

STATE OF NEW MEXICO
ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT
LAND CONSERVATION INCENTIVES ACT (LCIA) TAX CREDIT
CERTIFICATION OF ELIGIBILITY APPLICATION

Submit to: LCIA Coordinator, EMNRD-Forestry Division, 1220 S. St. Francis Dr., Santa Fe, New Mexico 87505

Date:

Applicant Name:

Address:

Telephone:

Fax Number (optional):

E-mail Address (if available):

☀ Federal Employer Identification Number or Social Security Number:

☀ New Mexico Combined Reporting System Number (if available):

☀ Applicant is:	<input type="checkbox"/> U.S. Citizen or Resident	<input type="checkbox"/> U.S. Domestic Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> U.S. Domestic Corporation	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
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☀ If more than one taxpayer owns the donated land or interests in land please provide this information for each owner. **See 3.13.20.10.D NMAC.**

An applicant shall submit **one signed, completed paper original and two paper copies** of the Certification of Eligibility Application package to the Energy, Minerals and Natural Resources Department. **Any photographs shall be provided in color. See 3.13.20.10 NMAC, Subsections C through I.**

Applicant has made the donation as part of a bargain sale. **See 3.13.20.10.E NMAC.** Yes
 No

If "Yes," please specify the amount Applicant received from the sale of the land or interest in land. **See 3.13.20.10.E NMAC.** \$

Certification of Eligibility Application Package Contents
Check the box if the document or information described is required for your application and you have attached the required document or information.

- | | Check Boxes Below |
|--|--------------------------|
| 1. A copy of the letter from the EMNRD Secretary stating that after reviewing the applicant's Assessment Application that the donation or proposed donation is for a conservation or preservation purpose and will protect the conservation or preservation purpose in perpetuity, and that the resources or areas contained in the donation or proposed donation are significant or important. See 3.13.20.10.G(1) NMAC. | <input type="checkbox"/> |
| 2. A copy of the conservation easement or deed recorded with the county clerk of the county or counties where the land is located, which reflects the ownership interest of each individual or entity conveying the land or interest in land. See 3.13.20.10.G(3) NMAC. | <input type="checkbox"/> |
| 3. A qualified appraisal of the land or interest in land donated that a qualified appraiser prepared showing the fair market value of the land or interest in land with a statement from the appraiser that prepared the appraisal certifying that the appraisal is a qualified appraisal and that the appraiser is a qualified appraiser. The appraisal shall not be made more than 60 days prior to the date of the donation; the appraisal shall either be a self-contained appraisal or, if a summary appraisal, shall include a copy of the appraiser's work file. See 3.13.20.10.G(4) NMAC. | <input type="checkbox"/> |
| 4. If the donation is to a private conservation agency, a copy of that agency's 501(c)(3) certification from the United States Internal Revenue Service. See 3.13.20.10.G(5) NMAC. | <input type="checkbox"/> |
| 5. If applicant owns other properties within a 10-mile radius of the donated land or interest in land, a legal description of those properties. See 3.13.20.10.G(7) NMAC. | <input type="checkbox"/> |
| 6. A title opinion certifying that the applicant owned the donated land or interest in land as of the date of the donation or a title insurance policy for the land or interest in land showing that the applicant owned the donated land or interest in land as of the date of the donation. See 3.13.20.10.G(9). | <input type="checkbox"/> |
| 7. If applicant owns the mineral interest under the land or the interest in land, a title opinion certifying such ownership, other documentation establishing such ownership, or a report from a professional geologist that the probability of surface mining occurring on such property is so remote as to be negligible, and a provision in the conservation easement or deed that prohibits any extraction or removal of minerals by any surface mining method. Methods of mining that have limited, localized negative effects on the land and that are not irretrievably destructive of significant conservation interests may be allowed if the EMNRD Secretary finds that the methods will have limited, localized | <input type="checkbox"/> |

