

**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 Business Tax Identification Number (if available):

☀ Applicant is: U.S. Citizen or Resident U.S. Domestic Partnership Limited Liability Company U.S. Domestic Corporation Estate Trust

☀ 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 one paper copy and one electronic copy** of the Certification of Eligibility Application package to the EMNRD. **Any photographs shall be 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.**

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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 after reviewing the applicant's Assessment Application the donation or proposed donation is for a conservation or preservation purpose and will protect the conservation or preservation purpose in perpetuity, and the resources or areas contained in the donation or proposed donation are significant or important. **See 3.13.20.10.G(1) NMAC.**

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.**

3. A qualified appraisal of the land or interest in land donated a qualified appraiser prepared showing the fair market value of the land or interest in land with a statement from the appraiser who prepared the appraisal certifying the appraisal is a qualified appraisal and 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.**

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.**

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.**

6. A title opinion certifying 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 the applicant owned the donated land or interest in land as of the date of the donation. **See 3.13.20.10.G(9).**

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 finding 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 prohibiting any extraction or removal of minerals by any surface mining method. Methods of mining that have limited, localized negative effects on the land and are not irretrievably destructive of significant conservation interests may be allowed if the EMNRD Secretary finds the methods will have

limited, localized negative effects and are not irretrievably destructive of significant conservation interests. See 3.13.20.10.G(10) NMAC. * Please identify section and page number:	
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 finding the probability of surface mining occurring on such property is so remote as to be negligible. See 3.13.20.10.G(11) NMAC. * Please identify section and page number:	<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 complying with 26 U.S.C. Section 170(h) and its implementing regulations placed on the land containing a provision the conservation restrictions run with the land in perpetuity and any reserved use shall be consistent with the conservation or preservation purpose (separate donees must hold the fee and conservation easement). * Please identify section and page number:	<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 identifying the donation's conservation or preservation purpose or purposes; * Please identify section and page number:	<input type="checkbox"/>
c. a provision in the conservation easement providing the conveyance of the less-than- fee interest does not and will not adversely affect contiguous landowners' existing property rights; * Please identify section and page number:	<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 providing for the general public's substantial and regular use; * Please identify section and page number:	<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 describing the habitat; * Please identify section and page number:	<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; * Please identify section and page number:	<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 identifying the significant public benefit; * Please identify section and page number:	<input type="checkbox"/>
h. if a conservation or preservation purpose is for the property's continued use for irrigated agriculture, a provision providing sufficient water rights will remain with the property; * Please identify section and page number:	<input type="checkbox"/>

<p>i. a provision in the conservation easement the conservation restrictions run with the land in perpetuity; ☀ Please identify section and page number:</p>	<input type="checkbox"/>
<p>j. a provision in the conservation easement any reserved use shall be consistent with the conservation or preservation purpose; ☀ Please identify section and page number:</p>	<input type="checkbox"/>
<p>k. a provision in the conservation easement prohibiting 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, requiring the conservation or preservation purposes for which the donation was originally intended continue to be carried out; ☀ Please identify section and page number:</p>	<input type="checkbox"/>
<p>l. a provision in the conservation easement providing the donation of the less-than-fee interest is a property right, immediately vested in the donee, and providing the less-than-fee interest has a fair market value at least equal to the proportionate value the conservation restriction at the time of the donation bears to the property as a whole at that time; the provision shall further provide 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; ☀ Please identify section and page number:</p>	<input type="checkbox"/>
<p>m. if applicant reserves rights 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 ☀ Please identify section and page number:</p>	<input type="checkbox"/>
<p>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 subordinating 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.</p>	<input type="checkbox"/>

By signing this Application, the applicant certifies the following:

Applicant has not changed the donation or proposed donation or donation assessment report, or if the Applicant has made changes, the changes consist solely of increasing the acreage of the donation or decreasing the size of or removing a building envelope, or public or private conservation agency to which the 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 the 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, 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 are listed as an owner on the deed conveying the land or interest in land, 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.**

Signature of Applicant or Authorized Representative:		Date:
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