



**OFFICE OF THE
GRANT COUNTY ASSESSOR
PO BOX 972
SILVER CITY, NM 88062**

January 1, 2026

Dear Property Owner,

Property owners may be eligible for the ***Special Method of Valuation*** for land if the land is used primarily for agricultural purposes. ***Agricultural Use*** means the use of land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry, captive deer or elk, or fish.

The owner of the land bears the burden of demonstrating that the use of the land is primarily agricultural. The property owner must submit objective evidence that the land is used for the production of agricultural products, and that the agricultural products were:

- Produced for sale or subsistence in whole or part; or
- Used by others for sale or resale; or
- Used, as feed, seed, breeding stock, or to produce other such products which other products were to be held for sale or subsistence

The land may also qualify if the use of the land meets the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government, or if the owner of the land is resting the land to maintain its capacity to produce such products in subsequent years. The owner may rest the land for up to three consecutive years.

Land used for grazing will be classified as one of two classes consistent with Property Tax Division General Order No. 22-20 dated November 22, 2022. For Grant County Class A grazing land, the parcel of land supports 8 animal units per section, which means at least 80 acres per animal unit. For Grant County Class B grazing land, the parcel of land supports 12 animal units per section, which means at least 53.3 acres per animal unit.

You may apply by submitting an **APPLICATION FOR AGRICULTURAL CLASSIFICATION** to the County Assessor's Office within 30 days of the official mailing date of the Assessor's Notice of Value. Applications are available in our office or online at www.grantcountynm.gov.

If you have any questions regarding the application process, please contact the Assessor's Office at 575-574-0030.

Sincerely,

Misty A. Trujillo
County Assessor



GRANT COUNTY ASSESSOR'S OFFICE
PO BOX 972, SILVER CITY, NM 88062
OFFICE: 575-574-0030 FAX: 575-574-0074
www.grantcountynm.gov

COUNTY ASSESSOR
Misty A. Trujillo

TAX YEAR: 2026

APPLICATION FOR AGRICULTURAL CLASSIFICATION (7-36-20 NMSA)

This application must be completed and returned to this office **no later than thirty days** after the date of mailing by the Assessor of the Notice of Value. Once land is valued under the agricultural classification, an application does not need to be made in subsequent tax years as long as there is no change in the use of the land.

The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. The owner of the land bears the burden of demonstrating that the use of the land is primarily agricultural. This burden cannot be met without submitting objective evidence.

INFORMATION THAT SUPPORTS THE DETERMINATION OF AGRICULTURAL USE CAN BE (please attach):

- Livestock Rendition Form
- Current leases or use agreements
- Any documentation to support sales or donation of agricultural products
- Schedule F (Form 1040 Profit of Loss from Farming, Federal Income Tax)

OWNER NAME: _____ PHONE#: _____

ADDRESS: _____

DOING BUSINESS AS (If same as above, write same): _____

LEGAL DESCRIPTION OF LAND OR ACCOUNT NUMBER(S): _____

What was the use of land during the year preceding this application? _____

Was the land held for speculative land subdivision and sale or was land subdivided? YES ☐ NO ☐

Was the land used for commercial purposes of a non-agricultural nature? YES ☐ NO ☐

Was the land used for recreation? YES ☐ NO ☐

Was the land leased? YES ☐ NO ☐

TYPE OF AGRICULTURAL USE IS: GRAZING _____ # OF ACRES _____ FARMING _____ # OF ACRES _____

ADDITIONAL REQUIREMENTS FOR GRAZING LAND:

- The land must be stocked with livestock that are reported to the county assessor for valuation.
- The parcel of land must contain the minimum number of acres capable of sustaining one animal unit as established by the New Mexico Property Tax Division. For Grant County Class A grazing land, the parcel of land must support 8 animal units per section, which means at least 80 acres per animal unit. For Grant County Class B grazing land, the parcel of land must support 12 animal units per section, which means at least 53.3 acres per animal unit.
- If **GRAZING**, please attach *Livestock Rendition Form* or a copy of a *Grazing Lease*.

I hereby swear or affirm that the information provided is true and correct to the best of my knowledge and belief. I agree to provide to the Assessor, upon request, specific information from my Federal Income Tax returns for the purpose of determining the income derived from the above described lands from the commercial sale of agricultural products.

SIGNATURE: _____

DATE: _____ PHONE NUMBER: _____

=====

DATE RECEIVED: _____ APPROVAL: YES _____ NO _____