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negative effects and are not irretrievably destructive of significant conservation interests. See 3.13.20.10.G(10) NMAC.	
8. If the ownership of the surface estate and mineral interest has been separate and remains separate, a report, satisfactory to the EMNRD Secretary, from a professional geologist that the probability of surface mining occurring on such property is so remote as to be negligible. See 3.13.20.10.G(11) NMAC.	<input type="checkbox"/>
9. If the applicant donated the land in fee, the applicant shall also include the following attachments with the application package: See 3.13.20.10.H NMAC.	
a. a statement from the public or private conservation agency to which applicant donated the land, that applicant donated the land for conservation or preservation purposes and the public or private conservation agency will hold the land for such purposes;	<input type="checkbox"/>
b. a copy of United States Internal Revenue Service Form 8283 for the donation signed by the public or private conservation agency and the appraiser who prepared the appraisal for the donation; and	<input type="checkbox"/>
c. to ensure the land will be used in perpetuity for the purposes of the donation, documentation in the form of a conservation easement that complies with 26 U.S.C. Section 170(h) and its implementing regulations placed on the land that contains a provision in the conservation easement that the conservation restrictions run with the land in perpetuity and that any reserved use shall be consistent with the conservation or preservation purpose (separate donees must hold the fee and conservation easement).	<input type="checkbox"/>
10. If applicant donated a less-than-fee interest in land, applicant shall also include the following attachments with this application package: See 3.13.20.10.I NMAC.	<input type="checkbox"/>
a. a copy of United States Internal Revenue Service Form 8283 for the donation signed by the public or private conservation agency and the appraiser who prepared the appraisal for the donation;	<input type="checkbox"/>
b. a provision in the conservation easement that identifies the donation's conservation or preservation purpose or purposes;	<input type="checkbox"/>
c. a provision in the conservation easement that provides that the conveyance of the less-than-fee interest does not and will not adversely affect contiguous landowners' existing property rights;	<input type="checkbox"/>
d. if a conservation or preservation purpose is for the conservation or preservation of land areas for outdoor recreation by or for the education of the general public, a provision in the conservation easement that provides for the general public's substantial and regular use;	<input type="checkbox"/>
e. if a conservation or preservation purpose is for the protection of a relatively natural habitat, a provision in the conservation easement that describes the habitat;	<input type="checkbox"/>
f. if a conservation or preservation purpose is for the preservation of open space pursuant to a clearly delineated federal, state, or local government policy, a provision in the conservation easement identifying such policy and identifying the significant public benefit;	<input type="checkbox"/>
g. if a conservation or preservation purpose is for the preservation of open space that is not pursuant to a clearly delineated federal, state, or local government policy, a provision in the conservation easement stating how the easement or restriction provides for the general public's scenic enjoyment and identifies the significant public benefit;	<input type="checkbox"/>
h. if a conservation or preservation purpose is for the property's continued use for irrigated agriculture, a provision that provides that sufficient water rights will remain with the property;	<input type="checkbox"/>
i. a provision in the conservation easement that the conservation restrictions run with the land in perpetuity;	<input type="checkbox"/>
j. a provision in the conservation easement that any reserved use shall be consistent with the conservation or preservation purpose;	<input type="checkbox"/>

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k. a provision in the conservation easement that prohibits the donee from subsequently transferring the interest in land unless the transfer is to another public or private conservation agency and the donee, as a condition of the transfer, requires that the conservation or preservation purposes for which the donation was originally intended continue to be carried out;	<input type="checkbox"/>
l. a provision in the conservation easement that provides that the donation of the less-than-fee interest is a property right, immediately vested in the donee, and provides that the less-than-fee interest has a fair market value that is at least equal to the proportionate value that the conservation restriction at the time of the donation bears to the property as a whole at that time; the provision shall further provide that if subsequent unexpected changes in the conditions surrounding the property make impossible or impractical the property's continued use for conservation or preservation purposes and judicial proceedings extinguish the easement or restrictions then the donee is entitled to a portion of the proceeds from the property's subsequent sale, exchange, or involuntary conversion at least equal to the perpetual conservation restriction's proportionate value;	<input type="checkbox"/>
m. if applicant reserves rights that if exercised may impair the conservation interests associated with the property, documentation sufficient to establish the property's condition at the time of the donation and a provision in the conservation easement whereby the applicant agrees to notify the public or private conservation agency receiving the donation before exercising any reserved right that may adversely impact the conservation or preservation purposes; and	<input type="checkbox"/>
n. if the interest in land is subject to a mortgage, a subordination agreement, recorded with the county clerk of the county or counties where the land that is located, from the mortgage holder that it subordinates its rights in the interest in land to the right of the public or private conservation agency to enforce the conservation or preservation purposes of the donation in perpetuity.	<input type="checkbox"/>

By signing this Application, the applicant certifies the following:

Applicant has not changed the donation or proposed donation, donation assessment report, or the public or private conservation agency to which Applicant conveyed or planned to convey the donation since Applicant submitted the Assessment Application. **See 3.13.20.G(2) NMAC.**

None of the taxpayers listed on this Application is or was a subsidiary, partner, manager, member, shareholder, or beneficiary of a domestic partnership, limited liability company, domestic corporation, or pass-through entity that owns or has owned the land or interest in land in the five years preceding the date Applicant conveyed the land or interest in land. **See 3.13.20.10.F NMAC.**

If an individual and a domestic partnership, limited liability company, domestic corporation, or pass-through entity are listed as owners on the deed conveying the land or interest in land, that the individual is not a partner, manager, member, shareholder, or beneficiary of the domestic partnership, limited liability company, domestic corporation, or pass-through-entity. **See 3.13.20.10.F NMAC.**

If more than one domestic partnership, limited liability company, domestic corporation, or pass-through entity is listed as an owner on the deed conveying the land or interest in land, that none of the named entities is a subsidiary, partner, manager, member, shareholder, or beneficiary of any of the other entities listed on the deed. **See 3.13.20.10.F NMAC.**

Applicant did not donate the land or interest in land for open space for the purpose of fulfilling density requirements to obtain subdivision or building permits. **See 3.13.20.G(6) NMAC.**

Applicant authorizes personnel from the Taxation and Revenue Department, Property Tax Division, Appraisal Bureau, to contact the appraiser that prepared the appraisal for donation. **See 3.13.20.G(8) NMAC.**

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Signature of Applicant or Authorized Representative:		Date:
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