



The Cristóbal de la Serna Land Grant-Merced

October 2026



The Cristóbal de la Serna Land Grant-Merced

House Joint Memorial 1 (2018) — Report to the Interim Land Grant Committee

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1. Introduction and Executive Summary

Since at least the early 1970s¹, the problematic nature of property ownership within the boundaries of the Cristobal de la Serna Land Grant-Merced (“CDLS”) has concerned various stakeholders.² Strips of land called “lineas”, some as narrow as three-feet wide and five-miles long, traverse the patented boundaries of CDLS. See Figure 1 (p. 2), GIS Map of Cristobal de la Serna Lin[ea]s (2017). Problems associated with the lineas became more prominent in the early 2000s in response to a large property development proposal in Taos County and ensuing litigation involving the CDLS.³ In addition, CDLS heirs are currently precluded from using lands for either communal or private use due to the lineas being unidentifiable on the ground. While the exact origin of the lineas is still under investigation, it appears that the lineas were mapped for the purpose of collecting property taxes and may have reflected an ownership interest of CDLS heirs at the time the lineas were created. Despite being drawn on Taos County’s 1941 Tax Reassessment Map, most of the lineas are untaxable because they are unidentifiable.

In 2018, the New Mexico Legislature passed House Joint Memorial 1⁴ (“HJM 1” or “Memorial”) in response to hearing from stakeholders regarding the problems associated with the lineas.⁵ The Memorial requested that the Guadalupe Hidalgo Treaty Division (“Treaty Division”) at the New Mexico Department of Justice collaborate with the New Mexico Taxation and Revenue Department (“TRD”), the Board of County Commissioners of Taos County (“BCC”), the Taos County Assessor’s Office (“Assessor”) and the Cristobal de la Serna Land Grant-Merced and analyze the creation of Taos County’s 1941 Tax Reassessment Map (“Tax Reassessment Map”) – thought at the time to be the origin of the lineas – and report back to the Interim Land Grant Committee (“Interim Committee”) on possible methods to rectify the current land title situation caused by the creation of the lineas.

¹ White, Koch, Kelley and McCarthy and New Mexico State Planning Office. Land Title Study. Santa Fe, NM: State Planning Division (1971), 70, 154. Hereinafter, “Land Title Study”.

² Cristobal de la Serna Land Grant-Merced (“CDLS”) is a political subdivision of the state. NMSA 1978, § 49-1-1 (2004); § 49-1-2(M)(2025).

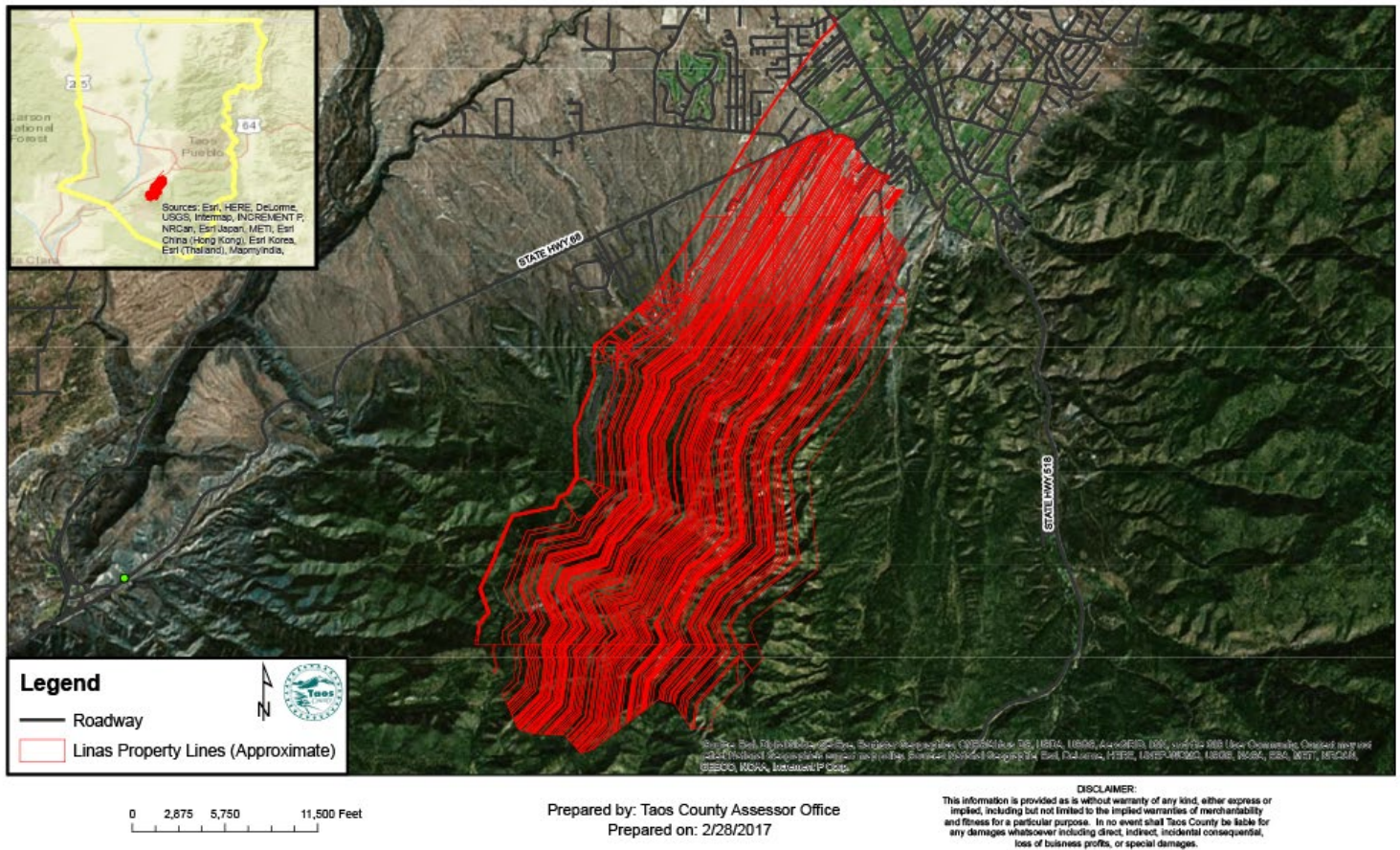
³ https://www.taosnews.com/news/county-denies-upscale-miranda-canyon-housing-development/article_84ee1e14-f993-5d8f-bf60-07298037edbd.html

⁴ Joint Memorial 1 (2018). Accessible at <https://www.nmlegis.gov/Sessions/18%20Regular/final/HJM001.pdf>.

⁵ CDLS presented various status reports to the Interim Land Grant Committee beginning in 2007 which ultimately culminated in the Taos County Assessor’s preparation of the 2017 GIS map that provides a graphical description of the lineas.

Figure 1: GIS Map of Cristobal de La Serna Lin[ea]s (2017)

Cristobal de la Serna Grant - Linas



The Memorial outlined objectives for the Treaty Division, including researching the history and legal basis for the creation of the Tax Reassessment Map and developing a proposal for how the property titles and boundaries of the lineas may be “rationalized”. Shortly after HJM 1’s passage, the Treaty Division convened one meeting of the identified stakeholders but ultimately was not adequately staffed to address the full scope of the Memorial. On March 27, 2025, the New Mexico Land Grant Council (“NMLGC”) formally requested the Treaty Division reexamine the lineas issue and the Memorial. The Treaty Division responded to the NMLGC’s request by engaging with the CDLS, who confirmed an interest in reengaging the stakeholders.

On CDLS’s behalf, the Treaty Division committed to advocating for remedies in addressing the long-term impacts of the division of the common lands into lineas, as discussed in the Memorial. The CDLS identified their goals throughout this process as the following:

- To be able to identify the physical locations of the lineas properties on the ground;
- To ensure properties were not being double-assessed to various heirs;

- To determine ownership of the lineas, specifically, those lineas that are privately owned, those that have been retained by CDLS, and those that have been purchased by CDLS; and,
- To clarify the current boundaries of existing common lands to identify applicable development allowances.

The Treaty Division issued a reengagement letter to the stakeholders identified in HJM 1 on July 11, 2025, and confirmed the first full stakeholder meeting for September 11, 2025.⁶ Those stakeholders identified both the Taos Planning and Zoning Department (“Planning and Zoning”) and the Taos Clerk’s Office as additional interested parties, and the NMLGC supplied the services of their contract surveyor, Territorial Land Surveying, LLC, to assist in researching the history of the lineas. The full group of stakeholders have met quarterly since the initial meeting, in addition to participating in individual meetings with the Treaty Division on numerous occasions.

Ultimately, the stakeholders all agree that restoring the common lands and preventing development in the Picuris Mountains is of utmost importance to the preservation of the CDLS and community as a whole. While the Memorial identified several issues with the lineas, the stakeholders expanded upon or reaffirmed those issues, identifying the following as the most significant:

- The lineas are unidentifiable, such that individual surveys cannot be performed, resulting in individuals squatting, taxes not being assessed accurately, and the inability to determine ownership. Further, because the lineas are not identifiable on the ground, the CDLS cannot identify the tracts they have acquired, so it is unclear which parcels are currently common lands for the heirs to access and utilize for traditional purposes, as the commons were intended. This has created land management issues for most land uses, and the Taos County Assessor cannot apply a proper valuation. Likewise, the boundaries have been subject to encroachment and squatting, as it is unclear who has the authority or ownership interest to enforce property disputes.
- There is a general understanding that the individual lineas were never meant to convey individual ownership but were instead divided narrowly to allow individual heirs to contribute their respective portion to the payment of property tax for the whole common lands. Over time, the lineas have been treated by some as individual property interests and appear to have been randomly assigned amongst heirs.
- The common lands were not intended to be divided, and the division of such may not have been consistent with the property protections enshrined in the Treaty of Guadalupe Hidalgo and Article 2, Section 5 of the New Mexico Constitution.

