subject to the RRA forms requirements if the public entity's westwide landholdings (directly or indirectly owned or leased land) exceed the forms submittal threshold. Public entities that exceed the forms submittal threshold must include on their forms all such land for which they have responsibility.

Question 2: What is the RRA forms submittal threshold for public entities?

The forms submittal threshold for all public entities is 40 acres, regardless of the forms submittal category of the district(s) in which their land is located.

Question 3: Which level of a public entity is responsible for submitting RRA forms?

Public entities must select the level at which they wish to submit RRA forms (for example, field, regional, State). Each office at the selected level that has responsibility for land held by a public entity must disclose on Form 7-21PE (Declaration of Public Entity's Landholdings) all the land westwide for which it has responsibility, provided the RRA forms submittal threshold is exceeded. To determine if that threshold is exceeded, the office in question must consider the westwide landholdings for which it has responsibility. If a public entity owns or leases land through legal entities that are wholly or partially owned by a public entity, the public entity must also complete a Form 7-21PE-IND (Attachment Sheet for Form 7-21PE). Generally, public entities will not be permitted to change the level of the public entity that is responsible for submitting RRA forms.

Example

Public Entity ABC holds land in six districts subject to the acreage limitation provisions. Public Entity ABC's North Area Office is responsible for the land held in five of the six districts. Public Entity ABC's South Area Office is responsible for the land held in one of the six districts. Rather than Public Entity ABC completing RRA forms for the land in all six districts, it has selected the North Area Office and the South Area Office to submit forms. Accordingly, the North Area Office will disclose on Form 7-21PE the land the public entity holds in the five districts for which that office is responsible and submit the form to each of the five subject districts (assuming that land totals more than 40 acres). Since the South Area Office is responsible for the land in just one district, that office would disclose

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on Form 7-21PE the land in that district and submit the completed form to only that district (assuming that land totals more than 40 acres).

Requirement for Meeting the Revenue Criterion

Question 4: Public Law 91-310 and section 426.10 of the Regulations provide that the acreage limitation provisions will not apply to public entity land that is farmed primarily in the direct furtherance of a nonrevenue producing function. How will Reclamation determine whether a public entity meets the revenue criterion?

Answer: A revenue test will be applied to public entity land to determine if it meets the revenue criterion. More specifically, public entities that hold land in districts subject to acreage limitation will be required to answer the following revenue test question about their land, unless Reclamation specifically exempts some or all of the land from the test.

Revenue Test Question

Does your public entity receive any of the following for the land the public entity holds?

- (a) Money (*or its equivalent*) for any of the crop(s) produced?
- (b) Money (*or its equivalent*) for lease payments?
- (c) Any of the crop(s) produced, and all or some of the crop(s) is (are) then sold for money (*or its equivalent*)?

Note: For purposes of answering the above question, "land the public entity holds" means (1) land the public entity directly owns or leases, and (2) land owned or leased by a legal entity in which the public entity has a 100-percent interest.

In order to be considered as meeting the revenue criterion, a public entity must answer "no" to parts (a), (b), **and** (c) of the above revenue test question for all land that is subject to the test. In other words, if a public entity answers "yes" to either part (a), (b), **or** (c) for any of the land that is subject to the revenue test, **none** of the land subject to the test will be considered as meeting the revenue criterion. (See the answer to question 6 to find out what land is not subject to the revenue test.)

Question 5: How will a public entity be treated if it does not answer the revenue test question?

Answer: If a public entity holds land that is subject to the revenue test but the public entity does not answer the question or provide Reclamation with other "revenue" information, as requested, the public entity's land that is subject to the test will be considered not to meet the revenue criterion.

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Exemptions from the Revenue Test

Question 6: Will all public entity land be subject to the revenue test?

Answer: No. Certain public entity land will be exempt from the revenue test. More specifically, the land described in the first column of the following table is not subject to the test. An exemption from the revenue test applies regardless of whether a public entity receives revenue from the land. The second column of the table provides examples and additional explanatory information about the land described in the first column. More than one of the descriptions in the first column may apply to public entity land; however, land must meet only one of the descriptions in order to be considered exempt from the revenue test.

