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## TREE FARM BULLETIN

### Special Method of Valuation; Land Used Primarily for Agricultural Purposes

*By Doug Boykin*

**SUBJECT:** Presentation to the NM Assessors Affiliate on Certified Tree Farm Agricultural Tax determination.

On January, 19, 2017, Socorro District Forester Doug Boykin, Bernalillo District Forester Todd Haines, Chairman Matt Silva and Vic-Chair Tom Bennion meet with the Assessors' Affiliate of the NM Association of Counties to discuss the tree farm program and how the statute for agricultural tax status affects certified tree farms. As a refresher, here is the actual statute:

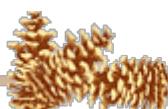
#### **7-36-20. SPECIAL METHOD OF VALUATION; LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES**

B. FOR THE PURPOSE OF THIS SECTION, "AGRICULTURAL USE" MEANS THE USE OF LAND FOR THE PRODUCTION OF PLANTS, CROPS, **TREES, FOREST PRODUCTS**, ORCHARD CROPS, LIVESTOCK, POULTRY, CAPTIVE DEER OR ELK, OR FISH. THE TERM ALSO INCLUDES THE USE OF LAND THAT MEETS THE REQUIREMENTS FOR PAYMENT OR OTHER COMPENSATION PURSUANT TO A SOIL CONSERVATION PROGRAM UNDER AN AGREEMENT WITH AN AGENCY OF THE FEDERAL GOVERNMENT.

Most, if not all New Mexico's 33 counties were represented in the room and the discussion was both lively and to the point. Some of the assessors recognized that Forestry is a form of Agriculture, and when one Chief Appraiser from one of the northern counties stated his belief that forest management was not tied to agriculture, the discussion got livelier.

Here are the high points:

- County assessors all agreed that we need to work on this so they assess certified tree farms in a consistent manner across the state. They also need to determine an actual valuation (\$).
- When a certified tree farmer requests the agricultural status for their property, they must take a recently completed inspection (+/- 18 months) and a copy of their forest management plan to

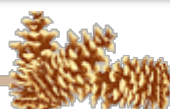


the assessor's office. The Assessor will then contact the appropriate State Forestry District office to verify if they have any questions.

- A suggestion was made that we should meet with a sub-set of the assessors in the state (as sub-committee) to work on clarifying changes to the regulations to improve or add appropriate language so we are consistent across the state in the implementation.
- The assessors group must recognize Forestry as an agricultural endeavor for us to proceed.
- We (the NMTFC and NMSF) need to make a concentrated effort to make sure our certified tree farms are solid (recent inspections, up to date management plans, past, current and future efforts and accomplishments, invoices for product, etc., etc.).
- Some assessors do not consider firewood a forest product.

Betty Cabber, the current chair of the Assessors Affiliate provided these comments in the minutes of the meeting. *“Representatives from the NM Tree Farm Committee and NM State Forestry talked to us about the special method of valuation for tree farmers. It was a great discussion, but we ran out of time, so Randy Kincaid volunteered to Chair a meeting apart from our affiliate meeting to discuss further and come up with some possible guidelines to get all involved parties on the same page and see if we can do this by regulation or if it would have to be statutory. We need to get together before our Spring conference in April. Randy and Doug and I will get together to set a time and place”.*

Stand by everyone, we hope to hear back from the Assessors Affiliate representatives soon. If you are interested in the presentation we made, the power point slides are posted on our web site <https://www.treefarmssystem.org/new-mexico>.



## 1) WILDLAND URBAN INTERFACE SUMMIT



The Wildland Urban Interface (WUI) Summit is a statewide conference that is organized by representatives from state and federal agencies and local non-profits. The WUI Summit is an opportunity for local leaders, emergency responders, businesses, and citizens to learn from each other and stay informed on current science and practices in mitigating risk of wildfires in the wildland urban interface.

