

FORM 7-2184 2026

CERTIFICATION OF RELIGIOUS OR CHARITABLE ORGANIZATION'S LANDHOLDINGS (Discretionary Provisions)

BUREAU OF RECLAMATION

Districts must complete the "District Name" and "Date Received" boxes.

District Name:

DATE RECEIVED:

Do not use this form after December 31, 2026. It is important that you read the separate instructions that accompany this form before completing it. If you did not receive these instructions, please contact your district office. Type or print in ink. Date and initial crossouts and corrections. Visit www.usbr.gov/rra for more information.

ORGANIZATION INFORMATION

1. Your organization's name:

2(a). Your organization's street address or rural route number, city, state, and zip code:

2(b). Mailing address if different from street address:

3(a). Telephone number where questions can be directed: ()

3(b). Contact person:

4(a). Name of state(s) or country(ies) where your organization is established or registered:

4(b). Employer Identification Number (EIN):

5(a). Complete name of central organization to which your organization is affiliated (if any):

5(b). Subdivisions affiliated with this organization (if any). Refer to the separate instructions for further guidance. NOTE: If you include any subdivisions, those subdivisions must be considered when reference is made to your organization for the remainder of this form. For additional space, use attachments:

6. Other names, or entities' names, through which your organization holds 100-percent interest in irrigable and/or irrigation land. For additional space, use attachments.

7. Is your organization exempt under Section 501 of the Internal Revenue Code? ☐ YES ☐ NO If you answer "no" to this question or upon request cannot provide proof of your tax exempt status: **stop**, this is not the proper form to complete. Please contact the appropriate Reclamation office immediately for guidance.

8. (a) Is any part of your organization's agricultural produce or the proceeds of the sales of such produce used for other than charitable purposes?☐ YES ☐ NO(b) Is any irrigable and/or irrigation land held by your organization operated or leased by a party other than your organization, a subdivision of the organization, or a more central organization of the same affiliation?☐ YES ☐ NO

(c) Does any part of your organization's net earnings accrue to the benefit of any private shareholder or individual?

☐ YES ☐ NO

IF YOU ANSWER YES TO 8(a), 8(b), OR 8(c): **STOP**, THIS IS NOT THE PROPER FORM TO COMPLETE. PLEASE CONTACT THE APPROPRIATE RECLAMATION OFFICE IMMEDIATELY FOR FURTHER GUIDANCE.

9. **Acreage limitation status** – Please check one of the following boxes and provide the requested information for that box:☐ Your organization holds or held land directly in a district after that district conformed to the discretionary provisions. Name of district that conformed: _____☐ Your organization submitted an irrevocable election to conform to the discretionary provisions. List one district where that irrevocable election was filed: _____☐ Your organization only indirectly holds or held land in a district after that district conformed to the discretionary provisions and your organization currently submits or has submitted a "Certification of Religious or Charitable Organization's Landholdings" (Form 7-2184) to that district. Name of district: _____☐ Other, please describe: _____

10. ORGANIZATION'S NAME:

11. LAND YOUR ORGANIZATION DIRECTLY OWNS

List all irrigable and/or irrigation land parcels westwide that are 100-percent owned by your organization. Include land your organization leases from a public entity here *instead of including it under item 14*. Identify such land as leased from a public entity and include the name of that public entity after the legal description of the land. For additional space, use Form 7-21CONT-O or your own similar continuation sheet.

(a) District Name	(b) Legal Description of Land Parcel(s) or Assessor's Parcel Number(s) <small>(There is space to list six different parcels [one parcel per line] if they all are operated by the same natural person or entity in the same district. For each land parcel that is directly owned by any subdivision listed in item 5[b], include the name of that subdivision.)</small>	(c) Operated by: (check one)				(d) Identification of the Lessee, Sublessee, or Other Operator		Lease Information		(g) Number of Acres
		Self	Lessee/ Sublessee	Other				(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			
					Name:	/ /	/ /			
					Address:	/ /	/ /			
						/ /	/ /			
					Telephone:	/ /	/ /			
					<input type="checkbox"/> Not receiving Reclamation irrigation water	/ /	/ /			
					<input type="checkbox"/> Land involuntarily acquired	/ /	/ /			

12.

TOTAL NUMBER OF ACRES YOUR ORGANIZATION DIRECTLY OWNS

13. ORGANIZATION'S NAME:**14. LAND YOUR ORGANIZATION DIRECTLY LEASES FROM ANOTHER PARTY**

List all irrigable and/or irrigation land parcels westwide that your organization leases from another party. Do not include land your organization leases from a public entity here. Such land is to be included under item 11. Include the sublessor's name and the landowner's name in column (d) if your organization subleases from a sublessor. Include the farm operator's name in column (d) if the land is operated by a farm operator. You must complete all columns except column (g) if your organization subleases land parcels to others and provide the sublessee's name and the landowner's name in column (d). For additional space, use Form 7-21CONT-L or your own similar continuation sheet.