Exemptions from the Revenue Test	
Description	Examples/Remarks
1. Land directly or indirectly owned or leased by a Department of the Federal Government or a Federal agency.	<i>Examples:</i> (i) Department of the Interior, (ii) Forest Service, (iii) National Park Service.
2. Land directly or indirectly owned or leased by public school districts.	<i>Examples:</i> (i) Montgomery County School District, (ii) Kettering School District, (iii) School District R-5.
3. Land directly or indirectly <u>owned</u> by a public entity <u>before</u> January 1, 2005.	For land purchased by a public entity, the sale must have closed before January 1, 2005. For land otherwise acquired by a public entity, for example, through an involuntary acquisition, the transaction must have occurred before January 1, 2005.
4. Land directly or indirectly <u>leased</u> by a public entity <u>before</u> January 1, 2005.	"Leased before January 1, 2005," means the effective date of the lease agreement is before that date. If no effective date is specified in the lease, the date the lease was signed is considered to be the effective date.
5. Land directly or indirectly <u>owned</u> by a legal entity <u>after</u> December 31, 2004, and the public entity has <u>less than</u> a 100-percent interest in the legal entity.	<i>Example:</i> Corporation ABC purchased 500 acres of land on March 4, 2005. The Corporation receives Reclamation irrigation water and grows a crop that it sells for a profit. The State of California owns 25 percent of Corporation ABC. Since the State of California's interest in Corporation ABC is less than 100 percent, it would not be subject to the revenue test on this land.

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Exemptions from the Revenue Test	
Description	Examples/Remarks
6. Land directly or indirectly <u>leased</u> by a legal entity <u>after</u> December 31, 2004, and the public entity has <u>less than</u> a 100-percent interest in the legal entity.	"Leased after December 31, 2004," means the effective date of the lease agreement is after that date. If no effective date is specified, the date the lease was signed is considered to be the effective date.
7. Land a <u>public entity</u> directly or indirectly owns or leases that is <u>currently</u> used for:	
a. Corrections facilities.	<i>Examples:</i> Colorado State Penitentiary, Trinidad Correctional Facility, Folsom State Prison.
b. Hospital or similar facilities.	<i>Examples:</i> Pima County hospital in Tucson, Arizona (Kino Community Hospital); Colorado State Veteran's Nursing Home; Wyoming State Hospital.
c. Facilities for agricultural research, instruction, or education.	<i>Example:</i> Land owned by a State university or college that is used for agricultural research.
d. Wildlife mitigation refuges or habitats.	<i>Example:</i> Land owned by the State of New Mexico that is irrigated to raise a crop for sandhill cranes and other migratory birds.
e. Airports.	<i>Examples:</i> Airport land is irrigated to (i) meet dust control requirements, (ii) assure sound protection management, (iii) provide a security buffer, and/or (iv) landscaping.
f. Cemeteries.	
g. Golf courses.	
h. Water treatment, waste water facilities, and landfills.	<i>Examples:</i> Land for such facilities is irrigated to (i) meet dust control requirements, (ii) provide a security buffer, and/or (iii) landscaping.
i. Parks or recreation areas/facilities.	<i>Examples:</i> Oregon State parks, Jefferson County open space parks.
j. Residential assistance facilities.	Such facilities provide housing for residents, patients, etc. <i>Examples:</i> Utah State Developmental Center, half-way houses.

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Application of the Acreage Limitation Provisions

With respect to the revenue criterion, there are three types of public entity land: (1) land that is exempt from the revenue test, (2) land that meets the revenue criterion, and (3) land that does not meet the revenue criterion. The answers to questions 7 through 18 explain how the acreage limitation provisions and the RRA forms requirements apply to each type of land. The conclusions in the answers are summarized in the table in Appendix 1 and illustrated in the example in Appendix 2.

Land Is Exempt from the Revenue Test

Question 7: How do the acreage limitation provisions apply to public entity land that is exempt from the revenue test?

Answer: The acreage limitation provisions do not apply directly to a public entity with respect to land that is exempt from the revenue test.