⁶ On behalf of all the stakeholders, the NMDOJ extends its gratitude to the Taos Soil and Water Conservation District for generously providing a space for the stakeholders to convene their meetings.

- CDLS has received capital outlay for purchasing property to reestablish its common lands. However, because CDLS has been unable to value properties, it has been unable to meet the requirements from the Department of Finance and Administration (“DFA”) to expend funds designated for land acquisition.
- The lineas issue likely requires determining whether the recording of the lineas and the subsequent individualization of property is a “takings”, such that individual lineas have been treated by some as individual property interests, despite not being accessible, identifiable, or useful to individuals or the CDLS. Additionally, individual lineas do not meet any setback requirements for meaningful development, access, or use, and therefore have minimal value to CDLS and its heirs.
- There is a history of bad actors taking advantage of CDLS and its heirs to acquire property interests in the lineas. This continues today, as developers acquire deeds with vague descriptions and “square off” lineas to meet developmental zoning criteria. In addition, CDLS competes with property developers in purchasing lineas from its heirs.
- There is a general understanding that not all the heirs were included in the 1941 Tax Reassessment Survey⁷ – which stakeholders believe resulted in the Tax Reassessment Map – as the historical documentation suggests that the lineas were identified through self-reporting to the state. The Memorial reported concerns that the 1941 Tax Reassessment Map was created without consultation from the CDLS community and is contrary to the community’s understanding of ownership of its lands. The stakeholders continue to share this concern.

In summary, resolving the problems stemming from the creation of the lineas in the Tax Reassessment Map may well benefit the heirs of CDLS, allow for better land management, and ease burdens on the Taos County and State of New Mexico by clarifying ownership and boundaries. The stakeholders agree on a list of both short- and long-term possible solutions to the problems associated with the lineas and have individually identified the impacts those solutions may have on their respective groups. The stakeholders propose the following funding and policy solutions, which are discussed in more detail in Sections 4 and 5 of this report:

- a. Funding to the NMLGC or the CDLS for surveyor services to perform a survey of the CDLS boundaries and continued research and mapping of the lineas;
- b. Funding to CDLS for signage, fencing and boundary markers after a survey is conducted, so that CDLS may mark the survey boundaries to prevent encroachment;

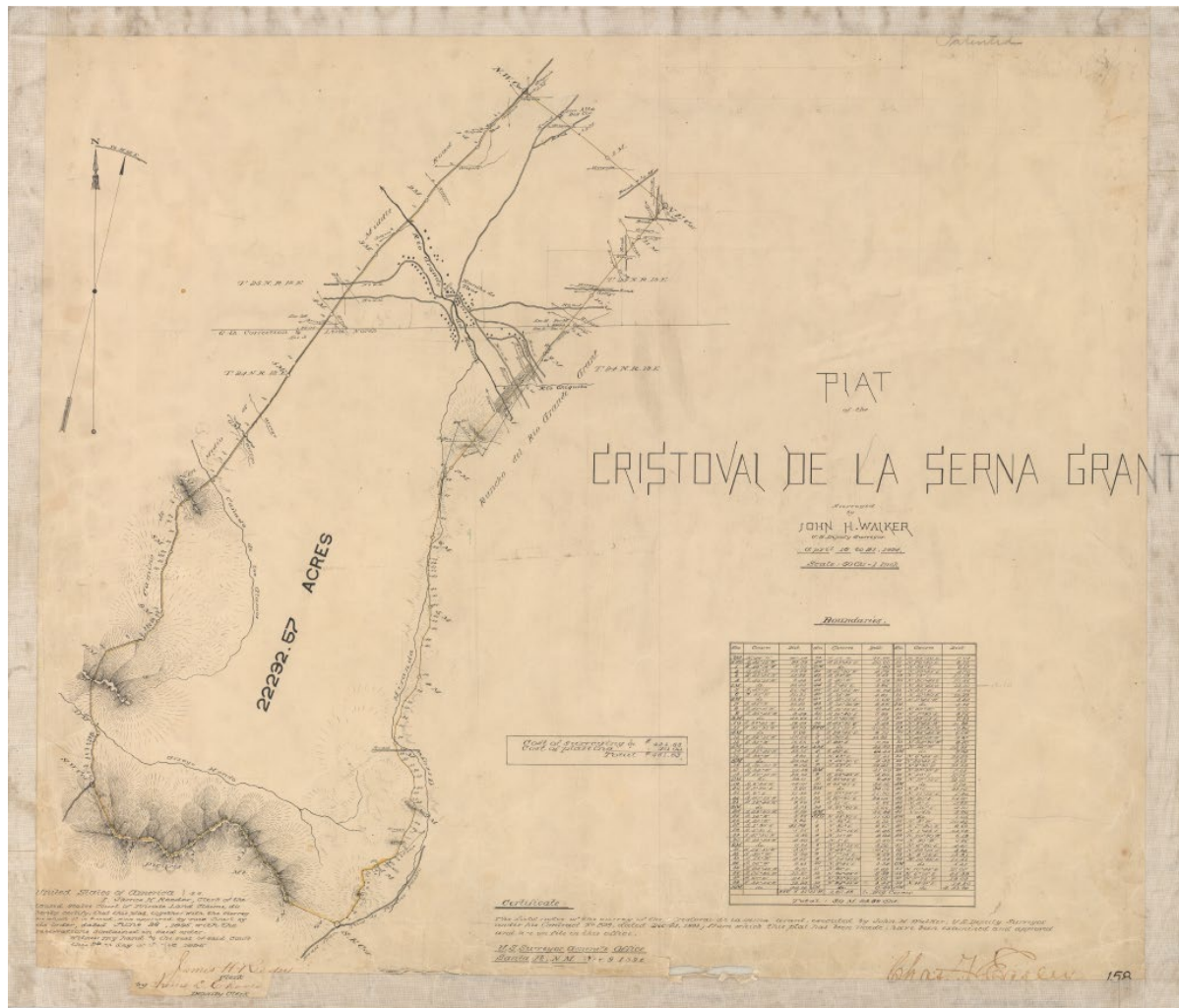
⁷ This report refers to the process by which the Taos County –perhaps with assistance from the state – sought to assess and collect property tax within the CDLS as the “Taos County Reassessment Survey”. Although it is referred to as a “survey”, it is not a land survey. This report refers to the map that appears to have been a product of the survey process as the “1941 Tax Reassessment Map”.

- c. Funding for additional Taos County Assessor support staff to identify and process records, including hundreds of property cards, and to continue researching the title history associated with the lineas;
- d. Funding to CDLS to continue purchasing lineas but at more competitive prices;
- e. Renew or reissue the Joint Memorial regarding the significance of the lineas project, acknowledging the advances made by the current stakeholders, and recognizing the need to continue the project;
- f. Propose a fix for DFA's land acquisition requirements that make it difficult, if not impossible, for CDLS to continue purchasing lineas;
- g. Propose a statutory amendment consistent with surveyor professional ethics and standards that prevents surveyors from relying on tax deeds when creating surveys; and
- h. Issue a County or state-wide moratorium on development within the lineas while additional research is completed to identify the boundaries and title history of the lineas.

2. History of Cristobal de la Serna Land Grant-Merced⁸

CDLS is a Spanish land grant originally issued in 1710, revalidated in 1715, and later confirmed by the Court of Private Land Claims in 1892. Ultimately, the United States conveyed a patent in 1903 for 22,232.57 acres.⁹ Despite the large amount of acreage in the patent, like many land grants, CDLS has suffered significant losses to their common lands through quiet title actions, bad actors, and governmental policies. The creation of the lineas touch on each of these causes of land loss.

Figure 2: GLO Cristobal de la Serna Grant Map (1894)



⁸ This section consists primarily of historical research conducted by Territorial Land Surveying, LLC (“TLS”).

⁹ A land patent is a sovereign’s dispensation of public lands’ ownership to a person. See “Patent”, Black’s Law Dictionary (11th ed. 2019)(defining “patent” as “[t]he governmental grant of a right, privilege, or authority... [or t]he official document so granting[,] ... [a]lso termed public grant”); id. (defining “land patent” as “[a]n instrument by which the government conveys a grant of public land to a private person”).

In 1710, Spanish Soldier Cristobal de la Serna petitioned Governor Joseph Chacon Medina Salaza y Villasenor for a grant of land previously belonging to Captain Fernando Duran y Chavez before the Pueblo Revolt. The first legal explanation of the grant was presented as a rectangle, extending from Cruz Alta on the North, Ojo Caliente on the East, the Peak of the Picuris Mountains on the South, and the “middle road” as the western boundary. The petition was granted, but Serna himself could not occupy the land at that time because of his military position. In 1715, Serna petitioned then Governor Juan Ignacio Flores Mogollon for the grant to be revalidated.¹⁰ Governor Flores Mogollon confirmed the grant the same day, specifically providing that the “pastures and waters on the grant were to be held in common,” a phrase usually found in a community grant framework.¹¹ Serna accepted possession of the land and is believed to have occupied it, when not on a military campaign, until his death in 1720. Settlement was concentrated at the bottom of the valley adjacent to the acequias. Outlying upland areas of the grant were set aside for communal uses, primarily for pasturage and fuel wood and timber gathering, as was the general practice of all land grants in New Mexico.

After Serna’s death, his sons sold the grant to Diego Romero in 1724.¹² Romero ensured the grant was validly transferred by presenting the grant documents to Juan Paez Hurtado, who confirmed the grant was now in Romero’s name.

