



# Sandoval County Office of the Assessor

Tom Garcia, Sandoval County Assessor  
Christie Humphrey, Deputy Assessor

## Agricultural & Grazing Land

Applying for a special Method of Valuation

### Application & Qualification

Property owners may apply for a special method of valuation for land if the land is used primarily for agricultural purposes or grazing. Should you qualify, the valuation of your land for property tax purposes will result in an assessment that is significantly lower than the market value of the property. The benefit to the property owner is a reduction of assessed valuation, thus resulting in lower taxes on the agricultural land.

You may apply by filing an application with the county Assessor's Office within 30 days of the official mail date of the Assessor's "Notice of Value" which is typically around April 1 of each year.

To be eligible for the special method of valuation for land used primarily for agricultural purposes, the property owner must demonstrate 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, such as: plants, crops, trees, forest products, orchard crops, livestock, captive deer, elk, poultry or fish, and that the agricultural products were:

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

There must also be evidence of bona fide primary agricultural use of land for the tax year preceding the year of application, the land may also qualify if the use of the land met the requirements for payments 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 was "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.



**Please note that to be eligible 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.**

### HOW DO I APPLY?

Applications are available in our office, or you may download the form from our website at:

[www.sandovalcountynm.gov/assessors/forms](http://www.sandovalcountynm.gov/assessors/forms)

### DEADLINE TO FILE

*Property owners may apply for a special method of valuation by filing an application with the county assessors within 30 days of the official mail date of the notice of value.*

### NOTICE OF VALUE MAILING DATE

*Each year the Assessor mails each property owner a "Notice of Value" This form serves to inform the owner of the total assessed value, the property description and exemptions applied to the property. Sandoval County typically mails notices on or around April 1<sup>st</sup> of each year.*

### Retaining the Classification

Once land has been classified as land used primarily for agricultural purposes, no application for that classification is required for any succeeding years so long as the primary use of the land remains agricultural. The land will retain its status for property taxation purposes in every succeeding year as land used primarily for agricultural purposes.

When use of the land changes such that it is no longer used primarily for agricultural purposes, the owner of the land must report the change in use to the county assessor in which the land is located. If subsequently use of the land again becomes primarily agricultural, the owner must apply for classification of the land used primarily for agricultural.

When the owner of the land has not reported that the use of the land is no longer primarily for agricultural purposes but the county assessor has evidence sufficient to rebut the presumptions in the tax code (NMSA 7-36-20). The county assessor must change the classification of the land. The owner may protest change in classification within the yearly deadline which is 30 days after the date of mailing of the Assessor's "Notice of Value".

[www.sandovalcountynm.gov](http://www.sandovalcountynm.gov)

# *Agricultural & Grazing Land*

## **LAND SIZE REQUIREMENTS**

Tracts or parcels of land less than one (1) acre are eligible for the special method of valuation if the land is used for the production of orchard crops, poultry or fish.

Tracts of parcels of land that are (1) acre or larger are eligible for the special method of valuation if the land is used for the production of plants, crops, trees, forest products, orchard crops, livestock, captive deer or elk, poultry, or fish.

## **ADDITIONAL REQUIREMENTS FOR GRAZING LAND**

In addition to the requirements on the front of this form land used for grazing livestock may be eligible for the special method of valuation if the following requirements are met:

1. The land must be stocked with livestock that are reported to the county assessor for valuation by either the owner of the property or the owner of the livestock.
2. 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 Sandoval County this means the parcel of land must support 1 animal unit per 80 acres.

## **HOMESITES**

A homesite is not land used for agricultural purposes and is not to be valued as agricultural land pursuant to Section 7-36-20 of the property tax code.

A “homesite” as that term is used in the tax code is the site used primarily as a residence, together with any appurtenant lands used for purposes related to residing on the site.

A homesite shall be presumed to be minimum of one acre, unless the property owner established that a portion of the acre allocated to classification as homesite is actually used for agricultural purposes.

I am hopeful that this brief explanation has helped you understand the process of applying and qualifying for Agricultural and grazing valuation. One of my goals as Assessor is to keep the public informed and ensure fair and equitable assessments. If you have any questions please call our office at 505-867-7562

Tom Garcia, Assessor



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Assessor's Office**  
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