Question 8: Do the RRA forms requirements apply to public entities that hold land that is exempt from the revenue test?

Answer: Yes. Public entities must include land that is exempt from the revenue test on Form 7-21PE (and Form 7-21PE-IND, if applicable), and such land must also be considered in determining whether a public entity exceeds the 40-acre RRA forms submittal threshold. (Also see the answers to questions 1, 2, and 3.)

Question 9: If a public entity leases land that is exempt from the revenue test to other parties, does the land still need to be counted against the lessee's acreage limitation entitlements?

Answer: Yes. Even if public entity land is exempt from the revenue test, lessees of such land must count the land against both their ownership and nonfull-cost entitlements.

Land Meets the Revenue Criterion

Question 10: How do the acreage limitation provisions apply to public entity land that meets the revenue criterion?²

Answer: The acreage limitation provisions do not apply directly to a public entity with respect to land that is considered to meet the revenue criterion.

² Keep in mind that in order to meet the revenue criterion, the public entity must not receive revenue from any of the land that is subject to the revenue test. If any portion of a public entity's land that is subject to the test provides the public entity with revenue, then none of the public entity's land that is subject to the test is considered as meeting the revenue criterion.

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Question 11: Do the RRA forms requirements apply to public entities that hold land that meets the revenue criterion?

Answer: Yes. Public entities must include land that meets the revenue criterion on Form 7-21PE (and Form 7-21PE-IND, if applicable), and such land must also be considered in determining whether a public entity exceeds the 40-acre RRA forms submittal threshold. (Also see the answers to questions 1, 2, and 3.)

Question 12: If a public entity leases land that meets the revenue criterion to other parties, does the land still need to be counted against the lessee's acreage limitation entitlements?

Answer: Yes. Even if public entity land meets the revenue criterion, lessees of such land must count the land against both their ownership and nonfull-cost entitlements.

Land Does Not Meet the Revenue Criterion

Question 13: How do the acreage limitation provisions apply to land that does not meet the revenue criterion?³

Answer: Land that does not meet the revenue criterion is subject to the acreage limitation provisions.

Question 14: What acreage limitation status and entitlements apply to a public entity that holds land that does not meet the revenue criterion?

Answer: A public entity that is subject to prior law will be treated as a prior law recipient, with a 160-acre ownership entitlement and a 160-acre nonfull-cost entitlement. A public entity that is subject to the discretionary provisions will be treated as a limited recipient, with a 640-acre ownership entitlement, and a 320-acre nonfull-cost entitlement if the public entity received Reclamation irrigation water on or before October 1, 1981, or a zero-acre nonfull-cost entitlement if the public entity did not receive water by that date.

Question 15: What land is to be counted against a public entity's acreage limitation entitlements?

Answer: Public entities must count land that does not meet the revenue criterion against their acreage limitation entitlements.

³ Keep in mind that in order to meet the revenue criterion, the public entity must not receive revenue from any of the land that is subject to the revenue test. If any portion of a public entity's land that is subject to the test provides the public entity with revenue, then none of the public entity's land that is subject to the test is considered as meeting the revenue criterion.

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Question 16: How do the RRA forms requirements apply to a public entity that holds land that does not meet the revenue criterion?

Answer: Public entities must include land that does not meet the revenue criterion on Form 7-21PE (and Form 7-21PE-IND, if applicable), and such land must also be considered in determining whether a public entity exceeds the 40-acre RRA forms submittal threshold. (Also see the answers to questions 1, 2, and 3.)

Question 17: How will Reclamation attribute public entity land that does not meet the revenue criterion?

Answer: The office that has been selected to complete RRA forms for a public entity is considered either a limited recipient (discretionary provisions) or a prior law recipient (prior law) and is attributed with all the land included on its RRA form(s) that does not meet the revenue criterion. The acreage limitation entitlements set forth in the answers to question 14 apply on a westwide basis to the office that will be attributed with the land.

Question 18: If a public entity leases land that does not meet the revenue criterion to other parties, does the land still need to be counted against the lessee's acreage limitation entitlements?

