

**ROOSEVELT COUNTY  
ASSESSOR'S OFFICE**

109 W 1<sup>ST</sup> STREET  
PORTALES, NM 88130

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**COUNTY ASSESSOR  
STEVIN FLOYD**

**CHIEF DEPUTY ASSESSOR  
GEORGE BEGGS**

**Agricultural Lands Instructions & Application**

Owners of agricultural property must make application to the County Assessor in which the special valuation method is claimed. **The burden of demonstrating primary agricultural use is placed on the owner of the land.** Objective evidence of bona fide agricultural use must be produced for the land to be valued as agricultural land. The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products (NMSA 7-36-20).

**APPLICATION FOR AGRICULTURAL LAND**

I hereby apply to have the following described land valued as land used primarily for agricultural purposes pursuant to Section 7-36-20 for the Property Tax Code.

Property Owner/DBA(please print)\_\_\_\_\_

Account Number:\_\_\_\_\_ Or Legal Description:\_\_\_\_\_

Is this land grazed by livestock you own? Yes \_\_\_\_\_ No \_\_\_\_\_

If no, whose livestock grazes this land? Name\_\_\_\_\_

Address\_\_\_\_\_

Was the land held for speculative land subdivision and sale? Yes \_\_\_\_\_ No \_\_\_\_\_

Was the land used for commercial purpose of a non-agricultural character? Yes \_\_\_\_\_ No \_\_\_\_\_

Was the land used for recreation? Yes \_\_\_\_\_ No \_\_\_\_\_

(Explain if you answered yes to any of the above questions.)\_\_\_\_\_

Please let us know what the land is being used for (i.e. Grazing, farming - dry land or irrigated, CRP) for which you are making application.\_\_\_\_\_

I hereby affirm that I am the owner of the above described land and that the information contained in the application is true and correct to the best of my knowledge and do so under pains and penalties of perjury. I agree to provide the Assessor, upon the 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  
Owner's Authorized Agent\_\_\_\_\_ Date\_\_\_\_\_