

Tanya R. Giddings
Assessor

501 Tijeras Ave NW
Albuquerque, NM 87102-3174
Phone: (505) 222-3700
Fax: (505) 222-3770
E-mail: assessor@bernco.gov



Damian Lara
Deputy Assessor
Chief Information Officer

Michelle L. Aguilar
Deputy Assessor
Chief Administration Officer

BERNALILLO COUNTY ASSESSOR

January 1, 2015

Attention: Agricultural Landowners

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 date of mailing by the assessor of the Notice of Valuation to be eligible for the current tax year.

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 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 agreement with 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 or donation of agricultural products.
4. Schedule F form (Farming profit/loss) from Income tax reports .

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 you application in an efficient and timely manner.

If you have any questions regarding the application process, you are encouraged to contact the Assessors Agricultural Department at 222-3818.

Business hours are 8:00AM to 5:00PM, Monday through Friday.

Please make a copy of this application for your files

**BERNALILLO 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 year preceding the year in which application is made. 7-36-20 NMSA (1978).

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.

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

Parcel Number: _____ Or Legal Description of the Property: _____

Owner's Name: _____ Doing Business As: _____

Situs or Address of Property: _____
Street City State Zip

Mailing Address: _____
Street City State Zip

Total Acreage: _____ Acreage Under Agricultural Use: _____ Grazing Crops (list types): _____

Are There Any Buildings on the Property? YES NO If YES, Please Describe: _____

Since Acquisition, has any Portion Been Sold? YES NO If YES, Please Describe: _____

Is the Land Used for Commercial or Recreational Purposes of Non-Agricultural Character? YES NO Please Describe: _____

If the Land is Leased, Name/Address of Lessee: _____
(A current lease is required to support bona fide agricultural use.) Does the Lessee Own Livestock? YES NO

Have you Attached a Copy of the Lease? YES NO Please Describe Lessee Use of the Property: _____

Do You Own Livestock? YES NO Qualifying Livestock UPC#: _____ How Many? _____ What Kind? _____

Have You Attached a Livestock Declaration and ALL Other Pertinent Documents? YES NO Have You Attached a Schedule-F? YES NO

Is Your Land Accessible for a Visual Inspection? YES NO If NO, Check the Best Day for an Appointment: M T W TH F

Have You Applied for Special Method of Valuation on this Property Before? YES NO

Are You Represented by an Agent? YES NO Have You Attached a Letter of Authorization for Your Agent to Represent You? YES NO

I hereby swear or affirm that the statements herein are true and correct to the best of my knowledge and belief as of January 1, 2015. I also agree that a representative of the Assessor's Office may enter the land for purposes of inspection and/or examination. 7-38-2(c2) NMSA (1978).

Owner's Signature: _____ Date: _____ Phone Number: () _____

Please make a copy of this application for your files