By 1876, the year the grant was recommended for confirmation by the Surveyor General, the grant had approximately 1,000 inhabitants, nearly all of whom resided upon the premises. On December 12, 1887, a supplemental petition was filed by 302 claimants to Surveyor General George W. Julian in Santa Fe, New Mexico. Alexander Gusdorf, a local mercantile owner, acting as agent and commissioner for the claimants, presented documentation and evidence to Santiago Valdez, who served as the attorney representing the claimants during this process.¹³

Though two Surveyors General recommended to Congress that the grant be confirmed, Congress failed to act on the recommendations prior to the transfer of jurisdiction over the confirmation of land grants to the Court of Private Land Claims. On July 18, 1892, Juan Dios Romero, Jose Dolores

¹⁰ Surveyor General Records, Report No. 58.

¹¹ See generally Malcolm Ebright, *New Mexico Land Grants: The Legal Background*, in *LAND, WATER, AND CULTURE: NEW PERSPECTIVES ON HISPANIC LAND GRANTS* 15 (Charles L. Briggs & John R. Van Ness eds., 1987). Despite the language in the granting document establishing communal use, whether the land grant was originally intended to be a community or private land grant became the subject of significant disputes. See *Kristen Selph a/k/a Christine Padilla v. Alger*, No. 79-223-CV (8th D.C. N.M. 1984) (finding that “virtually all evidence points to the grant as a private one”).

¹² After the Pueblo Rebellion, Diego Romero fled to El Paso, where he resided in the same district as Cristobal de la Serna. Diego Romero later returned to Taos and purchased the grant from Cristobal de la Serna’s heirs.

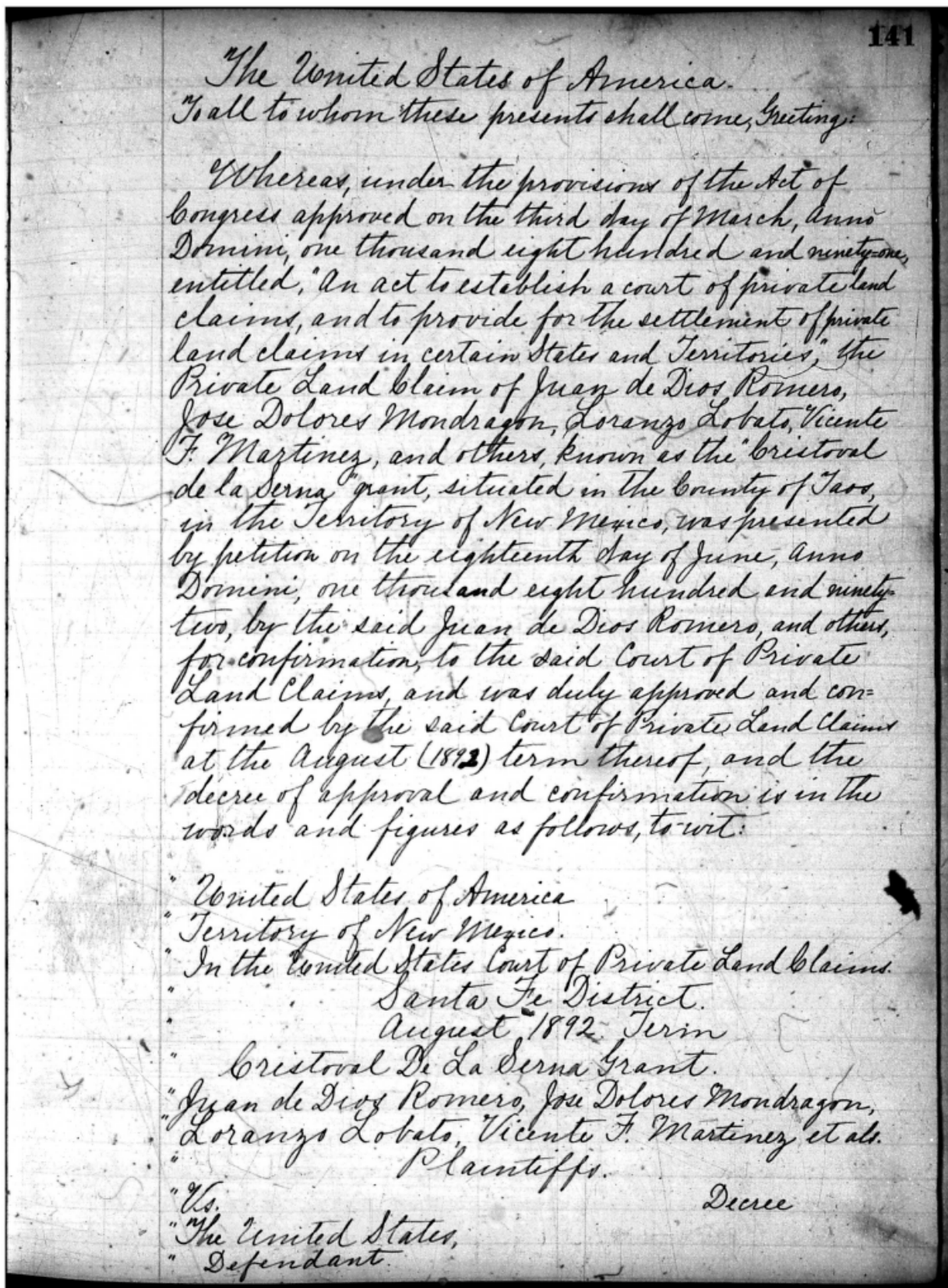
¹³ Gusdorf’s role during the confirmation process likely resulted in him securing his own property interests within the grant boundaries.

Mondragon, Lorenzo Lobato and Vicente F. Martinez, for themselves and all other heirs, successors and legal representatives of CDLS, filed suit in the Court of Private Land Claims. The Court confirmed title to the heirs, successors and assigns and legal representatives of Cristóbal de la Serna.¹⁴ In April of 1894, the grant was surveyed by Deputy Surveyor John H. Walker, the contract surveyor for the General Land Office. See Figure 2 (p. 7), Plat of the Cristoval de la Serna Grant. The survey documented 22,232.57 acres within the CDLS grant and the patent for that amount was issued on January 19, 1903, recognizing the rights of “heirs, successor, assigns and legal representatives of Cristoval de la Serna, the original grantee, so named in the original petition for said grant, as against the United States of America, which title shall be and hereby is release of all claims of title to said grant by the United States[.]”

Notably, the language of the patent itself does not characterize the grant as a private or community grant; however, this distinction has been subject to various interpretations in both lawsuits and historical studies.

¹⁴ Court of Private Land Claims Case No. 21.

Figure 3: Cristobal de la Serna Patent (First Page)



Creation of the Lineas

The stakeholders generally understand and agree that Taos County mapped the common lands for tax purposes in or around 1941 and as a result of the Tax Reassessment Survey.¹⁵ The 1941 Tax Reassessment Map depicted narrow linear tracts, or *lineas*, that stretched from the northern boundary at Picuris Peak for miles to the acequias below. However, parcel descriptions from Taos County property cards dating from as early as the 1910s indicate the concept of the *lineas* may have preexisted the Taos County Tax Reassessment Survey. It is still unclear exactly why the *lineas* were made or why they were recorded as such in 1941. While there were parcels privately occupied within the grant, particularly along the valley floor for homes and small irrigated plots, the vast majority of the land within the grant was undeveloped and unoccupied.

Although the *lineas* were generally understood to be for tax purposes only and common lands were not meant to be divided or sold under the patent, land speculators relied on the *lineas* to file quiet title suits against heirs and the CDLS.¹⁶ The *lineas* were further divided and sold as real property interests. Despite the resulting segmentation, the CDLS community never stopped utilizing the entirety of the grant, including on private inholdings, for grazing and harvesting various natural resources. In 1924, an association was formed to protect the interests of members and owners of lands within CDLS.



Taos County, New Mexico. Draughtsmen, clerks, Office of New Mexico Re-Assessment Survey, Tax Commission, December 1941 [Photographs and other Graphic Materials]; Records of the Bureau of Agricultural Economics, Record Group 83; National Archives at College Park – Still Pictures, MD [online version available through the National Archives Catalog (NAID: 521973) at catalog.archives.gov; October 2, 2026].

¹⁵ The extent to which property taxes were collected on property within CDLS prior to the Tax Reassessment Survey remains unclear.

¹⁶ District court records reflect nearly two dozen quiet title actions filed primarily in the 1990s and early 2000s naming the Cristobal de la Serna Land Grant Association as a defendant. In most cases, the association was not represented by counsel, and many were decided by default judgment. See, e.g., *Ernest Torres v. Dale Blair*, D-820-CV-2004-00224.

