January 1, 2020

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 or breeding stock, 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. 19-62 dated November 27, 2019. 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 mail date of the Assessor’s Notice of Value. Application is 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,

Raul S. Turrieta
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 or 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 NUMBERS(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 _____

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