

RIO ARRIBA COUNTY AGRICULTURAL LAND APPLICATION 200 _____

INSTRUCTIONS: Laws of the State of New Mexico allow a special method to be applied in valuing lands which are determined to be used primarily for Agricultural purposes. Such lands are valued by the County Assessor at a low valuation, as established by statutes and regulations. Each year, no later than the last day of February, the property owner must submit to the Assessor an application providing evidence that his/her land was used during the previous year for bona fide agricultural purposes: (i.e., that the plants, crops, trees, forest products, orchard crops, livestock, poultry or fish which were produced through use of the land were: (1) Produced for sale or home consumption in whole or in part; or (2) used by others for sale or resale; (3) that such products were used, as feed, seed or breeding stock, to produce other such products which other products were to be held for sale or home consumption; or (4) that the land was in a soil conservation program under an agreement with an agency of the federal government.) Property owners should be aware, however, that the fact that the land was devoted to agricultural use in the preceding year is not of itself sufficient evidence to support a finding of bona fide agricultural use when there is evidence that the agricultural use was subordinate to another use or purpose of the owner, such as: (1) being subdivided, or being held for speculative land subdivision and sale; (2) being used for commercial purposes of a non agricultural character; or (3) being used for recreational purposes.

In such instances, agricultural classification will be denied.

OWNERS OF LAND WHO WISH THE LAND TO BE CLASSIFIED AS LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES MUST COMPLETE THIS APPLICATION FORM AND RETURN IT TO THE RIO ARRIBA COUNTY ASSESSOR, P.O. BOX 277 TIERRA AMARILLA, NEW MEXICO 87575 NO LATER THAN THE LAST DAY OF FEBRUARY. FAILURE TO SUBMIT AN APPLICATION BY THIS DEADLINE MAY RESULT IN A PENALTY BEING IMPOSED OF 15% OF THE TAXES DUE ON THE LAND FOR THE CURRENT YEAR.

APPLICATION: I hereby apply to have the following described land valued as LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES pursuant to Section 7-36-20 of the Property Tax Code. (Note: Previously- Issued Notice(s) of Valuation contain Property ID Number(s) and full description of property.) List Property ID Numbers below: (Also owners #'s)

(1) Total acreage under agricultural use: _____ (2) Number of acres in Conservation Reserve Program (If applicable): _____

(3) Type of agricultural use: Grazing Irrigated Farming Dryland Farming (See Below)

GRAZING LAND	IRRIGATED FARMING	DRYLAND FARMING
NUMBER OF ACRES GRAZED _____	NUMBER OF ACRES GRAZED _____ List crops grown: _____	Number of acres farmed: _____ List crops grown: _____
Is land grazed by livestock you own? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete "Livestock Owners Report" on reverse side.	_____	_____
If "No," whose livestock grazes the land? Name: _____	Were crops sold? <input type="checkbox"/> Yes <input type="checkbox"/> No	Were crops sold? <input type="checkbox"/> Yes <input type="checkbox"/> No
Address: _____	Were crops retained for home consumption? <input type="checkbox"/> Yes <input type="checkbox"/> No	Were crops retained for home consumption? <input type="checkbox"/> Yes <input type="checkbox"/> No
NOTE: THE INDIVIDUAL USING YOUR LAND MUST ASSESS LIVESTOCK IN ORDER FOR YOUR LAND TO BE CLASSIFIED AS "AGRICULTURAL."	If land is leased for farming, provide name and address of lessee below: Name: _____ Address: _____	If land is leased for farming, provide name and address of lessee below: Name: _____ Address: _____

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

(5) Was the land used for commercial purposes of a nonagricultural character? Yes No
If " Yes." Describe: _____

(6) Was the land used for recreation? Yes No If " Yes." Describe _____

(7) Is the land being grazed by only horses? Yes No If "Yes," check how horses are being used:
 for breeding purposes for sale or resale for pleasure other _____

I HEREBY SWEAR OR AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.
I AGREE TO PROVIDE TO THE ASSESSOR, UPON HIS SPECIFIC WRITTEN 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 of Owner or Agent)

(Telephone Number)

(Date)

LIVESTOCK OWNERS REPORT

INSTRUCTIONS: All livestock located in New Mexico on January 1 of the tax year shall be valued for property taxation purposes as of January 1. All livestock not located in New Mexico on January 1, but brought into New Mexico and located here for more than 20 days subsequent to January 1, shall be valued for property taxation purposed as of the first day of the month following the month in which they have remained in the state for more than 20 days. The LIVESTOCK OWNERS REPORT must be made by the last day of February for livestock required to be valued as of the first of January or February of the tax year, or 10 days after the first day of the month following the month in which the livestock have remained in the state for more than 20 days.

Type (Code)	Number of Livestock		Number of Months Grazed This Year	Type (Code)	Number of Livestock		Number of Months Grazed This Year
	Commercial	Registered			Commercial	Registered	
Bulls				Bulls-Dairy			
Cows				Cows-Dairy			
Heifers (Replacement)				Heifers-Dairy			
Heifers Calves				Calves-Dairy			
Steer Calves				Rams			
Steers, Yearlings				Ewes Over 2 Years			
Goats- Angora Bucks				Ewes 1-2 Years			
Angora- Others				Sheep Under 1 Year			
Common- Bucks				Wethers			
Common-Others				Swine-Boars			
Milk Goats				Breeding Sows			
Milk Goats- Others				Hogs Over 1 Year			
Horses				Hogs Under 1 Year			

Are the above-listed livestock being grazed on land owned by you?
 Yes No

(If "No", Print names/addresses/telephone# of land owners below)

Are your livestock also being grazed on land owned by someone else? Yes No

(If " Yes", print names/ addresses and owner telephone# below)

I DO SOLEMNLY SWEAR THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signature of Owner of Livestock (or Agent) _____

Date _____

PRINT NAME : _____ ADDRESS _____

CONTACT PHONE# (8-5p.m.) _____

PLEASE DO NOT WRITE BELOW THIS LINE