• INTRODUCTION:
  - DOUG BOYKIN, SOCORRO DISTRICT FORESTER AND NM TREE FARM PROGRAM ADVISOR
  - TODD HAINES, BERNALILLO DISTRICT FORESTER,
  - MATT SILVA, NM TREE FARM COMMITTEE CHAIRMAN AND TREE FARMER FROM THE ZUNI MTS,
  - TOM BENNION, NM TREE FARM COMMITTEE VICE-CHAIRMAN AND TREE FARMER FROM THE JEMEZ MTNS.
NEW MEXICO’S LANDSCAPE IS MIXED AND VARIABLE, FROM DESERTS, GRASSLANDS, VASt PONDEROSA PINE/ PINYON-JUNIPER FOREST TO HIGH ALTITUDE MIXED CONIFER FOREST.
WE CURRENTLY HAVE 171 PIONEER AND CERTIFIED TREE FARMS IN NEW MEXICO.
New Mexico Tree Farmers  2016

- Certified - 151
- Pioneer - 50
Tree Farms by Vegetation Type

- Mixed Conifer: 16
- Ponderosa Pine/Oak: 3
- Pinon/Juniper/Oak: 1
- Pinon/Juniper - Ponderosa Pine Mix: 4
- Ponderosa Pine: 81
- Spruce/Fir: 2
NM Tree Farms by Size Class

- 10-49 Acres: 69
- 50-149 Acres: 38
- 150-299 Acres: 22
- 300-499 Acres: 13
- 500-749 Acres: 5
- 750 Acres+: 24
Tree Farmers by County

- Bernalillo - 24
- Catron - 10
- Cibola - 7
- Colfax - 7
- Grant - 4
- Lincoln - 2
- McKinley - 12
- Mora - 8
- Otero - 22
- Rio Arriba - 20
- San Miguel - 11
- Sandoval - 12
- Santa Fe - 7
- Taos - 21
- Torrance - 4
Certified Tree Farmers by County

- Bernailillo - 16
- Catron - 9
- Cibola - 6
- Colfax - 4
- Grant - 3
- Lincoln - 2
- McKinley - 6
- Mora - 8
- Otero - 18
- Rio Arriba - 10
- San Miguel - 11
- Sandoval - 9
- Santa Fe - 5
- Taos - 12
- Torrance - 2
PROPERTY CLASSIFICATION:

THE NEW MEXICO PROPERTY TAX PROVISIONS OFFER NO INCENTIVES THAT ARE SPECIFICALLY DIRECTED TO FOREST LANDS. HOWEVER, USING LAND TO PRODUCE FOREST PRODUCTS OR IN A MANNER THAT QUALIFIES FOR COMPENSATION UNDER A FEDERAL SOIL CONSERVATION PROGRAM IS CONSIDERED AN AGRICULTURAL USE THAT MAY ENTITLE THE LAND TO BE VALUED ON THE BASIS OF ITS CAPACITY TO PRODUCE AGRICULTURAL PRODUCTS (NM STAT ANN SEC. 7-36-20).
CHAPTER 7: TAXATION
ARTICLE 36: VALUATION OF PROPERTY, 7-36-1 THROUGH 7-36-33
SECTION 7-36-20: SPECIAL METHOD OF VALUATION; LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES

UNIVERSAL CITATION: NM STAT § 7-36-20 (1996 THROUGH 1ST SESS 50TH LEG IS)
7-36-20. SPECIAL METHOD OF VALUATION; LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES
A. THE VALUE OF LAND USED PRIMARILY FOR AGRICULTURAL PURPOSES SHALL BE DETERMINED ON THE BASIS OF THE LAND'S CAPACITY TO PRODUCE AGRICULTURAL PRODUCTS. EVIDENCE OF BONA FIDE PRIMARY AGRICULTURAL USE OF LAND FOR THE TAX YEAR PRECEDING THE YEAR FOR WHICH DETERMINATION IS MADE OF ELIGIBILITY FOR THE LAND TO BE VALUED UNDER THIS SECTION CREATES A PRESUMPTION THAT THE LAND IS USED PRIMARILY FOR AGRICULTURAL PURPOSES DURING THE TAX YEAR IN WHICH THE DETERMINATION IS MADE. IF THE LAND WAS VALUED UNDER THIS SECTION IN ONE OR MORE OF THE THREE TAX YEARS PRECEDING THE YEAR IN WHICH THE DETERMINATION IS MADE AND THE USE OF THE LAND HAS NOT CHANGED SINCE THE MOST RECENT VALUATION UNDER THIS SECTION, A PRESUMPTION IS CREATED THAT THE LAND CONTINUES TO BE ENTITLED TO THAT VALUATION.
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.
Per the regulations in New Mexico Statute 7-36-20, the term "agricultural use" relates to the use of land for the production of resources such as crops, livestock, or in the case of forestry, trees and forest products that are produced for sale or home use in whole or part.

