



Torrance County Office of the Assessor  
505-544-4300  
www.torrancecountynm.org

## Agricultural & Grazing Land Applying for a Special Method of Valuation

### HOW DO I APPLY?

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



### 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. Torrance County typically mails notices on or around April 1st of each year.

### Application & Qualification

Property owners may apply for a special method of valuation 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.

### Deadline To Apply

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

To be eligible for the special method of valuation, 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 are:

- (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.

(Conservation Reserve Program) The land may also qualify if the use met the requirements for payment or other compensation pursuant to a program under an agreement with an agency of the federal government.

If the owner was "resting" the land to maintain its capacity to produce such products in subsequent years the land may "rest" for up to three consecutive years.



### Retaining the Classification

Once land has been classified as land used primarily for agricultural purposes, 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. The Assessor's office shall update their records by having landowner submit an updated application every 3-5 years

When use of the land changes such that it is no longer 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 subsequent use of the land again becomes primarily agricultural, the owner must re-apply for classification of primary use back to agricultural.

When the owner of the land has not reported that the use 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 the change in classification within the yearly deadline which is 30 days after the date of mailing of the Assessor's "Notice of Value".

**More Information on Back**



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## Agricultural & Grazing Land

In order to keep your special method rate in good standing you must render your livestock on a yearly basis by completing and returning a New Mexico Livestock Report to the County Assessor's Office. This must be done by the deadline of the last day in February. Failure to do so will result in loss of Special Method rate and will cause your taxes to increase.

If you acquire land for the first time that is 40 acres or more and would like to request the special method rate your must first complete an Agricultural Land Application. Once the land is inspected by an appraiser and approved by the Assessor's Office your land will be eligible for the special method rate.

You can find these forms on our website or by calling our office to request them by mail.



### 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 or 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:

- 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 every year, or have an actual grazing lease.
- 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 Torrance County this means the parcel of land must be at least 58.18 acres per animal unit. The "animal unit" concept results in five (5) sheep or goats being the equivalent of one (1) animal unit and one (1) cow & calf being one (1) animal unit.
- Ownership of Livestock does not automatically qualify for special method.
- Horses - Are considered livestock. However will not solely qualify your land for special method, unless used for a working ranch or business and must provide proper documentation.
- All land must be fenced and have a source of water.

### 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" is that term used in the tax code as 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 a minimum of one acre, unless the property owner establishes that a portion of the acre allocated to classification as homesite is actually used for agricultural purposes.

We are hopeful that this brief explanation has helped you understand the process of applying and qualifying for Agricultural and grazing valuation. Our goals are to keep the public informed and ensure fair and equitable assessments. If you have any questions please call our office at 505-544-4300.



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