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Assessor

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## BERNALILLO COUNTY ASSESSOR

January 1, 2020

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, 2019. 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