This is a critical element to the American Tree Farm System (ATFS) certification process. Timber management objectives in some capacity (e.g., thinning, group selection, crop tree selection, etc.) must be defined in the required written plan in order to gain ATFS certification. Unlike the short rotational harvest of row crops, forest lands require multiple years of growth and an actual product may only be harvested once every 20 years or so. Regulations in the statute also state that the minimum acreage that can be under agricultural use is one acre. Acreage for ATFS certification qualification must be at least ten acres, so by default it comes here to this regulation.

Why do we feel that certified tree farmers should receive the agricultural tax status in NM?
Becoming Certified under the American Tree Farm System supports a landowner's goals and objectives of proper forest management.

- Although there are many elements that promote improvements to water, soil, wildlife habitat, and all other environmental concerns, the management plan must also incorporate wood and/or fiber production as an element.

- Within the Aff Standards of Sustainability for Forest Certification on private lands, Standard 8: Forest Product Harvest and Other Activities; both Performance Measure 8.1 and Performance Measure 8.2 (with their associated indicators) reference forest product harvesting activities that address wood and fiber production.

- Based on a comparison of the ATFS Standards and the New Mexico statute, any forest land that becomes appropriately certified under the ATFS should therefore also qualify as land under agricultural use as stated in New Mexico's statute 7-36-20.
NEW MEXICO COUNTIES WITH POLICIES
FOR GRANTING AGRICULTURAL STATUS FOR CERTIFIED TREE FARMS

1. BERNALILLO – Criteria = must show utilizing land for wood products; provide retail sales information; Have had only 1 case involving land used for firewood “production” – was given agricultural status
2. McKINLEY- Criteria = 91+ acres and ATFS number/letter; 4 properties
3. TORRENCE – Must have at least 40 acres.
4. SANDOVAL -
5. RIO ARRIBA – Recognizes Tree Farmers as Agricultural producers
6. SAN JUAN – As long as there is something in NM statutes that shows forest products as an acceptable agricultural crop.
American Tree Farm System (ATFS) Tree Farm Inspection Record

State
Tree Farm Number

INITIAL INSPECTION
- Certified/Recognition
- Pioneer
- My Inspector
- Currently a Tree Farmer
- ATFS Sign
- Referred by Tree Farmer
- Website
- Brochure
- Landowners Assn
- Magazine
- Forestry Association
- Field Day/Education Event

REINSCRIPTION
- Recertification/Renewal
- Decertification (Choose One):
  - Deceased
  - Missing
  - No interest
  - Sold
  - Substandard

FIELD INSPECTION DATE
Month Day Year
INTERVIEW DATE
Month Day Year
Type:
- Field
- Phone
- Email

LANDOWNER INFORMATION (Legal Owner)
- Organization or Last Name
- First Name
- MI
- Co-Owner / Contact Last Name
- First Name
- MI

PRIMARY CONTACT
- Mailing Address 1
- Mailing Address 2
- City
- State
- Zip
- Absentee Landowner?
  - Yes
  - No
- Phone
- Preferred Contact
  - Any Phone
  - Email
  - No Contact

WHICH CONSERVATION ORGANIZATIONS ARE YOU INVOLVED IN? (Check All That Apply)
- State Forestry Assn
- State Landowner Assn
- County/Local Forestry Assn
- Ducks Unlimited
- Net Wild Turkey Fed
- QDMA
- Other (Please Specify)

TREE FARM LOCATION
- County
- Town
- Forested Acres
- Location (Legal or GPS)

OWNERSHIP TYPE (Check One)
- Non-industrial Private/Family
- Other Public (non-State Forests)
- Municipal/City/Village
- Other

WHICH PROGRAMS IS THE PROPERTY ENROLLED IN? (Check All That Apply)
- Conservation Easement
- Forest Tax Law / Tax Abatement
- State Forest Stewardship Program
- Successional Planning (Estate Planning, etc)
- Cost Share (Please Specify)
  - Federal
  - State
  - Local
  - Other (Please Specify)

NOTES/UPDATES

APPROVALS
- Landowner Signature
  - Month
  - Day
  - Year
  - (Landowner) understand that, by checking this box, my typed or written signature constitutes a legal signature.
- Qualified ATFS Inspector Signature
  - Month
  - Day
  - Year
- First Name
- MI
- Last Name
- ID#
- Regional Approval Signature
  - Month
  - Day
  - Year
- State Approval Signature
  - Month
  - Day
  - Year

