

underscored material = new
[bracketed material] = delete

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE MEMORIAL 81

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019

INTRODUCED BY

Roberto "Bobby" J. Gonzales and Jim R. Trujillo

A MEMORIAL

REQUESTING THE SECRETARY OF TAXATION AND REVENUE TO CONVENE A
TASK FORCE TO RESOLVE ISSUES OF CONCERN WITH NEW MEXICO
PROPERTY TAX POLICY REGARDING NONAGRICULTURAL LANDS AND THE
MANAGEMENT AND CONSERVATION OF NATURAL RESOURCES.

WHEREAS, New Mexico's land and natural resources provide
for food and water security, economic prosperity, public health
and quality of life; and

WHEREAS, the comprehensive plans of local governments and
local communities throughout New Mexico call for the
conservation of these resources; and

WHEREAS, for many New Mexicans, family land is an
important part of their cultural and economic heritage, often
passed down from one generation to the next; and

WHEREAS, New Mexico's traditional land-based communities,

underscoring material = new
~~[bracketed material] = delete~~

1 agricultural lands and water are under significant economic
2 pressure, and subsistence and small-acreage agriculture that
3 was once widespread is no longer economically feasible for many
4 families; and

5 WHEREAS, some landowners are unable to keep their land in
6 agricultural production for legitimate reasons, including
7 family circumstances such as age and health, lack of water
8 resources, low economic returns, limited markets and labor
9 resources, declining productivity, restoration activities,
10 natural resource needs and incompatible surrounding land uses;
11 and

12 WHEREAS, in New Mexico, land that is not in agricultural
13 production is taxed based on market value, which continues to
14 rise, making continued land ownership increasingly unaffordable
15 for many New Mexicans, especially retiring farmers and
16 ranchers; and

17 WHEREAS, New Mexico is continuing to lose much of its most
18 productive agricultural land and water to development; and

19 WHEREAS, New Mexico's current property tax policy limits
20 landowners' ability to implement publicly beneficial management
21 and conservation of natural resources, including forested
22 watersheds, streams and wildlife habitat, because any portion
23 of land that is not in agricultural production is taxed based
24 on market value; and

25 WHEREAS, many other states have successfully implemented

.214633.1

underscoring material = new
~~[bracketed material] = delete~~

1 property tax measures to slow the loss of agricultural land,
2 water and other natural resources; and

3 WHEREAS, conserving New Mexico's cultural heritage, land
4 and natural resources is in the interest of all New Mexicans;

5 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
6 REPRESENTATIVES OF THE STATE OF NEW MEXICO that the secretary
7 of taxation and revenue be requested to convene a rural
8 heritage task force to evaluate New Mexico's approach to taxing
9 lands that do not qualify as agricultural lands and are not
10 residential or developed lands; and

11 BE IT FURTHER RESOLVED that the secretary of taxation and
12 revenue be requested to invite to participate in the rural
13 heritage task force one representative or the representative's
14 designee from the office of the governor, the office of the
15 lieutenant governor, the New Mexico department of agriculture,
16 the energy, minerals and natural resources department, the New
17 Mexico acequia association, the New Mexico association of
18 conservation districts, New Mexico counties and the assessors
19 affiliate, the western landowners alliance, the New Mexico
20 cattlegrowers' association, the New Mexico farm and livestock
21 bureau and other relevant and interested stakeholders as
22 approved by the secretary of taxation and revenue; and

23 BE IT FURTHER RESOLVED that the rural heritage task force
24 be requested to examine how to improve the property tax
25 structure for land parcels that were previously under

.214633.1

underscoring material = new
~~[bracketed material] = delete~~

1 agricultural production and face drastically increased property
2 taxes when removed from agriculture and are not developed; and

3 BE IT FURTHER RESOLVED that the rural heritage task force
4 be requested to examine how to improve the property tax
5 structure for land parcels that are removed from agricultural
6 production to meet resource management objectives; and

7 BE IT FURTHER RESOLVED that the rural heritage task force
8 be requested to examine how potential changes to the property
9 tax structure will impact revenue in New Mexico and to
10 determine appropriate criteria for evaluating potential
11 changes; and

12 BE IT FURTHER RESOLVED that the rural heritage task force
13 be requested to consider how potential property tax changes
14 impact open space, conservation and agricultural productivity;
15 and

16 BE IT FURTHER RESOLVED that the rural heritage task force
17 be requested to develop recommendations for changes to property
18 tax structure that would allow landowners to implement
19 appropriate and publicly beneficial resource management
20 practices; and

21 BE IT FURTHER RESOLVED that the rural heritage task force
22 be requested to produce a comprehensive written report and
23 present its findings and recommendations to the revenue
24 stabilization and tax policy committee by December 1, 2019; and

25 BE IT FURTHER RESOLVED that copies of this memorial be

.214633.1

underscored material = new
~~[bracketed material]~~ = delete

1 transmitted to the governor, the lieutenant governor, the
2 secretary of taxation and revenue, the director of the New
3 Mexico department of agriculture, the secretary of energy,
4 minerals and natural resources, the executive director of the
5 New Mexico acequia association, the executive director of the
6 New Mexico association of conservation districts, the executive
7 director of New Mexico counties, the chair of the western
8 landowners alliance, the president of the New Mexico
9 cattlegrowers' association and the president of the New Mexico
10 farm and livestock bureau.

11 - 5 -
12
13
14
15
16
17
18
19
20
21
22
23
24
25

.214633.1