Answer: Yes. Lessees of such land must count the land against both their ownership and nonfull-cost entitlements.

Effective Date for Implementing the Revenue Criterion

Question 19: When will Reclamation begin to apply the revenue test to public entity land?

Answer: Reclamation will begin to apply the revenue test, as set forth herein, beginning January 1, 2005.

Public Entity RRA Forms and Public Entity Information Sheet

Question 20: How will the revenue test question be provided to public entities?

Answer: The RRA forms for the 2006 water year will be revised to incorporate the revenue test question and other changes needed for full implementation of the acreage limitation provisions for public entities. In the meantime, public entities will be required to provide additional information about their landholdings on an information sheet and attach it to the RRA forms they submit to districts. (See Appendix 3.)

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Other Issues Related to Public Entities

Question 21: Is there a limit on the amount of land that public entities can own on Reclamation projects?

Answer: No. Public entities are permitted to purchase an indefinite amount of land. However, Public Law 91-310 and the Regulations do limit the number of acres of land on which public entities may receive Reclamation irrigation water. More specifically, the acreage limitation provisions apply to public entity land that is farmed primarily for a revenue producing purpose.

Question 22: Can public entity land change its status with respect to the revenue criterion?

Answer: Yes, for example, if public entity land currently does not meet the revenue criterion, it will be subject to the acreage limitation provisions. However, if circumstances change, and subsequently the land meets the revenue criterion, at that point, the land will no longer be subject to the acreage limitation provisions. When public entity land changes status with respect to the revenue criterion, this is considered a landholding change. Accordingly, the public entity must submit a new RRA form within 60 calendar days of the change. (See RRA Fact Sheet 11 for more information regarding landholding changes.)

Question 23: Are public entities that do not exceed the 40-acre RRA forms submittal threshold exempt from the revenue test?

Answer: No. The revenue criterion applies to these public entities in the same way it does all other public entities. If Reclamation becomes aware of such public entities, the public entity will be required to answer the revenue test question for any of its land that is not specifically exempted from that test.

Question 24: A public entity owns land that is subject to the acreage limitation provisions because the land does not meet the revenue criterion. If the public entity should acquire land that was nonexcess to the previous owner but that is in excess of the public entity's ownership entitlement, how is this land to be treated?

Answer: The answer depends on whether or not the acreage limitation provisions also apply to the newly acquired land. In this case, the public entity already owns land that does not meet the revenue criterion, so the "new" land also does not meet that criterion. However, if the "new" land is exempt from the revenue test (for example, used for an airport), the land would be eligible to receive Reclamation irrigation water despite the fact that the total number of owned acres exceeds the public entity's ownership entitlement.

If the newly acquired land is not exempt from the revenue test, the acreage limitation provisions would apply. In that case, the public entity would be considered as having purchased land in

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excess of its ownership entitlement. Accordingly, the public entity would be required to make an excess land designation, and the land so designated would be ineligible to receive Reclamation irrigation water.

Question 25: How do the sales price approval requirements in the RRA and the Regulations apply if a public entity sells some or all of its land?

Answer: Public entities are not required to obtain price approval when they sell their land. This is the case regardless of whether the land meets the revenue criterion, is under recordable contract, was formerly excess, or was acquired involuntarily. As long as the land is sold to an eligible buyer, it is eligible to receive Reclamation irrigation water regardless of the price at which it was sold.

Question 26: Do the sales price approval requirements apply if a public entity purchases land that was excess in the previous owner's holding?

Answer: Yes. The sales price approval requirements apply when public entities purchase land that was excess in the previous owner's holding.

Question 27: Are districts "public entities?"

Answer: For acreage limitation purposes, districts are considered to be public entities.

Question 28: Is there any limit on the amount of land a landholder can lease from a public entity?

Answer: No, a landholder may lease an unlimited amount of land from a public entity; however, the land will be counted against both the landholder's ownership entitlement and nonfull-cost entitlement. Any public entity land leased in excess of the landholder's ownership entitlement will not be eligible to receive Reclamation irrigation water.