*Signature affirms commitment to comply with the 2015-2020 ATFS Standards of Sustainability and all relevant land regulations/ordinances. Signature further permits agents of ATFS ingress and egress for purposes of verification and in coordination of corrective or preventative activities. Participation in ATFS is purely voluntary and may be discontinued by landowner at any time if found ineligible by ATFS. Only required for new certifications.
Boxes on the right must be checked with Notes/Observations, and other boxes completed where applicable.
**PAGE 3: STANDARD 5**

Boxes on the right must be checked with Notes/Observations, and other boxes completed where applicable.
### STANDARD 6: FOREST AESTHETICS

**PM 6.1** Landowner should manage the visual impacts of forest management activities consistent with the size of the forest, the scale and intensity of forest management activities and the location of the property.

<table>
<thead>
<tr>
<th>Notes/Observations</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.1.1. Forest management activities should apply visual quality measures compatible with appropriate silvicultural practices.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### STANDARD 7: PROTECT SPECIAL SITES

**Indicator**

7.1.1. Landowner made a reasonable effort to locate and protect special sites appropriate for the size of the forest and the scale and intensity of forest management activities.

<table>
<thead>
<tr>
<th>Are special sites relevant to the property? (if no, skip to Standard 8: Forest Product Harvests and Other Activities)</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>if yes, which special sites are present?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of occurrences</td>
<td>How are special sites protected?</td>
<td></td>
</tr>
</tbody>
</table>

if yes, **PM 7.1** forest management activities consider and maintain any special sites relevant on the property.

**PM 8.1** Landowner should use qualified natural resource professionals and qualified contractors when contracting for services.

<table>
<thead>
<tr>
<th>Notes/Observations</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.1.1. Landowner seeks qualified natural resource professionals and qualified contractors when undertaking forest management activities.</td>
<td>Yes</td>
</tr>
<tr>
<td>8.1.2. Landowner should engage qualified contractors who carry appropriate insurance and comply with appropriate Federal, state and local safety and fair labor rules, regulations and standard practices.</td>
<td>Yes</td>
</tr>
<tr>
<td>8.1.3. Landowner should retain appropriate contracts or records for forest product harvests and other management activities to demonstrate conformance to the Standards.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**PM 8.2** Landowner monitors forest product harvests and other management activities to ensure they conform to their objectives.

<table>
<thead>
<tr>
<th>Notes/Observations</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.2.1. Harvest, utilization, removal and other management activities conducted in compliance with the landowner’s objectives and to maintain the potential of the property to produce forest products and other benefits sustainably.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Boxes on the right must be checked with Notes/Observations, and other boxes completed where applicable.
EXAMPLE OF AN APPROVED INSPECTION – CERTIFIED TREE FARMER
**EXAMPLE OF AN APPROVED INSPECTION – PIONEER TREE FARMER**

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**American Tree Farm System (ATFS) Tree Farm Inspection Record**

- **State:** NM
- **Tree Farm Number:** 114-16

### Certified/Recognized Inspector Details
- **Currently a Tree Farmer:** Yes
- **ATFS Sign:** 
- **Referred by Tree Farmer:** 
- **Website:**

### Tree Farm Details
- **Month:** 10
- **Day:** 11
- **Year:** 2016

### Recent Action and Renewal Details
- **Date of Action (Choose One):** 
- **Deseeded:** 
- **Moved:** 
- **No Interest:**

### Contact Information
- **Email:** Barbosa14@comcast.net
- **Preferred Contact:** 
- **Phone:** 818-410-4653
- **Fax:** 

### State Forestry Association Information
- **County:** McKinley
- **Town:** 
- **Formed Acres:** 660
- **Location (Legal or GPS):** 37.366223, -108.92847

### Conservation Easement Details
- **Type:** 
- **Abandoned Landowner:**

### Approved Signature
- **Landowner:** Barbosa, Marilyn
- **Date:** 10/11/2016
- **Recommendation:** Certification/Recognition
- **Deed Date:**

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**2016-2020 ATFS Standards of Operation and Certification for Tree Farmers. Signature(s) on this page indicate(s) ATFS approval of report(s) and site(s).**
DOCUMENTS THAT A COUNTY ASSESSORS SHOULD REQUIRE FOR A LANDOWNER TO APPLY FOR THE AGRICULTURAL TAX STATUS
MATT’S AND TOM’S PERSPECTIVE
THANK YOU FOR YOUR TIME AND CONSIDERATION