Figure 4: Example of Property Card

Form 1-4-1-10

PROPERTY RECORD SHEET No. 1357

Sec. No. TWP. 24N RGE. 13E SCHOOL DIST. No. 2 OWNER Alfredo Romero ✓ CARD No. 124
 SNR No. 1 MAP No. 15 TRACT No. 14 ACRES 0.982 ADDRESS Ranchos de Taos, New Mexico
 CITY _____ EX-SOLDIER _____ HEAD OF FAMILY _____ OTHER _____

LAND COMPUTATIONS

CLASSIFICATION	SYMBOL	ACRES	APPRAISED ACRE VALUE	TOTAL VALUE	TOTAL ASSESSED VALUE	1942		1948		1950		1954	
						ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE
Irrigated	IIR A-2	0.091	\$125.00	\$11.38	\$5.69								
Irrigated, uncult.	IIIR A-3	0.147	100.00	14.70	7.35								
Orchard	OR												
Woods	W												
Dry Farming, cult.	VIIR Loc.	0.744	50.00	37.30	18.65								
Dry Farming, uncult.													
Pasture													
Waste Land													
Commercial Timber													
Total		0.982		\$63.38	\$31.69								

Lots: No. _____ Block _____ APPRAISED VALUE TOTAL VALUE ASSESSED VALUE
 Addition: _____

BUILDINGS

CLASSIFICATION	CONSTRUCTION	NUMBER OF ROOMS	YEAR BUILT	CONDITION	CLASS	APPRAISED VALUE	ASSESSED VALUE	ASSESSED YEAR VALUE			
								1942	1948	1950	1954
800 sq ft @ .35 Residence	Adobe	3		good		\$280.00	\$140.00				
Garage											
Barn											
Shed											
Hotel											
Camp Ground											
Apartment											
Store											
Gas Station											
Garage (business)											
Fence 3w @ 500 ft @ .01 per ft.						5.00	2.50				
TOTAL						\$285.00	\$142.50				

Description:
 N: Tr. 22 - Frank Gonzales
 Public Road
 E: Public Road
 S: Tr. 16 - Marcos Romero
 Public Road
 W: Tr. 16 - Marcos Romero
 Tr. 22 - Frank Gonzales

Remarks:
 Foundation: Mud and Rock
 Finish: Mud plaster
 Roof: Dirt
 Floors: Wood

Unfortunately, these efforts did stop the continued loss of a significant portion of its common lands through numerous quiet title actions and bad actors.¹⁷

¹⁷ See United States General Accounting Office Report to Congressional Requesters GAO-04-59, "Treaty of Guadalupe Hidalgo: Findings and Possible Options Regarding Longstanding Community Land Grant Claims in New Mexico" ("2004 GAO Report"), available at <http://www.gao.gov/new.items/d0459.pdf>. The 2004 GAO report found several causes for loss of land grant common lands in New Mexico. Although quiet title suits are not mentioned, a related legal proceeding – the partition suit – is specifically identified. Id, 161. The GAO report primarily focuses on whether the federal government upheld the property protections of the Treaty. However, given the incorporation of the Treaty in the New Mexico Constitution's Bill of Rights coupled with the fact that quiet title actions are a creature of state legislation – including immunity for political subdivisions from such actions – it remains an open question what obligations fall on the state and whether the state has lived up to those obligations. The GAO report recommended various options for Congress to consider to remedy past injustices identified in the report including transferring federal land to communities that did not receive all of the acreage originally claimed and making financial payments to claimants' heirs or other entities for the non-use of land originally claimed but not awarded.

3. State Actions Prior to the Joint Memorial

While the CDLS's property ownership situation has been recognized as problematic by the state since the 1971 Land Title Study published by the State Planning Office, the lineas problems became more prominent in the early 2000s in response to a development proposal for a subdivision in Miranda Canyon, former CDLS common lands that had been divided into lineas. At the same time, there was a significant change statewide to overhaul the land grant statutes, resulting in the political subdivision status of land grants and the establishment of the Treaty Division, the Interim Land Grant Committee, and the New Mexico Land Grant Council. The increased state support and resources contributed to the resources allocated to Cristobal de la Serna and the long overdue attention required to address and remedy the lineas problems.

Increased Legislative Support for Land Grants-Mercedes and Federal Reports

In the early 2000s, there was a significant push for land grants-mercedes to receive more recognition and support in New Mexico, as well as from the federal government. This included, but was not limited to, the establishment of the Guadalupe Hidalgo Treaty Division at the New Mexico Department of Justice; the statutory designation of land grants as political subdivisions; the creation of the New Mexico Land Grant Council and the Interim Committee; the creation of reports and investigations by the federal government; and additional legislative proposals for the return of common lands.

In 2001, the United States General Accounting Office, now known as the Government Accountability Office ("GAO"), issued Report GAO-01-951 titled "Treaty of Guadalupe Hidalgo Definition and List of Community Land Grants in New Mexico". This report focused on defining what community land grants-mercedes are and identified CDLS as a community land grant based on information and feedback provided by the heirs.¹⁸ The report noted that there were several instances where courts in the New Mexico Eighth Judicial District had concluded that CDLS was a private land grant, based on a detailed examination of its history. However, the information provided by CDLS heirs regarding traditional use was sufficient to conclude that the land grant was in fact a community grant.

Shortly thereafter, the Treaty of Guadalupe Hidalgo Division at the New Mexico Department of Justice, created by statute in 2003, was established to "review, oversee and address concerns relating

¹⁸ See Report GAO-01-951, 14, 44, accessible at <https://www.govinfo.gov/content/pkg/GAOREPORTS-GAO-01-951/pdf/GAOREPORTS-GAO-01-951.pdf>.

to the provisions of the Treaty of Guadalupe Hidalgo that have not been implemented or observed in the spirit of Article 2, Section 5 of the Constitution of New Mexico”.¹⁹ The Treaty was incorporated into the New Mexico Constitution and its Bill of Rights and reaffirms the state’s guarantee of the Treaty’s protections: “The rights, privileges and immunities, civil, political and religious guaranteed to the people of New Mexico by the Treaty of Guadalupe Hidalgo shall be preserved inviolate.” N.M. Const. Art II, Sec. 5.

Meanwhile, the Interim Committee was established in 2003 by the New Mexico Legislature and is comprised of both senators and representatives of the New Mexico State Legislature.²⁰ The Committee was initially tasked with “studying existing law regarding land grants; developing legislation to improve existing law; gathering testimony from land grant heirs, state agencies and other community groups from across New Mexico to understand the relationships, issues and concerns faced by the different groups; and working in conjunction with the Treaty of Guadalupe Hidalgo Task Force.”²¹

In 2004, the federal government issued a second report, titled “Treaty of Guadalupe Hidalgo Findings and Possible Options Regarding Longstanding Community Land Grant Claims in New Mexico”. (“2004 GAO Report”). The 2004 GAO Report investigated the issues surrounding land grants-mercedes in New Mexico, finding that the adjudication process resulted in social and economic hardships to land grant-merced communities. Moreover, delays in Surveyor General reviews and subsequent congressional confirmations meant that some claims had to be presented multiple times to different entities under different legal standards. The claims process also could be burdensome after a grant was confirmed but before specific acreage was awarded, because of the imprecision and cost of having the lands surveyed – a cost grantees had to bear for a number of years. The GAO findings suggested that Congress could consider whether further action is warranted to address the resulting problems of the adjudication process, including: taking no further action (that is, accepting the status quo); acknowledging that the confirmation process was burdensome and resulted in hardships to community land grants; establishing a commission or other body to reexamine specific community land grant claims; transferring federal land to communities that did not receive all of the acreage originally claimed for their community land grant claims; and making financial payments to claimants’ heirs for the inability to use the land claimed but ultimately not awarded or recognized in the patent.

¹⁹ NMSA 1978, § 8-5-18 (2006).

²⁰ 2003 N.M. Laws, ch. 431.

²¹ Land Grant Committee Report to the 46th Legislature Second Session, accessible at https://www.nmlegis.gov/Publications/Interim_Reports/LGC03.pdf.

The GAO Report also stated that the last four options are not necessarily mutually exclusive and could be used in some combination.

“Also in 2004, the Legislature overhauled the Land Grant General Provisions, NMSA 1978, §§ 49-1-1 to -23 (1907, as amended through 2025) Article 1, NMSA 1978, recognizing land grants as political subdivisions and granting them authority to determine land use, local infrastructure, economic development, and zoning of the common lands.”

In response to the 2004 GAO report, the NMDOJ commissioned a report titled “Righting the Record” that highlights many of the negative impacts of the confirmation process on land grant-merced communities following the signing of the Treaty.²² The report also

listed a series of recommendations and argues that Congress has the prerogative to legislatively overrule cases that restricted the autonomy and legitimacy of the land grants-mercedes and restore its intent as articulated in the Treaty and Acts of 1854 and 1891.

Also in 2004, the Legislature overhauled the Land Grant General Provisions, NMSA 1978, §§ 49-1-1 to -23 (1907, as amended through 2025) Article 1, NMSA 1978, recognizing land grants as political subdivisions²³ and granting them authority to determine land use, local infrastructure, economic development, and zoning of the common lands.²⁴

Land grants-mercedes saw additional changes in statutory provisions to increase their autonomy and organization and to reestablish their common lands between 2005 and 2007. In 2005, the Legislature authorized the creation of a centralized list of those land grants-mercedes identified as political subdivisions.²⁵ Also in 2005, land grants-mercedes were provided the right to match the highest bidder at delinquent tax auctions²⁶ and the right of first refusal in the disposition of state land.²⁷ In 2007, the Legislature passed Senate Bill 239²⁸ which provided that those land grants that are managed, controlled and governed as a political subdivision are not subject to adverse possession claims to or defenses against common lands, except those claims or defenses that vested prior to June 15, 2007.

²² David Benavides & Ryan Golten, Righting the Record: A Response to the GAO's 2004 Report Treaty of Guadalupe Hidalgo: Findings and Possible Options Regarding Longstanding Community Land Grant Claims in New Mexico, 48 NAT. RES. J. 857 (2008). Available at: <https://digitalrepository.unm.edu/nrj/vol48/iss4/3>.

²³ Senate Bill 142 recognized certain land grants as political subdivisions of the state. 2004 N.M. Laws, ch. 124, § 3.

²⁴ NMSA 1978, § 49-1-3 (2004).

²⁵ NMSA 1978, § 49-1-23 (2005).

²⁶ NMSA 1978, § 7-38-67 (2005).

²⁷ NMSA 1978, § 13-6-5 (2005).

²⁸ Codified at NMSA 1978, § 49-1-11.2 (2007).

The New Mexico Land Grant Council was created by statute in 2009.²⁹ The New Mexico Land Grant Council's purpose is to establish a land grant support program to provide advice and assistance to land grants and to serve as a liaison between land grants and the federal, state and local government. Its mission includes developing and promoting federal legislation for an appropriate congressional response to longstanding community land grant claims in New Mexico. It is the only agency within the executive branch of state government responsible for promoting federal legislation relating to land grant-merced matters. Since its creation, the Council has been a vocal advocate for land grants-mercedes and has played a large role in supporting CDLS and finding a resolution to the lineas issues.

