

## When 'fixing the forest' hits a tax snag

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Up a steep and gnarly dirt road on the outskirts of Penasco, five men were chainsawing chunks of ponderosa pines into tidy piles of firewood. Hart Alex, a 71-year-old landowner who settled in Rodarte in 1987, has spent the last five years cleaning his few dozen acres of forest in earnest — hiring locals to cut down and chop up trees on the land that was once part of the Santa Barbara Land Grant. Over the last century, the forest there grew dense and dry.

"The trees are still growing. They just aren't getting used," he said. "And that turns the forest into a time bomb just waiting to go off." So he thins the forest and sells the wood to locals who use it to heat their homes in the winter. Last year, 640 truckloads' worth of firewood came off his land. Some of that money helped pay for this year's round of thinning.

"You break the canopy open and the forest explodes with vegetation," Alex said. "I just love fixing the forest."

But Alex's foresting operation ran into a hurdle earlier this year that had nothing to do with repairing broken chainsaws or finding skilled sawyers. Instead, it all boiled down to property taxes and the ongoing reclassification of thousands of Taos County properties that have carried an "agricultural exemption" for decades.

New Mexico law gives huge tax breaks on land that's worked for agriculture. The state sets the value, shielding the land from the market values that are driven up by new developments and fancier homes.

In 2013, former Taos County Assessor Darlene Vigil began to re-evaluate nearly 7,000 properties in Taos County with the so-called "ag exemption." It sparked an uproar as longtime landowners saw their taxes skyrocket from a few bucks to hundreds, if not thousands, of dollars a year.

About 3,000 of those properties have been re-evaluated in the past four years, according to Nick Sanchez, chief appraiser for the Taos County Assessor's Office. And about 80 percent of the supposed ag lands "never had any agriculture and never will," Sanchez said.

Most of the dissent came from landowners who graze cattle or irrigate their properties with acequias, but Alex's dryland operation in the forests of the Sangres points to yet another complication in the ongoing conflict.

As part of Taos County's systematic re-evaluation of properties, assessors used aerial photographs to look at his property. Seeing forest, they yanked its irrigated status, a classification Alex estimates has been with the land for more than half a century.

In some ways, it's not an atypical scenario: a piece of land got the ag classification long ago and owners have lived off the discount since.

Alex doesn't contest that his land was never irrigated. But when he tried to get the parcel reclassified like the rest of his properties as "dryland," which enjoys a tax break like irrigated parcels, he says he was told that simply wasn't possible.

"Even though there are three classifications in New Mexico — irrigated, grazing and dryland — most of New Mexico doesn't qualify," Sanchez recently told *The Taos News*.

Even though state statute defines "forest products" as agriculture the same as livestock or row crops, Sanchez claims Taos County has neither the soil quality nor sufficient precipitation to do true dryland agriculture. In the six years of doing assessments, "I've never seen it."

But Alex said the problem is with local governments not understanding forest-based agriculture. "Their definition is out of whack. It's so incredibly laughable, it's beyond belief."

He said, "People want this wood."

Not only has thinning his section of the forest paid off ecologically, but his neighbors have also lauded the cultural value of returning the woods to their former land grant glory. "The families I bought this land from wished they could've done it, but kids grew up and moved off or lost interest," Alex said.

His situation with the tax classification is annoying, he said, but not devastating. He'll be able to make the payments even if the issue isn't resolved this year.

But he's worried what will happen to his neighbors and the folks who own millions of acres of private forest around New Mexico, whether they are transplants like himself or land grant heirs.

If the government were to take all the land in one fell swoop, a revolution would be likely, he posits. But like the 7,000 properties in Taos County with the ag classification, they get reviewed one at a time. "Most of the land in Northern New Mexico is inherited, but there were no bank accounts inherited with it. It makes sense from [the government's] standpoint. Put rich people on it and their tax base will go up. All they're going to do is push people off the land."



**Hart Alex thins a section of forest May 31. He's owned land in the area since 1987 and has spent the past five years restoring the forest to a more natural, open and healthy condition.**  
Katharine Egli



**Terrence Quintana, of Penasco, works on a crew to thin a private stretch of overstocked ponderosa pine forest. “I just love fixing the forest,” said Hart Alex, the 71-year-old landowner. But his five-year effort to return the forest to a more natural state is complicated by a tax issue he worries will hit other landowners, too.**  
**Katharine Egli**

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