(a) District Name	(b) Legal Description of Land Parcel(s) or Assessor's Parcel Number(s) (For each land parcel that is directly leased by any subdivision listed in item 5[b], include the name of that subdivision.)	(c) Operated by: (check one)		(d) Landowner's Name (If the land has been subleased or is operated by a farm operator, see the above instructions for other needed names.)	Lease Information		(g) Number of Acres
		Self	Other		(e) Starting Date (m/d/yr)	(f) Ending Date (m/d/yr)	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
					/ /	/ /	
15. TOTAL NUMBER OF ACRES YOUR ORGANIZATION DIRECTLY LEASES							

16. LAND YOUR ORGANIZATION INDIRECTLY OWNS OR LEASES THROUGH OTHER ENTITIES

List all entities that hold irrigable and/or irrigation land in which your organization owns a part (less than 100-percent) interest, and all trusts and estates in which your organization owns up to and including 100-percent interest. You will have to enter an entity's name on more than one line if it holds irrigable and/or irrigation land in more than one district. Obtain a copy of the entity's completed Form 7-2181 or Form 7-2191, or a copy of the trust's or estate's completed Form 7-21TRUST to ensure the accuracy of the information you provide. For additional space, use Form 7-21CONT-I or your own similar continuation sheet.

(a) District Name	(b) Name of Entity	(c) Entity Employer Identification Number	(d) Percentage of Interest This Organization Owns in Each Entity	(e) Number of Acres Owned by the Entity in Each District	(f) Owned Acreage Attributable to This Organization's Interest in the Entity (d X e)	(g) Number of Acres Leased by the Entity in Each District	(h) Double-Counting Adjustments		(i) Leased Acreage Attributable to This Organization's Interest in the Entity
							(1) Owned Acreage in (g)	(2) Adjusted Acres [g minus h(1)]	

17. TOTAL NUMBER OF ACRES YOUR ORGANIZATION INDIRECTLY OWNS**18. TOTAL NUMBER OF ACRES YOUR ORGANIZATION INDIRECTLY LEASES**

19. ORGANIZATION'S NAME:

LANDHOLDINGS SUMMARY

Circle the district at which the original form is filed if your organization is a multidistrict landholder.

20. DISTRICT NAME(S):										TOTAL
21. Total directly owned acres:										
22. Total indirectly owned acres:										
23. Total owned acres (item 21 plus item 22):										*
24. Total directly leased acres:										
25. Total indirectly leased acres:										
26. Total leased acres (item 24 plus item 25):										
27. Total owned and leased acres (item 23 plus item 26):										**

* NOTE: You need to complete Form 7-21XS for your organization if this total exceeds your organization's ownership entitlement. If some of this land was designated as excess by the seller and your organization purchased it without sales price approval by Reclamation, you must designate that land as excess on Form 7-21XS, even if your organization does not exceed its ownership entitlement. You must complete a Form 7-21XS if your organization owns any land designated as excess for any reason (for example, your organization designated involuntarily acquired land as excess).

** NOTE: You need to complete Form 7-21FC for your organization if this total exceeds your organization's nonfull-cost entitlement AND your organization directly or indirectly leases land.

28. SIGNATURE

Attention: This certificate must be signed and dated. Read the following paragraphs before signing.

Under the provisions of 18 U.S.C. 1001, it is a crime punishable by 5 years imprisonment or a fine of up to \$10,000, or both, for any person to knowingly and willfully submit or cause to be submitted to any agency of the United States any false or fraudulent statement(s) as to any matter within the agency's jurisdiction. False statements by the landowner or lessee will also result in loss of eligibility. Eligibility can only be regained upon the approval of the Commissioner.

Signature of Officer or Authorized Agent of the Certifying Organization

Date

Office Held

I attest that the information provided herein is true, accurate, and complete to the best of my knowledge and agree that **any change** in the landholdings information contained in this certification will be provided verbally to all districts named **within 30 calendar days** of such change, and that **new forms** will be submitted **within 60 calendar days** of such change. I further attest that any leases of land receiving irrigation water to which your organization is a party are in writing and have terms that do not exceed 10 years, except perennial crops leases which cannot exceed 25 years and must have written approval from the Bureau of Reclamation. I also attest that, in my best judgment, the rent paid on any land leased by or from your organization that is receiving irrigation water reflects the reasonable value of the irrigation water to the productivity of the land.

This certification is required by Public Law 97-293. Failure to certify can result in prosecution and/or loss of water deliveries from Federal reclamation projects. Information obtained in this certification is protected by the Privacy Act of 1974, system of records notice INTERIOR/WEBR-31, and will be used to administer the acreage limitation provisions of Federal reclamation law. The Secretary of the Interior or the district may require additional information in order to administer these laws. The Secretary may also require a copy of your lease(s).

PLEASE RETURN THIS FORM TO THE APPROPRIATE DISTRICT OFFICE(S).