The Interim Committee first heard the issues regarding the lineas in 2007. Since that time, CDLS has returned numerous times to the Interim Committee to present on CDLS's ongoing issues related to the lineas, in addition to various problems, progress and concerns within and affecting CDLS.

²⁹ NMSA 1978, § 49-11-3.

4. Joint Memorial Current Status, Problems, and Solutions

The Treaty Division issued a reengagement letter to the stakeholders identified in HJM 1 on July 11, 2025, and held the first full stakeholder meeting on September 11, 2025. The stakeholders that have participated in the meetings convened by the Treaty Division include those named in HJM 1: the New Mexico Taxation and Revenue Department; New Mexico Land Grant Council; members of the Board of County Commissioners of Taos County; the Taos County Assessor's Office; and members of the Board of Trustees of the Cristobal de la Serna Land Grant. The stakeholders also identified both the Taos Planning and Zoning Department and the Taos County Clerk's Office as additional interested parties that should be invited to participate. The NMLGC supplied the services of their contracted surveyor, Territorial Land Surveying, LLC, to assist in researching the history of the lineas and the Taos Soil and Water Conservation District provided a meeting space. The full group of stakeholders have met four times, in addition to participating in individual meetings with the Treaty Division on numerous occasions and have all agreed on one common principle: restoring CDLS common lands and preventing unfettered development in the Picuris Mountains is of utmost importance to the preservation of the CDLS and community as a whole.

The stakeholders reviewed the problems identified within HJM 1 and discussed additional problems that the lineas have caused their individual offices, which are discussed below. Additionally, the

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stakeholders have agreed on a list of both short- and long-term solutions to the lineas issue and have individually identified the types of impacts those solutions may have on their respective offices.

Stakeholder Meetings and Participation

The Treaty Division began the reconvening of the stakeholders with a meeting with the Taxation and Revenue Department ("TRD") on September 2, 2025, to better understand the physical layout of the lineas, the history of taxation of the common lands, and how the lineas are currently recognized by TRD. TRD reviewed the 1941 Tax Reassessment Map and agreed that the lineas could only have been made for tax purposes because individually they could not be utilized for any other purpose. The lineas individually do not meet any setback or developmental zoning requirements to be utilized for anything other than agricultural purposes. Therefore, TRD agreed that over time the lineas appear to

have been treated as private property interests – despite the original intention – that were in some cases consolidated, sold or further divided.

The first HJM 1 full stakeholder meeting convened at the Taos Soil and Water Conservation District office on September 11, 2025. At this meeting, the stakeholders introduced themselves and the role their respective offices could play in addressing the lineas issues. The participants included: Nobert LeDoux, CDLS President; Mike Howsden, CDLS Secretary; Maria Dimas, Taos County Assessor; Christina Ramirez, Chief Deputy Taos County Assessor; Eric Montoya, Taos Assessor's Office GIS Coordinator; Taos County Commissioners Bob Romero, District 1 and Darlene Vigil, District 3; Rachel Romero, Planning Director at Taos County Planning and Zoning; Philip Sena, Deputy Director at New Mexico Taxation and Revenue Department Property Tax Division; Larry Brotman, GIS Coordinator at the Property Tax Division; Arturo Archuleta, Program Manager at the New Mexico Land Grant Council; Enrique Romero, Division Director of the Treaty Division; and Megan Veach, Assistant Attorney General in the Treaty Division. As a group, the stakeholders reviewed the history and expectations of the Memorial; reviewed the history of CDLS; discussed the 1941 Tax Assessment Survey and Map and its impacts; and identified the overall plan and next steps in addressing the tasks set forth in HJM1.³⁰ Further, there was productive discussion about CDLS participation in updating the Taos County Comprehensive Plan. TRD shared access to an interactive map of the lineas properties to help facilitate discussions regarding the locations and complexities of the lineas properties. Further, the New Mexico Land Grant Council advised they had obtained a surveyor, Territorial Land Surveying, LLC ("Territorial" or "TLS"), to assist with reviewing deed information and to begin developing a plan to have the lineas surveyed.

After the first stakeholder meeting, Eric Montoya, the GIS Coordinator at the Taos County Assessor's Office, hosted a working group on October 20, 2025, with the NMLGC, TLS, the PTD, the Treaty Division and CDLS to identify next steps in reviewing historic maps and county records. Surveyor Chris Chavez from TLS concluded that to map the lineas accurately, he would need to trace back each individual linea to the issuance of the patent. This would require reviewing each individual property card; however, the property cards are not currently digitized. Further, in order to request the correct property card from the Assessor's Office, the requestor would need to have the specific parcel

³⁰ The agenda also identified a discussion on the recording requirements for property in Taos County, a topic that required additional discussion with the Taos County Clerk's Office. However, the Clerk's Office could not attend and the discussion was postponed. As CDLS has been appropriated capital outlay funds to acquire property, clarifying recording requirements for those properties, especially the lineas, remains an important goal.

data for the Assessor to search, as requesting all the property cards for the entire lineas area does not provide the Assessor's Office with enough information to track down the individual property cards.

Territorial then began compiling research and identifying the information available to it to determine what would be required to conduct a full survey of the lineas. The Surveyor and the Treaty Division coordinated to review documents at the Taos Clerk's Office and identify the relevant deeds that transferred lineas ownership out of the CDLS.

The second full Stakeholder meeting was convened on December 11, 2025. The participants included: Nobert LeDoux, CDLS President; Mike Howsden, CDLS Secretary; Maria Dimas, Taos County Assessor; Christina Ramirez, Chief Deputy Taos County Assessor; Eric Montoya, Taos Assessor's Office GIS Coordinator; Taos County Commissioners Bob Romero, District 1, and Darlene Vigil, District 3; Rachel Romero, Planning Director at Taos County Planning and Zoning; Arturo Archuleta, Program Manager at the New Mexico Land Grant Council; Jacobo Baca, Research Historian at the New Mexico Land Grant Council; Chris Chavez, Surveyor; Enrique Romero, Division Director of the Treaty Division; and Megan Veach, Assistant Attorney General in the Treaty Division. At this meeting, the stakeholders again reviewed the history and expectations of HJM 1. The CDLS representatives relayed that the CDLS's main priority was to preserve the Picuris Mountains and avoid future subdivision development, as had previously been proposed in the early 2000s. There was also a discussion about the oral history and communal understanding of the creation of the lineas. Stakeholders shared their concern that the 1941 Tax Reassessment Survey likely did not include all of the heirs at the time, so there may be a portion of heirs who were not recognized in the survey, despite being able to trace their lineage back to the original heirs of the grant.

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Territorial provided a presentation on its findings and study of the 1941 Tax Reassessment Map. Based on the available GIS data from the Assessor's Office and PTD, only about a quarter of the properties within the lineas reference deed information, which is problematic for identifying

which property cards require further review. Territorial asserted that the property cards are vital for validating the chain of title information and that it was researching district court cases to identify which properties had been subject to quiet title claims. Territorial also presented the maps it had created thus far, which included plotting the legal descriptions of the deeds it had tracked down. Territorial also

identified additional support it needed from Taos County and the NMLGC to further its research. Both the Assessor's Office and the NMLGC agreed to work with him to obtain those records.

Director Romero from Planning and Zoning also gave a presentation and provided the stakeholders with sections of the draft Taos Comprehensive Plan. She invited the CDLS, as well as other land grants-mercedes in Taos County, to provide additional feedback or information to be incorporated into the updated plan. The stakeholders discussed what could be included in the Comprehensive Plan to protect the lineas from additional development and ensure that the natural resources of the Picuris Mountains were preserved. The stakeholders suggested a special zone designation or zoning overlay that could specify the types of uses allowed within the boundaries, limits on lot sizes, and locations of development. Further, Chapters 3 and 4 of the Comprehensive Plan could be updated to include the culture and history of the land grants-mercedes in Taos County.

During discussions, the questions boiled down to whether (1) there were any lineas deeds that pre-existed the 1941 survey; (2) the intent of the creation of the lineas as a tax tool invalidated subsequent transfers where individual ownership was asserted; and (3) the concept of the lineas existed prior to 1941, and, if

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so, how they were assessed and assigned. The stakeholders agreed with CDLS that the preservation of the Picuris Mountains benefits the entire community and finding a solution to the lineas problems would be a relief for each stakeholder's office. Lastly, the stakeholders wanted to extend an invitation to the County Clerk's Office to join future meetings to discuss recording procedures that might flag property transactions involving the lineas.

The third meeting of the stakeholders was convened on April 29, 2026. The participants included: Nobert LeDoux, CDLS President; Mike Howsden, CDLS Secretary; Maria Dimas, Taos County Assessor; Christina Ramirez, Chief Deputy Taos County Assessor; Eric Montoya, Taos Assessor's Office GIS Coordinator; Taos County Commissioners Bob Romero, District 1, and Darlene Vigil, District 3; Rachel Romero, Planning Director at Taos County Planning and Zoning; Philip Sena, Deputy Director at New Mexico Taxation and Revenue Department's Property Tax Division; Larry Brotman, GIS Coordinator at the Property Tax Division; Arturo Archuleta, Program Manager at the

New Mexico Land Grant Council; Jacobo Baca, Research Historian at the New Mexico Land Grant Council; Chris Chavez, Surveyor with Territorial Land Surveying, LLC; and Megan Veach, Assistant Attorney General in the Treaty Division. The stakeholders reviewed the history of the land grant, its patent, and wills and discussed the status of CDLS as a private or community grant. Mr. Chavez presented his research on historic deeds which included tracing title back to Diego Romero and the first division of CDLS. Director Romero discussed the Comprehensive Plan and updates to the Uniform Development Code that could allow for CDLS to have an overlay that would restrict development within the common lands, while still grandfathering-in existing private property interests. Stakeholders discussed land grant zoning authority and expressed concerns that it may be difficult for CDLS to exercise this authority because the common lands of the land grant have not been identified on the ground.