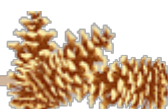
The 2017 WUI Summit will be in Albuquerque, New Mexico at the Sheraton Airport Hotel. This year, the conference will have three concurrent tracks that focus on the technical, "How does it work?", collaboration, "Who can I work with?", and action, "What can I do?". There will also be two field trips: One will visit the northern bosque in Corrales and Rio Rancho, and the other will visit East Mountains. Saturday is a free family-friendly half day where the general public can learn and engage.

Online registration is open until March 24, 2017. All registrations after this date will need to be done in person and on-site starting March 30. The online registration fee is \$65 for attendees and \$100-\$150 for exhibitors depending on non-profit status. Please review the footnote for refund and cancellation policies. Contact Information: Katelyn Quiroz, New Mexico Association of Counties, Phone: (505) 216-3006, [kquiroz@nmcounties.org](mailto:kquiroz@nmcounties.org)

## 2) ATTENTION TREE FARM INSPECTORS

A new course has been added to the ATFS Database. This course covers proper completion and submission an inspection (004 form). The course can be found in the training section of the database and is geared toward the inspector audience. We will be promoting the course through our Sightline Newsletter and ask that you please promote it through your communications to inspectors as well. *There is 1 CFE credit available for completing this course and the first 100 inspectors to complete the course will receive a \$20 Amazon gift card as a thank you.*

<https://www.treefarmssystem.org/database-updates>



### **3) 2016 TAX WEBINAR**

Join Dr. Linda Wang, the National Timber Tax Specialist for the USDA Forest Service on March 3, 2017 at 1 pm (EDT). Dr. Wang will discuss timber tax filing for the 2016 tax year,

<https://www.treefarmssystem.org/tree-farm-owner-tools-resources>

### **4) BUY, SELL OR TRADE**

Are you looking for forestry related equipment to buy (i.e. chipper, splitter, chainsaw, etc.)? Or, do you own forestry related equipment you would like to sell or trade? Forestry related equipment only, please, no homes or land. We would like to help you make the connection with other New Mexico Tree Farmers. Provide us with a description of the equipment, price, photo and contact information and we will post it in the New Mexico Tree Farm Bulletin. If you would like us to help you make the connection please provide information to Arnie Friedt at [arnie.friedt@state.nm.us](mailto:arnie.friedt@state.nm.us)

### **5) COMMUNITY CORNER**

If your community is having a forestry related public event let us know the details and we would be delighted to promote your event in the New Mexico Tree Farm Bulletin. Give us the event details, Who, What, Where and When with contact information and we will include in our monthly bulletin. If you would like us to help you promote your event, please provide information to Arnie Friedt at [arnie.friedt@state.nm.us](mailto:arnie.friedt@state.nm.us)

### **6) NEW WEBSITE**

Our new website is at <https://www.treefarmssystem.org/new-mexico> . Current feature includes: contact information, resources, newsletters, bulletins, news and our calendar of events. Take a few minutes and check out our new website (provided to us by the American Tree Farm System).

### **7) E-MAIL INSTEAD OF SNAIL MAIL**

Would you prefer to receive your Tree Farm Bulletin by e-mail instead of snail mail? If so, contact Doug Boykin at [doug.boykin@state.nm.us](mailto:doug.boykin@state.nm.us) and provide him with your contact information. By receiving your Tree Farm Bulletin by e-mail our operating costs are reduced. Thank you for considering this option.

### **8) COMMITTEE MEETING**

All Tree Farmers are invited and encouraged to attend our 1st New Mexico Tree Farm Committee Meeting of the year (three held annually). Please join us at 1:30 pm on Wednesday, March 8, 2017. We will be meeting at the USDA building on 6200 Jefferson NE, Albuquerque, NM. Come out and hear what other tree farmers have been up to and share your tree farm accomplishments with the group. We look forward to visiting with you. If you have any questions, please contact Arnie Friedt at [arnie.friedt@state.nm.us](mailto:arnie.friedt@state.nm.us)

