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

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

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

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

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

WHEREAS, many other states have successfully implemented
property tax measures to slow the loss of agricultural land, water and other natural resources; and

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

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

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

BE IT FURTHER RESOLVED that the rural heritage task force be requested to examine how to improve the property tax structure for land parcels that were previously under
agricultural production and face drastically increased property
taxes when removed from agriculture and are not developed; and

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

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

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

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

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

BE IT FURTHER RESOLVED that copies of this memorial be
transmitted to the governor, the lieutenant governor, the
secretary of taxation and revenue, the director of the New
Mexico department of agriculture, the secretary of energy,
minerals and natural resources, the executive director of the
New Mexico acequia association, the executive director of the
New Mexico association of conservation districts, the executive
director of New Mexico counties, the chair of the western
landowners alliance, the president of the New Mexico
cattlegrowers' association and the president of the New Mexico
farm and livestock bureau.