SUMMARY

APPLICATION OF THE ACREAGE LIMITATION PROVISIONS TO PUBLIC ENTITY LAND

Type of Land	Acreage Limitations	RRA Forms Requirements	Lessees of Land
<p>Land is exempt from the revenue test.</p>	<p>With respect to the public entity, the acreage limitation provisions do not apply to land that is exempt from the revenue test. Accordingly, such land is not attributed against the public entity's acreage limitation entitlements.</p>	<p>The public entity must include land that is exempt from the revenue test on RRA forms and consider the land when making forms submittal threshold determinations.</p>	<p>Lessees must include land that is exempt from the revenue test on RRA forms and must count such land toward both their ownership and nonfull-cost entitlements.</p>
<p>Land meets the revenue criterion. <i>Note:</i> In order to meet the revenue criterion, the public entity must not receive revenue from any of the land that is subject to the revenue test. If any portion of a public entity's land that is subject to the test provides the public entity with revenue, then none of the public entity's land that is subject to the test is considered as meeting the revenue criterion.</p>	<p>With respect to the public entity, the acreage limitation provisions do not apply to land that meets the revenue criterion. Accordingly, such land is not attributed against the public entity's acreage limitation entitlements.</p>	<p>The public entity must include land that meets the revenue criterion on RRA forms and consider the land when making forms submittal threshold determinations.</p>	<p>Lessees must include land that meets the revenue criterion on RRA forms and must count such land toward both their ownership and nonfull-cost entitlements.</p>
<p>Land does not meet the revenue criterion. <i>Note:</i> In order to meet the revenue criterion, the public entity must not receive revenue from any of the land that is subject to the revenue test. If any portion of a public entity's land that is subject to the test provides the public entity with revenue, then none of the public entity's land that is subject to the test is considered as meeting the revenue criterion.</p>	<p>Land is subject to the acreage limitation provisions.</p> <p>Acreage Limitation Status and Entitlements</p> <p><i>Prior law</i></p> <p>Prior law recipients – Ownership entitlement – 160 acres; Nonfull-cost entitlement – 160 acres.</p> <p><i>Discretionary provisions</i></p> <p>Limited recipients – Ownership entitlement – 640 acres; Nonfull-cost entitlement – 320 acres (for pre-10/1/81 recipients) and zero acres (for post 10/1/81 recipients).</p> <p>Land Counted Against Entitlements</p> <p>Public entities must count any land that does not meet the revenue criterion against their acreage limitation entitlements. (See "Note" in the preceding column.)</p> <p>Attribution</p> <p>Land is attributed (on a westwide basis) toward the acreage limitation entitlements of the level of the public entity that has been selected to disclose the land on RRA forms.</p>	<p>The public entity must include land that does not meet the revenue criterion on RRA forms and consider the land when making forms submittal threshold determinations.</p>	<p>Lessees must include land that does not meet the revenue criterion on RRA forms and must count such land toward both ownership and nonfull-cost entitlements.</p>

EXAMPLE

APPLICATION OF THE ACREAGE LIMITATION PROVISIONS TO PUBLIC ENTITIES

Facts: ► Public Entity ABC, which is not a Federal agency or a public school district, first received Reclamation irrigation water in 1995.

► Public Entity ABC owns the following land in districts subject to the discretionary provisions.

