

1 A MEMORIAL

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

6
7 WHEREAS, New Mexico's land and natural resources provide
8 for food and water security, economic prosperity, public
9 health and quality of life; and

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

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

16 WHEREAS, New Mexico's traditional land-based
17 communities, agricultural lands and water are under
18 significant economic pressure, and subsistence and
19 small-acreage agriculture that was once widespread is no
20 longer economically feasible for many families; and

21 WHEREAS, some landowners are unable to keep their land
22 in agricultural production for legitimate reasons, including
23 family circumstances such as age and health, lack of water
24 resources, low economic returns, limited markets and labor
25 resources, declining productivity, restoration activities,

1 natural resource needs and incompatible surrounding land
2 uses; and

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

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

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

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

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

22 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
23 REPRESENTATIVES OF THE STATE OF NEW MEXICO that the secretary
24 of taxation and revenue be requested to convene a rural
25 heritage task force to evaluate New Mexico's approach to

1 taxing lands that do not qualify as agricultural lands and
2 are not residential or developed lands; and

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

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

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

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

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

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

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

20 BE IT FURTHER RESOLVED that copies of this memorial be
21 transmitted to the governor, the lieutenant governor, the
22 secretary of taxation and revenue, the director of the New
23 Mexico department of agriculture, the secretary of energy,
24 minerals and natural resources, the executive director of the
25 New Mexico acequia association, the executive director of the

1 New Mexico association of conservation districts, the
2 executive director of New Mexico counties, the chair of the
3 western landowners alliance, the president of the New Mexico
4 cattlegrowers' association and the president of the New Mexico
5 farm and livestock bureau. _____

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