



OFFICE OF THE COLFAX COUNTY ASSESSOR

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APPLICATION FOR AGRICULTURAL LAND AND GRAZING USE

OWNER'S NAME: _____

INSTRUCTIONS: The value of land used primarily for agricultural purposes shall be determined based on the capacity to produce agricultural products. The burden of demonstrating primary agricultural use is on the owner of land, and he must produce objective evidence of bona fide agricultural use for the year preceding the year in which application is made for his land to be valued as agricultural land. "Agricultural use" means the use of the land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry or fish. The term also includes the use of land that meets the requirement for payment or other compensation following a soil conservation program under an agreement with an agency of the Federal Government.

The fact that land was devoted to agricultural use in the preceding year is not of itself sufficient evidence to support a finding of bona fide primary agricultural use when there is evidence that the agricultural use was subordinate to another use or purpose of the owner such as holding for speculative land division and sale, commercial use of a non-agricultural character, recreational use of other non-agricultural purpose. Improvements on land used primarily for agricultural purposes other than dams, reservoirs, tanks, canals, irrigation wells, installed irrigation pumps, stock-watering purposes, water rights and private roads, shall be valued separately for property taxation purposes.

Owners of land who wish land to be valued as land used primarily for agricultural purposes must complete the following application and return it to the Assessor's Office no later than 30 days after the mailing of the Notice of Value. An agricultural land as the term is used includes grazing lands.

APPLICATION

I hereby apply to have the following described land values as land used primarily for agricultural purposes following Section 7-36-20 and Regulation 3.6.5.27 of the Property Tax Code.

SCHOOL DISTRICT: _____ OWNER #: _____ PROPERTY CODE: _____

If land is grazing land, what is the average number of livestock that graze each year? _____

Is the land grazed by livestock you own? YES _____ NO _____

If NO, whose livestock graze this land? NAME: _____ ADDRESS: _____

TELEPHONE #: _____

A lease affidavit between the Lessee and the Lessor must be furnished prior to the approval of this application.

State the use of the land during the year preceding the year in which this application is made:

Was the land held for speculative land subdivision and/or sale? _____

Was the land used for commercial purposes of non-agricultural character? _____

Was the land used for recreation? _____ If yes, please explain _____

I agree to provide the Assessor, upon his specific written request, specific information from my Federal Income Tax Return for the purposes of determining the income derived from the above described lands for the commercial sale of agricultural products.

I hereby swear and affirm that I am the Owner of the above described land and that the information contained in this application is true and correct to the best of my knowledge, and I do so under pains and penalties of perjury.

Owner of Property _____ Date _____ Assessor _____

As per State Statute 7-38-8 paragraph F, any person making FALSE STATEMENTS, is guilty of a misdemeanor and shall be punished with the imposition of a \$1,000.00 fine.

ALL SPACES BELOW FOR OFFICE USE ONLY:

Type of land status given: _____ Type of proof provided by owner: _____

Will an on-site inspection be required? _____ If so, when will inspection be made? _____

FIELD INSPECTION REMARKS: _____