The Treaty Division reported that it intended to present a status report on the ongoing HJM 1 research and discussions at the July Interim Committee meeting. In order to prepare for that presentation, the Treaty Division planned to meet with each stakeholder individually to determine how the proposed solutions may impact the stakeholder's offices individually and if they were supportive of certain proposals over others. Likewise, the Treaty Division would convene one additional stakeholder meeting to review the draft report prior to presenting to the Interim Committee. The Treaty Division also provided a shared folder for the stakeholders to have access to the various documents that have been referenced and relied upon during the stakeholder discussions and associated research. Subsequently, the Treaty Division met with the PTD, the Taos County Assessor's Office, the NMLGC, and Planning and Zoning each individually to review the stakeholders' contributions to the overall project, impacts to their respective offices, next steps, and participation at the Interim Committee presentation.

On July 24, 2026, the Treaty Division convened the stakeholders to review the draft report and prepare for the presentation to the Interim Committee. The participants included: Nobert LeDoux, CDLS President; Rick Chavez, CDLS Vice President, Mike Howsden, CDLS Secretary; Christina Ramirez, Chief

“The historic evidence supports the idea that the lineas pre-dated the 1941 survey but still does not conclusively determine how the lineas were assigned to individuals prior to or within the 1941 Tax Reassessment Survey Map.”

Deputy Taos County Assessor; Eric Montoya, Taos Assessor's Office GIS Coordinator; Veronica Lopez-Gonzales, Assessment Records Librarian; Taos County Commissioners Bob Romero, District 1, and Darlene Vigil, District 3; Rachel Romero, Planning Director at Taos County Planning and

Zoning; Philip Sena, Deputy Director at New Mexico Taxation and Revenue Department's Property Tax Division; Larry Brotman, GIS Coordinator at the Property Tax Division; Arturo Archuleta, Program Manager at the New Mexico Land Grant Council; Jacobo Baca, Research Historian at the New Mexico Land Grant Council; Chris Chavez, Surveyor; and Megan Veach, Assistant Attorney General in the Treaty Division. At this meeting, the stakeholders reviewed the newly discovered historical information that suggests Alexander Gusdorf created the concept of the lineas at the same time he was working with the CDLS's attorney to provide documentation to the Surveyor General for the grant – and likely for his own private interests – to be confirmed. The historic evidence supports the idea that the lineas pre-dated the 1941 survey but still does not conclusively determine how the lineas were assigned to individuals prior to or within the 1941 Tax Reassessment Survey Map. The stakeholders had an opportunity to review the historic narrative, compiled by Territorial Land Surveying, and ask questions and provide feedback regarding their respective interpretation of the historical evidence.

The stakeholders also discussed the individual meetings the Treaty Division had with each entity and confirmed both the problems the lineas presented to their respective offices and the potential solutions. The stakeholders overwhelmingly agreed that the most immediate solution to prevent development would be a zoning overlay and a moratorium. The Treaty Division committed to further researching the moratorium option, and the CDLS would continue to work with the NMLGC and Planning and Zoning to draft language for inclusion in the Comprehensive Plan and proposed development code.

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The stakeholders then discussed the presentation to the Interim Committee on September 16 and 17, 2026, and potential presenters. Representatives from each Stakeholder group indicated their willingness to attend the presentation and answer questions from the Interim Committee about their involvement, recommendations, and ideas for next steps of this project. The Treaty Division committed to providing drafts of each section of the report to the stakeholders as they are finalized internally, so that the stakeholders may provide feedback and comments. The Treaty Division presented a plan for the Interim Committee presentation and advised the stakeholders that the next full group meeting would likely not occur until after the legislative session once the stakeholders had received feedback and direction from the Interim Committee.

Lineas Problems

Throughout the course of the reconvened meetings, stakeholders reviewed, discussed, and expanded upon the problems identified in HJM 1. Among other things, the Memorial recognized that the lineas were drawn by the Taos County Assessor as three-foot-wide by up to five-mile-long strips on the 1941 Tax Reassessment Map. The Memorial raised concerns that the map was created without consultation with CDLS, may have assigned lineas randomly, and ultimately were not consistent with the purpose and use of the land itself under the Treaty of Guadalupe Hidalgo. Further, HJM 1 documented that the Taos County Assessor had testified that proper valuation of the lineas was infeasible. The stakeholders, having reviewed HJM 1 and historical documentation, including the 1971 Land Use Study, and applying their own experiences, summarized that the significant problems of the lineas include the following:

1. Lineas are Unidentifiable

Most of the lineas are unidentifiable on the ground, such that individual surveys cannot be performed. This results in individuals squatting, taxes not being assessed accurately, and indeterminate ownership. Likewise, it is unclear if the current GIS portrayal of the lineas is accurate. This is problematic for individual property owners, Taos County, the TRD and the CDLS. Because the lineas are unidentifiable on the ground, individual property owners, including the CDLS, cannot locate their parcels, which makes utilization and access of those parcels impossible and subject to squatting.

Further, Taos County cannot apply a proper valuation for tax assessment purposes. Because the parcels are unidentifiable, the County cannot accurately assess the parcels, which impacts the taxable value, resulting in diminished taxes being paid to the County. The County relies on a GIS parcel map to identify ownership; however, it is unclear if this map is accurate because GIS cannot function if there are “gaps” in the data. When there are gaps in the data, the GIS system will automatically “gap fill”, resulting in inaccurate measurements assigned to various individual parcels. Currently, there are approximately 1,200 parcels identified within the lineas; however, only about 600 parcels have ownership information. It is unclear if the lineas, once accurately mapped and measured, would actually fit within the patented boundaries of the CDLS.

Likewise, when Taos County cannot identify ownership of a parcel, the County cannot properly assess property tax. This issue impacts the TRD because property cannot then be sold at a delinquent property tax auction when taxes are not paid. Even if an owner is identified, the TRD would likely be unable to sell a linea at a delinquent tax auction because of the history of title issues. TRD could be

subject to liability for failing to meet certain statutory requirements, potentially invalidating the sale of a linea at an auction and the issuance of a tax deed to the successful buyer.

Further, relying on a tax deed or tax assessment is problematic because neither provides a sufficient legal description of the parcel. When buying or holding tax deed properties, a professional survey is essential because county tax assessments do not define legal property boundaries. Surveys resolve deed discrepancies, identify physical encroachments, and prevent boundary disputes.

2. No Ascertainable Basis for Lineas in the 1941 Tax Reassessment Map

The stakeholders agree that in general, the recording of the lineas on the 1941 Tax Reassessment Map were never meant to convey individual ownership but were instead divided narrowly so that individual heirs contributed to the tax bill on the whole common lands. Over time, some have treated the lineas as individual ownership interests.

Lineas appear to have been randomly assigned amongst heirs and ownership went unverified. Legitimate heirs were likely left out of the Tax Reassessment Survey given that the language of the published notice of the survey implies that individuals had the responsibility of self-reporting property ownership. The notice does not indicate what documentation was required to verify ownership or assessment. Likewise, the notice and the oral history of the community suggest that the lineas were not actually surveyed on the ground; rather, they were just drawn in relation to the geography of the mountain.

Although the lineas were included in the Tax Reassessment Map, historical research suggests that the concept of the lineas predated the map. Territorial Land Surveying has been attempting to map the 1941 lineas to determine if there is an identifiable correlation between the lineas and any of the privately occupied strips in the valley that contained homes and irrigated plots. This has been slow going given the volume of records required to be researched for each linea.

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3. The Creation of the Lineas May Not Comply with the Protections of the Treaty of Guadalupe Hidalgo

The division of CDLS common lands into lineas during the Tax Reassessment Survey process may not have been a proper recognition of the property protections of the Treaty of Guadalupe Hidalgo and Article 2, Section 5 of the Constitution. Article X of the Treaty provided that “All grants of land

made by the Mexican government, or by the competent authorities, in territories previously appertaining to Mexico, and remaining for the future within the limits of the United States, shall be respected as valid to the same extent that the same grants would be valid if the said territories had remained within the limits of Mexico.” Although this article was deleted, it was subsequently reaffirmed in the Protocol de Queretaro and specifically protected land grants to the same extent as if the territory had remained under Mexico. In addition, Article VIII protects “property of every kind belonging to Mexicans” who were not at the time residing in the ceded territory. Article IX required that the inhabitants that remained in the ceded territory “shall be maintained and protected in the free enjoyment of their liberty and property”, until incorporated into the Union at which time they would enjoy “all of the rights of citizens of the United States, according to the principles of the Constitution.” New Mexico’s Constitution is unique in its preservation of the Treaty’s property guarantees, specifically that: “The rights, privileges and immunities, civil, political and religious guaranteed to the people of New Mexico by the Treaty of Guadalupe Hidalgo shall be preserved inviolate.”³¹

The 2001 GAO report recognizes that CDLS was confirmed as a private grant, but that the community had always treated it as a community grant and a tenancy in common. Spanish and Mexican granting documents did not use the terms “community” or “private” to distinguish between grants, so both types of land grant claims were brought into the confirmation process without these labels. Under both Spanish and Mexican land law and legal custom, the two types of grants differed in terms of ownership and use patterns within the boundaries of the grant; whether lands could be sold; and decision-making in general. However, both types of grants were still intended to incorporate space for natural resources to sustain the community. The key land ownership feature for community grants was the inclusion of common lands within the grant. True common land was land that was community-owned and freely used by all grant residents; could not be sold; and was held in perpetuity by the land grant in its corporate capacity as a quasi-public entity. Because many community land grants, like CDLS, were not confirmed correctly, the community-owned nature of the common lands of community lands grants was not adequately preserved or protected. This enabled purported private property ownership interests to sell and divide the common lands. Therefore, the Tax Reassessment Survey and the Tax Reassessment Map – which may have ultimately facilitated the privatization of the lineas – may not have complied with the promises of the Treaty in that Mexico would not have recognized such division of common lands as a legally valid ownership pattern within a community grant.

