



APPLICATION FOR AGRICULTURAL LAND

7-36-20. and Regulation 3.6.5.27 of the Property Tax Code. Special method of valuation: land used primarily for agricultural purposes. The value of land used primarily for agricultural purposes shall be determined based on the land's capacity to produce agricultural products. The burden of demonstrating primary agricultural use is on the owner of the land. The owner must provide objective evidence of bona fide agricultural use for the year preceding the year in which application is made for the land to be considered for agricultural valuation rates.

Owner's Name: _____ Account# _____

Total acreage: _____ Legal Description: _____

Phone #: _____ Email: _____

GRAZING LAND:

How many acres are used for grazing? _____

Is the land grazed by livestock you own? **Yes or No**

If **YES**, please provide your livestock account# **P** _____.

If **NO**, you are required to submit a current lease agreement upon submission of this application.

IRRIGATED LAND:

How many acres of land are irrigated? _____

Is the land used for your own crops? Yes or No

If **YES**, what type of crop/s? _____

If **NO**, you are required to submit a current lease agreement upon submission of this application.

ADDITIONAL QUESTIONS: *The following questions determines the use of the land during the year preceding the year for which the application is made.*

Whether the land was held for speculative land subdivision and sale or has been subdivided? Yes or No

Whether the land was used for recreational purposes and if so, how? _____

Whether the land was used for commercial purposes of a nonagricultural character and if so, how?

_____ I agree to provide the Assessor with supporting documentation in the form of my Federal Income Tax Return for the purposes of determining the income derived from the above-described land/s used for the commercial sale of agricultural products.

_____ I agree and are subject to an onsite field inspection conducted by an Assessor's Office Appraiser.

_____ I hereby swear and affirm that I am the owner of the above-described land and that the information contained in this application is true and correct to the best of my knowledge and do so under pains and penalties of perjury.

_____ I hereby apply to have the described land as land used primarily for agricultural purposes following Section 7-36-20 and Regulation 3.6.5.27 of the Property Tax Code. As per State Statute 7-38-8 (g), any person making false statements, is guilty of a misdemeanor and shall be punished with the imposition of a fine of not more than \$1,000.

Signature of Applicant: _____ Date: _____

OFFICE USE ONLY

- All required documents submitted
- Field check conducted
- Final Valuation status _____
- Assessor approval Yes or No

Assessor signature: _____ Date: _____

Date Stamp:

Additional space for property owners with multiple parcels:

Owner's Name: _____

Account#: _____

Total acreage: _____ Legal Description: _____

Acreage for grazing: _____ Acreage for irrigated land: _____

Owner's Name: _____

Account#: _____

Total acreage: _____ Legal Description: _____

Acreage for grazing: _____ Acreage for irrigated land: _____

Owner's Name: _____

Account#: _____

Total acreage: _____ Legal Description: _____

Acreage for grazing: _____ Acreage for irrigated land: _____

Owner's Name: _____

Account#: _____

Total acreage: _____ Legal Description: _____

Acreage for grazing: _____ Acreage for irrigated land: _____



JESSE LUCERO
COUNTY ASSESSOR

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DATE RECEIVED

AGRICULTURAL APPLICATION ACKNOWLEDGEMENT

____ Per New Mexico State Statues 7-36-20 Regulations 3.6.5.27 Paragraph B “The burden of demonstrating agricultural use is on the owner”.

____ Property is a minimum of 58.8ac

____ Property is adequately fenced and gated/cattle guard to maintain livestock

____ Water source on property

____ Evidence of Livestock

____ If less than 40ac, land is contiguous with larger/approved Agricultural property

____ Acknowledge that a Livestock report (blue form) needs to be submitted yearly by due date

____ Acknowledge that both Lessor & Lessee need to submit a livestock report (blue form) yearly, by due date, to maintain/keep Special Method Ag Rate

____ Acknowledge that there is a penalty if the livestock form is not submitted, by the due date, being the removal of special method for the land and/or 5% penalty on livestock.

Signature of Applicant

