

County landowners fight assessment change that would hike taxes on plots used for farming

By Staci Matlock

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Rob Salazar stood on a strip of vacant land off N.M. 503 in Nambé talking about why the property should still be taxed as agricultural.

“Come back in June and the grass and alfalfa will be this high,” he said, holding his hand at hip level.

Salazar, 53, is among about 460 Santa Fe County residents and a few thousand around New Mexico who are fighting to keep their agricultural-use tax rate, which costs them a lot less in annual property taxes than the rate for a residential lot. Salazar said the taxes he pays on the three-fourths-acre lot off N.M. 503 would rise from less than \$2 a year to more than \$700 if the land was reassessed as just a vacant, residential lot.

Gus Martinez, the newly elected Santa Fe County assessor, said about 2,000 properties are designated agricultural on the tax rolls. An assessment last year found 1,539 of those had provable ag features. The rest, like Salazar’s, were uncertain or questionable.

That’s angered a lot of people, who say the letters they received about the potential change in their property tax assessments were threatening and incorrect.

Martinez and county staff have been meeting with property owners at community meetings. He met with Salazar and others from the Pojoaque area on Wednesday. “We’re not here to take any agriculture assessments away,” Martinez said before the meeting. “We’re giving them a year to bring in information showing the property is still agricultural. And we’re taking into consideration the effect of the drought.”

County assessors and appraisers are struggling to ensure lands with agricultural exemptions really meet the definition of property used for crops, trees, forest products, orchards, livestock, poultry or



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Rob Salazar stands on his Nambé land, where he grows grass and alfalfa for his goats. Salazar is among dozens of Santa Fe County residents who received letters saying taxes will go up on their lands unless they prove agricultural use. Staci Matlock/The New Mexican

fish. Counties make a lot less money on those properties, and there's a big financial incentive for property owners to claim land as agricultural.

Lawmakers are considering a couple of bills to better define properties that qualify for the cheaper agriculture-use tax rate. On Thursday, the Senate Conservation Committee put two such bills on hold so the sponsors could work on the language to address drought and lot sizes smaller than an acre.

During the committee hearing, Patricia L. Quintana, owner of Rancho la Fina Lamb and Wool, was one of more than a dozen Taos County residents who testified about the importance of revamping the tax law for agricultural use of land. Taoseños were up in arms last year over reassessments. "I have one piece of property where the tax almost tripled," she said. "The burden is left on me to go into the assessor and explain this is part of my breeding operation for sheep."

"The property tax issue is vitally important to keep agriculture lands in production and to protect the continuity of families with long ties to the land," Quintana said.

While state tax law defines agricultural use, some of it is loosely worded, leaving enforcement open to each county assessor's interpretation.

Taos and Nambé are symbols of a transition occurring around rural New Mexico that could change not only the tax assessment on the agriculture properties, but threaten the traditional fabric and culture of historic communities.

Nambé has fertile lands irrigated by the Nambé river. The nearby communities of Tesuque and Pojoaque also have a farming tradition, sustained by their own intermittent rivers.

Over time, families subdivided and sometimes sold the parcels off. More people built homes on the farmland. The minimum lot size in the Nambé area for a house is three-fourths of an acre. The minimum size for the agriculture-use tax rate is one irrigated acre, unless several small lots are adjacent, owned by the same family and have been used continuously to raise crops or livestock.

For a grazing agricultural assessment, a property owner needs 53 acres in northern Santa Fe County and 80 acres in the south.

Many lots in Nambé and around the basin, like Salazar's, are less than an acre. But many are still irrigated by historic acequias running near the properties. If they don't keep irrigating, they lose not only the agriculture assessment, but their water rights off the ditch.

Salazar's property is a case in point. His father split up his agriculture land, long used to grow alfalfa for the former Nambé Dairy, into three-fourths-acre lots for his children. Salazar, a contractor, built a modest house on one lot and planted a small orchard. His property taxes are \$1,000 a year.

One sister sold her lot next to his, and the new owner put a house there.

Salazar bought the next lot over from another sister in 2004 and continued to work it, growing feed

for his goats. Three more siblings have empty lots next to it, but they live elsewhere. They've been working to restore the land to pasture in the last few years with Salazar's help, to maintain their water rights on the Acequia del Caño.

In 2005, Santa Fe County advised Salazar that the empty lot he had bought was no longer assessed as agricultural. He fought for three years and spent almost \$2,000 to prove it was, and won, he said. Then he received a letter Jan. 20 from the county again saying "a site visit" revealed the land hadn't been used for farming for an "excessive number of years."

Martinez, who took office in January, said excessive means land has not been farmed or grazed for at least four years. But he acknowledges the county can make mistakes in assessments.

Salazar complimented Martinez's recent efforts to address people's concerns, but he said the county offered no proof anyone had actually visited his land or how they determined it was no longer agricultural. "It's been in production as long as I can remember," he said.

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