³¹ N.M. Const. art. II, § 5.

4. Limitations on Use of Capital Outlay

As a political subdivision of the state, CDLS is eligible for capital outlay to purchase property. However, purchasing lineas poses additional hurdles because of the strict requirements that the Department of Finance and Administration (“DFA”) imposes to expend capital outlay funds on real property.³²

In 2007, CDLS received its first capital outlay appropriation with the intent of purchasing or building an administrative space. However, CDLS was unable to spend the funds within two years, and the reauthorization of the funds for an additional two years was line item vetoed by Governor Susana Martinez. In 2019, CDLS received one appropriation specifically for land purchases for \$50,000. Between 2019 and 2022, CDLS utilized \$4,223.10 on linea purchases and requested a two-year reauthorization in both 2023 and 2025. CDLS has a deadline of June 2027 to utilize the remaining funds. CDLS has identified four properties for a total of \$24,000 that are ready for purchase.

Although CDLS has been awarded capital outlay specifically for lineas purchases, the requirements from DFA make it difficult for CDLS to comply. Recently, DFA has imposed a new rule for property purchases that requires the purchasing entity utilizing capital outlay funds to provide an appraisal with the purchase agreement to ensure the price is comparable to that of other properties in the area. This is difficult for any land grant for many reasons. Appraisers are not always easy to come by and there is extra cost associated with appraisals which can cause the property purchase to take longer than expected. It is especially difficult for CDLS because of the documented difficulties in establishing values for the lineas.

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The NMLGC met with DFA shortly after the implementation of the appraisal rule and explained why providing an appraisal for the lineas was likely impossible. For now, DFA has agreed to accept a Certified Market Analysis (“CMA”) in place of the appraisal. CMAs are generally easier to obtain since most real estate agents can provide these for buyers; however, CDLS has not found anyone willing to attempt a CMA for the lineas.

³² The NMLGC has been working with CDLS and DFA to find an agreeable solution for CDLS to use their capital outlay awards on purchasing lineas.

DFA has agreed to accept a Notice of Value (“NOV”) from the Taos County Assessor for the lineas properties in lieu of an appraisal or CMA. However, the relevant NOVs have not been updated in many years because of the inability to assess them given that the properties are unlocatable and unidentifiable. This presents a problem in determining “fair market value”. While the NOVs may still be well below fair market value for acreage in Taos, the valuations have not changed in many years and DFA will not approve purchases without a current standard to use in determining fair market value. If the CDLS, NMLGC and DFA cannot come to an agreement on what is fair market value for the lineas and what documentation demonstrates that, CDLS will not be able to expend their remaining capital outlay funding and it will revert again, making it more difficult for the land grant to demonstrate need in future capital outlay requests.

5. Lineas Limit Improvements and Restrict Land Use

The formal recognition of the lineas as a result of the 1941 Tax Reassessment Survey, and the subsequent purported creation of individual property interests, arguably interfered with CDLS’s heirs’ ability to enjoy or exercise their individual and collective interest in the land grant – either in restricting the use of the common lands or in an individual heir’s capacity to use individual parcels because they are not accessible, identifiable or otherwise useful. Additionally, the individual lineas do not meet any setback requirements for meaningful development, access, or use, such that the individual parcels have minimal value.

Unclear land titles dissuade landowners from improving their property.³³ If ownership is not verifiable, a potential owner does not want the responsibility or liability of investing in a property where the value may be lost. Even in 1971 when the Land Title Study was published,

“The formal recognition of the lineas as a result of the 1941 Tax Reassessment Survey, and the subsequent purported creation of individual property interests, arguably interfered with CDLS’s heirs’ ability to enjoy or exercise their individual and collective interest in the land grant...”

CDLS was reported to have been attempting to consolidate parcels into viable tracts under the ownership of the former association and offering heirs stock interests in exchange; however, this effort was still frustrated by the title situation and tracking down all of the heirs’ interests.

Article II, Section 20 of the New Mexico Constitution protects property owners from the government taking or damaging their private property for a public purpose without just compensation. These protections have also been codified in state laws setting forth procedures for inverse

³³ Land Title Study, 165.

condemnation.³⁴ Further, the New Mexico Supreme Court has specified that a taking can be physical or regulatory. A physical taking occurs when there is an actual physical appropriation of private property for public use and a regulatory taking occurs when a regulation or government action substantially interferes with a private property interest as if there was a physical taking.³⁵ Whether the tax assessment survey or the creation of the 1941 Tax Reassessment Map, and their subsequent implications, rise to the same level of an unlawful government restriction on the use of property warrants further research and investigation.³⁶

6. History of Bad Faith in Land Dealings

CDLS has been awarded capital outlay money to purchase lineas from its heirs in an effort to consolidate and reestablish its common lands. However, the current Board of Trustees is aware that property developers with more purchasing power are also attempting to contact heirs and buy the lineas. The amount CDLS can pay for the lineas is limited by state standards and cannot exceed fair market value. The fair market value of a linea remains nebulous.

Further, property developers rely on vague deeds to acquire parcels and “square off” the lineas to make them meet developmental zoning criteria. This is evident in the lower portion of the grant where the former common lands are deemed more “developable” because of flatter geographic conditions. It is unclear to the stakeholders how these parcels were able to be consolidated and developed.

Lineas Short- and Long-Term Solutions

The HJM 1 stakeholders created the following list of possible short- and long-term solutions to the lineas problems. The list includes various requests of the Legislature to ensure that the ongoing research and work surrounding the lineas issue does not lose momentum. The stakeholders have considered and propose the following solutions to the Interim Committee for additional feedback and consideration:

1. ***Conduct a survey to identify the specific area that is included within the tenancy in common, including those parcels that were never transferred out of the grant, those parcels the CDLS has recently acquired, and those parcels that were subject to quiet title or to similar processes and are no longer owned by an heir.*** This survey would also include identifying the current boundaries of the common lands on the ground to assist the CDLS and Taos County verify and

³⁴ NMSA 1978, § 42A-1-29 (1983).

³⁵ See *State v. Wilson*, 2021-NMSC-022, ¶ 26.

³⁶ A restriction may constitute a taking if it is not reasonably related to a proper purpose and it unreasonably deprives the property owner of all, or substantially all, of the beneficial use of the property. *Moongate Water Co., Inc. v. City of Las Cruces*, 2013-NMSC-018, ¶ 18, 302 P.3d 405 (quoting *Temple Baptist Church, Inc. v. City of Albuquerque*, 1982-NMSC-055, ¶ 27, 646 P.2d 565).

prevent the issue of continued encroachment. Having an updated and valid survey would be beneficial to the CDLS, the County, and TRD, as it would clarify land title disputes with accurate legal descriptions. Accurate and updated legal descriptions would allow the County to assess accurate values to the parcels individually and reduce tax burdens across the county. Additional benefits of land title clearance are also addressed in the Land Title Study and include the promotion of property improvement and increased property values, which enable local governments to provide and improve essential services.³⁷ Surveying will likely be necessary regardless of the solution sought. However, it may be most beneficial to survey the boundaries or sections of the grant in stages, as it is unlikely that a single surveyor would be willing to survey each individual linea.

2. ***Continue researching title history and verify why approximately 600 of the approximately 1,200 accounts within the lineas have no ownership information available to Taos County or the Taxation and Revenue Department.*** If these accounts represent valid properties and are not duplicative or made in error, there is a chance that these properties were never in fact transferred out of the grant. To verify whether these accounts exist, significant title history research needs to be conducted in coordination with the County and the TRD. Identifying all of the property cards needed to establish the title history for each and every parcel will place a significant burden on the County Assessor's Office. The property cards are not digitized and must be requested with specific identifying information. The County Assessor's Office estimated that locating each card and digitizing it would take approximately ten (10) minutes, or about two hundred (200) hours of staff time dedicated to just finding all the required property cards. This time would not include studying the information, identifying the associated parcel, and creating a title history. Establishing a title history for the lineas properties would also likely be necessary regardless of the solution sought.
3. ***Identify parcels to establish useable and accessible CDLS common lands and prioritize agreements with those property owners to transfer ownership to CDLS.*** This would likely require a survey in coordination with a title history to verify existing deeds and ownership interests for various parts of the grant to ensure the properties are located in areas that are most beneficial to the grant.
4. ***Issue a state or county level moratorium in compliance with applicable law and survey requirements.*** In New Mexico, county moratorium authority is rooted in statutory zoning power and broad police powers to protect public health, safety, and welfare. Additional research is required to identify the scope and limitations of issuing a moratorium and for what purposes. This would be a short-term solution that would potentially enable more time to pursue and achieve additional options.
5. ***Challenge surveys for those parcels that have been "squared off" and recorded with Taos County.*** The CDLS would likely be the party to challenge the surveys and would require

³⁷ Land Title Study.

additional legal resources or representation, in addition to expert testimony to verify the requirements of a valid survey. This option would likely be time-consuming and costly, and still require a corrected survey. Additionally, this would only address a limited portion of the lineas properties and not the majority of the parcels extending into the Picuris Mountains, which have been identified by all the stakeholders as the priority for needing protection and restricted development. Nevertheless, the stakeholders agree that the viability of challenging surveys should be explored further.

