



**Celia Dittmaier**  
**VALENCIA COUNTY ASSESSOR**  
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**INSTRUCTIONS – AGRICULTURAL LANDS AND LIVESTOCK:**  
**SECTION 7-36-20 and 7-36-21**

The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. Objective evidence of bona fide agricultural use must be produced for the land to be valued as agricultural land. "Agricultural use" means the use of land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry or fish. Agricultural lands as the term is used include grazing land. Applications for agricultural lands and livestock must be received by the Assessor's Office **no later than the last day of February** or the account is subject to late fees.

YEAR RENDERED **2025 Valencia County**

LAND ID: R \_\_\_\_\_

LIVESTOCK ID: P \_\_\_\_\_

**VALENCIA COUNTY FARM AND LIVESTOCK APPLICATION**

Owners of land who wish the land to be field checked as land used primarily for agricultural purposes must make application to the county assessor.

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

1. Property Owner's Name \_\_\_\_\_ 2. Phone # \_\_\_\_\_

3. Legal Description of the Land \_\_\_\_\_

4. State the use of the land (a), type of irrigation system (b) and crop (c) being produced on the land of which you are applying:

(a) \_\_\_\_\_ (b) \_\_\_\_\_ (c) \_\_\_\_\_

5. If this land is grazing land, what is the average number of head of livestock that will graze on this land this year? \_\_\_\_\_

6. Is this land grazed by livestock you own? Yes \_\_\_\_\_ No \_\_\_\_\_ If no, whose livestock grazes on the land?

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Phone # \_\_\_\_\_ Do you have a lease with the livestock owner? Yes \_\_\_\_\_ No \_\_\_\_\_

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

(If yes please explain) \_\_\_\_\_

**LIVESTOCK OWNERS REPORT**

Code	Description	# of Head	Code	Description	# of Head	Code	Description	# of Head
6001	Commercial Bull		6033	Commercial Horse or Mule		6048	Commercial Goat Common Other	
6002	Commercial Cow		6035	Commercial Angora Buck				
6003	Commercial Heifer		6036	Commercial Angora Other		6028	Registered Ram	
6004	Commercial Heifer Calf		6050	Commercial Boar		6029	Registered Ewe over 2 Yrs.	
6005	Commercial Steer Calf		6051	Commercial Breeding Sow				
6006	Commercial Steer		6052	Commercial Hog over 1 Yr.		6090	Registered Lamb under 1 Yrs.	
6013	Commercial Dairy Bull		6053	Commercial Hog under 1 Yr.				
6014	Commercial Dairy Cow		6081	Commercial Alpaca Male		6034	Registered Horse or Mule	
6015	Commercial Dairy Heifer		6007	Registered Bull		6042	Registered Angora Buck	
6016	Commercial Dairy Calf		6008	Registered Cow		6055	Commercial Bison Cow 3 Yrs. & over	
6023	Commercial Ram		6009	Registered Heifer		6056	Commercial Bison Heifer Calf	
6024	Commercial Ewe over 2 Yrs.		6010	Registered Heifer Calf		6057	Commercial Bison Bull Calf	
6025	Commercial Ewe 1 to 2 Yrs.		6037	Commercial Goat Common Buck		6059	Commercial Bison Heifer 1 - 3 Yrs.	
6026	Commercial Lamb under 1 Yrs.		6039	Commercial Milk Goat		6084	Commercial Llama	
6027	Commercial Wether		6044	Commercial Goat Other		6082	Commercial Alpaca Female	

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. I agree to provide the Assessor, upon written request, specific information from my Federal Income Returns for the purpose of determining the income derived from the above described land from the commercial sale of agricultural products.

Date: \_\_\_\_\_ Property Owner Signature \_\_\_\_\_

Date: \_\_\_\_\_ Assessor's Office Signature \_\_\_\_\_