Parcel	# of Acres	Notes	Is Land Subject to Acreage Limitation?
1.	100	Land was purchased in District 1 in April 2000.	No, because the land is exempt from the revenue test. More specifically, the land was purchased before January 1, 2005.
2	200	Land was purchased in District 1 in October 2005. Public Entity ABC builds a public golf course on the land.	No, because the land is exempt from the revenue test. More specifically, the land is used for a public golf course.
3	300	Land is purchased in District 2 in August 2005. Public Entity ABC leases the land to Farmer Jones. Pursuant to the lease agreement, Farmer Jones pays Public Entity ABC \$1,000 each year the lease agreement is in effect.	Yes. The land is not exempt from the revenue test. The land does not meet the revenue criterion because Public Entity ABC must answer "yes" to part (b) of the revenue test question. That is, Public Entity ABC receives money from Farmer Jones as payment for leasing the entity's land.
4	40	Land is purchased in District 1 in November 2005. Public Entity ABC is not farming the land, nor leasing it out.	Public Entity ABC is able to answer "no" to all three parts of the revenue test question for parcel 4. Nevertheless, parcel 4 is not considered as meeting the revenue criterion because parcel 3, which also is subject to the revenue test, does not meet the revenue criterion. More specifically, none of a public entity's land that is subject to the revenue test will be considered as meeting the revenue criterion if a public entity answers "yes" to part (a), (b), or (c) for any land that is subject to the test. Since Public Entity ABC must answer "yes" to part (b) of the revenue test question for parcel 3, this also affects parcel 4. Land that is exempt from the revenue test is not affected by land that is not exempt from the test. In this example, parcels 1 and 2 are exempt from the revenue test. Therefore, they are not affected by parcel 3. Parcel 4 is not exempt from the revenue test, so it is affected by parcel 3. Accordingly, parcel 4 is not considered as meeting the revenue criterion and is subject to the acreage limitation provisions.

Summary:

Acreage Limitation Status and Entitlements	Land Counted Against Entitlements	RRA Forms Requirements
Public Entity ABC is a limited recipient with a 640-acre ownership entitlement and a zero-acre nonfull-cost entitlement.	Public Entity ABC owns a total of 640 acres. Of this, the acreage limitation provisions apply to the 300 acres in parcel 3 and 40 acres in parcel 4. Therefore, Public Entity ABC must count 340 acres against both its 640-acre ownership entitlement and its zero-acre nonfull-cost entitlement. (The acreage limitation provisions do not apply to the land in parcels 1 and 2 because they are exempt from the revenue test.) In addition, Farmer Jones must count the 300 acres in parcel 3 that it leases from Public Entity ABC against both his ownership and nonfull-cost entitlements.	Public Entity ABC needs to disclose the acreage in parcels 1 and 2 (land exempt from the revenue test) and the acreage in parcels 3 and 4 (land that does not meet the revenue criterion) on Form 7-21PE. Since all 340 acres of Public Entity ABC's land that is subject to the acreage limitation provisions exceeds its zero-acre nonfull-cost entitlement, the entity will need to select this acreage as being subject to the full-cost water rate. In addition, Farmer Jones must include the 300 acres (parcel 3) that he leases from Public Entity ABC in the "land directly owned" section of his RRA form.

PUBLIC ENTITY INFORMATION SHEET - 2005 WATER YEAR

Answer the following questions for your public entity and attach the completed sheet to the Form 7-21PE (Declaration of Public Entity's Landholdings) or Form 7-21VERIFY (Verification of Landholdings) the public entity is submitting for the 2005 water year.

1. Name of the public entity _____

YES	NO

2. Is this public entity a Department of the Federal Government or a Federal agency?

YES	NO

3. Is this public entity a public school district?

4. If the answer to the question in either item 2 or item 3 is "yes," proceed to item 12. If the answers to both item 2 and item 3 are "no," proceed to item 5.

5. Did this public entity, or a legal entity in which this public entity has a 100-percent interest, acquire land after December 31, 2004? If so, list the district(s) in which the land is located and the number of acres owned in each district. If "no," proceed to item 6.

District Name	Number of Acres
TOTAL NUMBER OF ACRES ACQUIRED AFTER DECEMBER 31, 2004	

6. Did this public entity, or a legal entity in which this public entity has a 100-percent interest, lease land after December 31, 2004? If so, list the district(s) where the leased land is located and the number of acres leased in each district. *Note:* Use the effective date of the lease agreement when determining whether the land was leased after December 31, 2004. If no effective date is specified in the lease, use the date the lease was signed.

District Name	Number of Acres
TOTAL NUMBER OF ACRES LEASED AFTER DECEMBER 31, 2004	

7. If no land is listed in item 5 and no land is listed in item 6, proceed to item 12. If land is listed in either item 5 or item 6, proceed to item 8.

YES	NO

8. Is any or all of the land listed in the answers to items 5 and 6 currently used for purposes other than those listed below?

- ▶ 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 assistance facilities