6. *Seek a statutory amendment clarifying the expectations and requirements for surveys to be recorded in accordance with existing professional surveyor codes of conduct and ethics.*

Specifically, this would ensure that tax deeds and assessments are not legally sufficient on their own to verify parcel boundaries and incorporate this standard into law, rather than just in the existing guidance language for standards and ethics in the practice.

7. *Determine whether the state or the CDLS, as a political subdivision of the state,³⁸ may engage in eminent domain or condemnation of the lineas properties.³⁹*

Eminent domain has been suggested by the Interim Committee on numerous occasions in response to the lineas problems and it is also discussed in the Land Title Study. Condemnation or eminent domain is the process by which the government may take private property for public purposes subject to constitutional limitations that require just compensation to the owner; however, the property itself is not required to be held or owned by the government or be made available for use by the general public. Once the properties have been condemned, the property could be held by the state as state trust land, in a conservation easement, or reissued to CDLS. Eminent domain condemnation could be utilized for acquiring the entirety of the lineas and essentially re-establishing the boundaries of CDLS as a singular consolidated parcel. This would require an extensive process for identifying owners, compensating heirs or private individuals for their ownership interest, and surveying the boundaries of the area to be condemned. Because eminent domain condemnation is an extreme measure, it may be beneficial to pursue incentive options and encourage heirs or private individuals to voluntarily sell their land back to CDLS first. The stakeholders suggested inviting an agency with experience implementing eminent domain proceedings, such as the New Mexico Department of Transportation, to present on what that process entails. Further, eminent domain requires that the state pay just compensation for the property; however, as already established, the County Assessor and the Taxation and Revenue Department cannot assign accurate values to the parcels that are unidentifiable,

³⁸ NMSA 1978, Section 42A-1-2(G), defines a local public body as a political subdivision of the state and its agencies, instrumentalities and institutions. Whether a land grant recognized as a political subdivision of the state by statute meets the definition of an eligible “condemnor” under the Eminent Domain Code requires further research.

³⁹ The state may appropriate private property under the inherent power of eminent domain by legislative act. See *State ex rel. Red River Valley Co. v. District Court*, 39 N.M. 523, 51 P.2d 239 (1935). The procedure for taking private property is set out in the Eminent Domain Code. See NMSA 1978, §§ 42A-1-1 to 42A-1-33.

unlocatable, or inaccessible. This may create additional hurdles in ensuring that people are adequately compensated for the land that is condemned.

8. ***Issue incentives for the heirs to transfer their interest into a consolidated interest to the CDLS as a whole.*** Because of the limitations of using capital outlay funds to purchase property at a set rate, CDLS cannot offer more competitive rates to heirs without some overriding authority to do so. Incentivizing heirs or private individuals to voluntarily sell the lineas properties would reduce the need for the state to seek other remedies, such as eminent domain. Heirs, including those participating in the stakeholder meetings, reported that they frequently receive offers in the mail for developers to purchase the lineas for up to \$1,500.00 per acre. Incentives discussed included increasing the amount of compensation per acre and tax breaks or credits. Likewise, this should include an educational component to address any misunderstanding that heirs would be losing access to the property by selling to CDLS. Instead, as heirs, they will retain rights to utilize the common lands, which will only become more useful for traditional uses as the boundaries are expanded and identified.
9. ***Create a zoning overlay that identifies the boundaries of CDLS and places residents within the boundaries on notice now and in the future that they may be subject to additional zoning restrictions once CDLS implements its own zoning ordinances.*** Land grants-mercedes have their own zoning authority by statute; however, only one land grant has implemented this authority. CDLS could issue its own comprehensive plan and potentially restrict development or require additional review criteria. However, further research is required to determine whether the land grant's authority extends to just the property it owns or to the traditional boundaries of the grant.
10. ***Create a zoning overlay that incorporates the boundaries of the traditional common lands that restricts development based on geographic features in the interest of environmental protection and fire mitigation.*** Because fire mitigation is of high concern to Taos County as a whole, Planning and Zoning is considering changing the development allowances where the grade and slope make the property inaccessible to emergency vehicles. The current proposal would restrict all development if the grade of the property is more than twenty percent (20%) and the slope of the road to access the parcel is greater than twelve percent (12%). While not being specific to the CDLS or lineas, this overlay would incorporate the majority of the Picuris Mountains and allow the County flexibility in determining the merits of development proposals. Additional mapping would be required to identify how much of the lineas properties would be included in these restrictions.

Many of these proposed solutions could be addressed simultaneously and most require an updated boundary survey. The stakeholders also discussed how increased outreach and education regarding heirs' retained rights to the common lands may increase those willing to sell their lineas back to CDLS to consolidate the parcels. Because of the complicated history CDLS has in the community, largely

caused by problems stemming from the lineas and property issues, an educational component may be beneficial in accompanying every proposed solution and may increase heir participation in grant activities and operations.

Likewise, many of the proposed solutions would need to be addressed in stages, rather than all at once. The stakeholders recognize that these proposals will impose substantial burdens on Taos County staff and officials but that clarifying ownership of the lineas will be beneficial for the operations of all the stakeholders in the long-term.

“Because of the complicated history CDLS has in the community, largely caused by problems stemming from the lineas and property issues, an educational component may be beneficial in accompanying every proposed solution and may increase heir participation in grant activities and operations.”

5. Needs, Next Steps and Request of the Interim Committee

The stakeholders are committed to continuing to work and address the lineas problems and are seeking input and feedback from the Interim Committee regarding next steps. The stakeholders have expanded upon the many problems of the lineas and have identified a series of possible solutions for the Interim Committee's consideration. In order to continue making progress on the lineas, CDLS will need to have a survey conducted of the grant boundaries, which is the starting point for most of the proposed solutions. Additionally, research and mapping work will need to continue regarding the 1941 Tax Reassessment Survey to identify the lineas and claimed owners at that time. This will allow the stakeholders to trace titles of current lineas claimants to those originally established in 1941 and will help identify where an acquired parcel falls in relation to other lineas. This is necessary not only for future survey work but also in responding to quiet title actions within the exterior boundaries of CDLS.

While the stakeholders have reviewed the content of this report, the report has not been widely shared in the community or among the heirs. It may be important to hear from a wider group of heirs or other impacted community members regarding their opinions on various solutions and next steps. This would play into the educational component of the proposed solutions because increased support and participation from the heirs or individuals with titles to the lineas would reduce the need for more extreme intervention.

To achieve the short- and long-term solutions proposed in this report, the stakeholders recommend the following funding and policy requests:

Funding Requests:

1. Funding for Surveyor Services

The stakeholders have identified that essentially all of the proposed solutions will require a survey of the CDLS boundaries and continued research and mapping of the lineas. The surveyor's services could be contracted through the NMLGC or directly through CDLS. Therefore, the stakeholders request that the Interim Committee support increasing the NMLGC's budget to expand contractual services or support a capital outlay request for CDLS to hire a surveyor directly. A survey of the Stake Out Road boundary on the western side of the grant where the lineas begin would be approximately seven miles. The boundary of the peak to the Forest Service border would be approximately three miles.

Estimated Cost: _____

2. Funding for Signage, Fencing, and Boundary Markers

After a survey is conducted, CDLS wants to mark the boundary of the survey to make it easier to identify and prevent encroachment. This would also enable Taos County to identify potential improper permit applications or development proposals.

Estimated Cost: _____

3. Funding for Additional Support Staff

Because of the significant burden on Taos County to identify and process records, hiring staff to assist in processing the property cards, research the title history, and document all the corresponding data would aid the County and expedite this project. Support staff could be contracted and overseen by the NMLGC or by CDLS.

Estimated Cost: _____

4. Funding for Incentives to Purchase Lineas at Competitive Pricing

For CDLS to successfully purchase additional lineas properties, CDLS needs to make competitive offers. More competitive offers would likely still be less expensive to the state or the land grant than initiating condemnation proceedings. Increasing the cap would require a waiver of the limitations set forth by DFA.

Estimated Cost: _____

Policy Action Requests:

5. Renewed Memorial Regarding Significance of Lineas Project

Because of the significance and impact of this project, the stakeholders request that the Interim Committee issue a renewed memorial addressing the newly discovered history and ongoing impacts of the lineas problems. Further, the renewed memorial could identify the funding needs and limited capacity of the stakeholders and could include funding to ensure its continued momentum and the initiation of the proposed solutions. Alternatively, the memorial could create a Task Force.

6. Propose a Statutory Waiver or Refinement of DFA's Land Acquisition Requirements

As discussed herein, DFA requires that land purchases not exceed fair market value, which must be supported by the Notice of Value or Property Valuation. Because property developers are offering more than triple what CDLS can offer per acre, CDLS is having a difficult time purchasing the lineas properties. Therefore, the stakeholders request that the Interim Committee explore whether DFA can

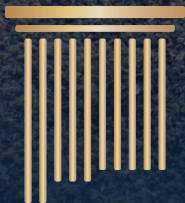
waive certain threshold limitations and permit CDLS to offer more financial incentives for purchasing additional lineas properties.

7. Propose Statutory Language Regarding Survey Requirements

Currently, there are no statutory requirements preventing a surveyor from relying on tax deeds, despite this practice being unreliable and not in accordance with professional surveyor ethics and standards. Therefore, the stakeholders request that the Interim Committee explore drafting a statutory proposal to prevent tax deeds from being relied upon when completing surveys of the lineas properties.

8. Issue a Moratorium

In addition to Taos County seeking a moratorium on development within the lineas, the stakeholders request that the Interim Committee evaluate whether the state can also issue a moratorium preventing development within CDLS while additional research is completed to identify the boundaries and title history of the lineas. Preventing development would be in the interest of the general public as it relates to environmental concerns and fire prevention. Likewise, it would allow Taos County additional time to implement zoning ordinances that address the specific feedback and requests Taos County residents have submitted concerning the Comprehensive Plan and Unified Development Code.



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