



Río Arriba County Assessor

*Joaquín Valdez
County Assessor
Tierra Amarilla/Espanola*

*Donald Valdez
Deputy Assessor
Tierra Amarilla/Espanola*

Application for Agricultural Use of Land

Re: Special Method of Valuation for Agricultural Property

Dear Property Owner,

Thank you for your interest in applying for the "Special Method of Valuation on your agricultural property. In order to apply, we ask that you fill out the required form and return it to the Assessor's Office no later than thirty days after the mailing of the Notice of Valuation to be eligible for the current tax year.

Please note that to be for the Special Method of Valuation for land used primarily for agricultural purposes; 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 that:

- 1) The plants, crops, trees, forest products, orchard crops, livestock, captive deer or elk, poultry or fish which were produced or which were attempted to be produced through use of the land were:
 - a. Produced for sale or subsistence in whole or in part; or
 - b. Used by others for sale or resale; or
 - c. Used, as feed, seed, or breeding stock, to produce other such products which other products were to be held for sale or subsistence
- 2) The use of the land met the requirements for payment or other compensation pursuant to a soil conservation program under an agency of the federal government;

There must also be evidence of bona fide primary agricultural use of land for the tax year preceding the year of application.

Information that supports the determination of agricultural use can be;

1. Livestock Declaration. (note that all Livestock are to be reported to the County Assessor)
2. Current leases or use agreements.
3. Any documentation to support sales of donation of agricultural products.
4. Schedule F form (Farming profit/loss) from income tax reports.
5. **Special Method of Agriculture for grazing purposes require the livestock owner to be current on their livestock account in order for the land owner to qualify for grazing. It is the responsibility of the property owner to make sure the property taxes on the livestock account are up to date.**

Application shall be made under oath, and shall be in a form and contain the information required by the department (division) regulations. Most applications are processed in the growing season of the year and the office will be contacting you in regards to the determination of the application.

Your cooperation is greatly appreciated and will allow us to process your application in an efficient and timely manner.

If you have any questions regarding the application process, you are encouraged to contact the Assessor's Office at (575) 588-7726 or visit either of our locations. Additional information and forms are provided on our website at www.rio-arriba.org/departments_and_divisions/assessor.

*Tierra Amarilla ♦ P.O. Box 277 ♦ Tierra Amarilla, New Mexico 87575 ♦ Phone (575) 588-7726
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**RIO ARRIBA COUNTY ASSESSOR'S OFFICE
APPLICATION FOR AGRICULTURAL USE OF LAND**

The burden of demonstrating primary agricultural use is placed on the owner of the land. This burden may be met with objective evidence of a bona fide agricultural use of the land for the preceding year in which application is made 7-36-20 NMSA (1978). This application must be completed and returned to this office **NO LATER than February 28 or thirty days** after the mailing of the Notice of Value by the Assessor, typically April 1st.

FAILURE TO ANSWER ALL QUESTIONS MAY RESULT IN DENIAL OF SPECIAL METHOD OF VALUATION.

Parcel / Account Number(s): _____ or

Legal Description of the Property: _____

Situs Address of Property: _____

Owner's Name: _____ Doing Business As: _____

Mailing Address: _____

_____ Phone: _____

Total Acreage: _____ Acreage Under Agricultural Use: Grazing: _____ Dryland Farming: _____

Irrigated: _____ Were crops sold: Yes No Were crops retained for Livestock: Yes No

List of Crop(s) Grown: _____

(1) Are there any buildings on the property? Yes No Is the use: Residential Non-residential
If "Yes," Describe and give acreage of homesite: _____

(2) Was the land used for commercial purposes of non-agricultural character? Yes No
If "Yes," Describe and give acreage used: _____

(3) Was the land used for an Approved Conservation Reserve Program? Yes No Plan Attached
If "Yes," Describe and give acreage used: _____

(4) Since acquisition, has any portion of the land been split and/or sold? Yes No
If "Yes," Describe: _____

(5) Is land being grazed by only horses? Yes No
If "Yes," check how horses are being used: Breeding Recreation Other _____

(6) Does the land have fencing? Yes No If "Yes," What type? _____

(7) Does the land have a water source? Yes No If "Yes," What type? _____

(8) Does the Agricultural use of the land meet minimum size requirements of 50 acres? Yes No

(9) Was the land grazed by livestock you own? Yes (*complete Livestock Declaration Report*) No
If "No," provide name, address and livestock account: Account: _____

Name: _____ Address: _____

(10) Is the land leased? Yes No (*current lease is required to support a bona fide agricultural use*)
If "Yes," provide a copy of the lease, Name, Address of leasee, acreage, and use of the property:

(11) Is the land accessible for a Field Inspection? Yes No
If "No," please provide the best day and time for an appointment (M-F; 9-4): _____

I hereby swear or affirm that the statements herein are true and correct to the best of my knowledge and belief. I also agree that a representative of the Rio Arriba County Assessor's Office may enter the land for purposes of inspection and / or examination. 7-38-2(c2) NMSA (1978).

Owner or Agent Signature Date Phone Number

Received By: _____ Date: _____

Approved: Yes No Approved By: _____ Date: _____