

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

This form may be filled in electronically by using the tab key or mouse pointer to navigate the form.

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

Date:

Applicant Name:

Address:

Telephone:

Fax Number:

E-mail Address:

All LCIA Tax Credit Applicants must complete and sign this form. At least one of the conservation or preservation purposes (2 thru 8) must be checked off. Applicants may submit completed, signed forms prior to donation of land or an interest in land for a conservation purpose. Applicants must include one original and eight copies of all paper documents. In lieu of paper copies, Applicants may provide the assessment application package in electronic format on a compact or digital video disc or other electronic medium (such as a USB flash drive), but MUST provide nine duplicate compact or digital video discs or other electronic media. Applicants shall submit the documents listed below with this Assessment Application Form. See NMAC 3.13.20.9 C.

Document Name and Description

Check
Off

1. A donation and assessment report prepared by donor and donee that gives a detailed description of the property including all requirements of NMAC 3.13.20.9 D(1)(a) through (f). The report shall also specifically identify and describe the attributes of the land being conserved or preserved by the conservation easement or deed and provide context within the surrounding landscape. All copies of photos and maps must be clear and legible.

2. If a conservation or preservation purpose is for the preservation of a historically important land area, documentation that the donation meets the requirements of 26 C.F.R. section 1.170A-14(d)(5); historically important land areas include an independently significant land area that meets the national register criteria for evaluation in 36 C.F.R section 60.4, a land area (including related historic resources) within a registered historic district including a building on the land area that can reasonably be considered as contributing to the district's significance and a land area adjacent to a property listed individually in the national register of historic places where the land area's physical or environmental features contribute to the property's historic or cultural integrity. See NMAC 3.13.20.9 D(1)(g).

3. If a conservation or preservation purpose is for the preservation of a certified historic structure, which means buildings, structures or land areas, documentation that the structure is listed in the National Register of Historic Places or is located in a registered historic district and is certified by the U.S. Secretary of the Interior to the Secretary of Treasury as being of historic significance to the district and that the donation meets the requirements of 26 C.F.R. section 1.170A-14(d)(5). See NMAC 3.13.20.9 D(1)(h).

4. If a conservation or preservation purpose is for the preservation of land areas for outdoor recreation by or for the education of the general public, a detailed description of how the conservation easement or deed will provide for the general public's substantial and regular use. See NMAC 3.13.20.9 D(1)(i).

5. If a conservation or preservation purpose is for the protection of a relatively natural area, a detailed description of the vegetation cover, wildlife use, how the property contributes to the functioning of the larger regional ecosystem and watershed, and how the conservation easement or deed will protect the soil, native plant cover, and wildlife use of the property. See NMAC 3.13.20.9D(1)(j). Extensive lists of plant and wildlife species are not necessary if the characteristics and importance of the habitat can be clearly described from the donor's and donee's observations of the property.

6. If a conservation or preservation purpose is for the preservation of open space pursuant to a clearly delineated federal, state, or local policy, documentation of such policy and a description of how the conservation easement or deed will contribute to the policy objectives. See NMAC 3.13.20.9 D(1)(k).

7. If the conservation or preservation purpose for the preservation of open space is not pursuant to a federal, state, or local policy, a detailed description of how the conservation easement or deed will provide for the general public's scenic enjoyment and identifying the significant public benefit. See NMAC 3.13.20.9 D(1)(l).	<input type="checkbox"/>
8. If a conservation or preservation purpose is for the protection of agricultural land, a detailed description of the property's crop or animal production potential and how the conservation easement or deed will provide for agricultural use and the continued use of any water rights. See NMAC 3.13.20.9 D(1)(m).	<input type="checkbox"/>
9. The results of and a description of the physical inspection of the property conducted by donee or proposed donee for any indications of potentially hazardous materials or activities that have or may result in environmental contamination such as landfills, leaking petroleum storage tanks, hazardous material containers or spills, polychlorinated biphenyl containing equipment, asbestos insulation and abandoned mineral mining or milling facilities or other past activities using hazardous materials and the results of and a description of the interview the donee or proposed donee conducted with the landowner concerning the landowner's knowledge of such potentially hazardous materials or activities. See NMAC 3.13.20.9 D(1)(n).	<input type="checkbox"/>
10. If the donation assessment report identifies potential for hazardous materials, a Phase 1 Environmental Site Assessment of the property and a Phase 2 Environmental Site Assessment if recommended by the Phase 1 Environmental Site Assessment. See NMAC 3.13.20.9 D(2).	<input type="checkbox"/>
11. A copy of any formal plan for the management or stewardship of the property's conservation or preservation values. See NMAC 3.13.20.9 D(3).	<input type="checkbox"/>
12. A report from the public or private land conservation agency that has accepted or plans to accept the donation that provides the following: (a) the number of fee lands held for conservation or preservation purposes or conservation easements that the agency holds in New Mexico; (b) the number of acres of each fee land held for conservation or preservation purposes or conservation easement that the agency holds in New Mexico; (c) the names of board members if the agency is a private nonprofit organization or the names of elected or appointed officials if the organization is a public entity. See NMAC 3.13.20.9 D(5)(a, b & c).	<input type="checkbox"/>
13. A signed statement from the public or private conservation agency describing its commitment to protect the donation's conservation or preservation purposes, its resources to provide stewardship of and management for fee lands or to enforce conservation easement restrictions and, if a conservation easement, its resources and policies to annually monitor the conservation easement. See NMAC 3.13.20.9 D(5).	<input type="checkbox"/>

I certify the information contained in this application is true and accurate. I authorize personnel from the Energy, Minerals and Natural Resources Department or members of the Natural Lands Protection Act Committee to enter upon the land or interest in land to view the conservation or preservation values conveyed or to be conveyed by me for the purposes of reviewing the assessment application, upon EMNRD or the Committee providing me with 48 hours advance notice. See NMAC 3.13.20.9.D(4).

Signature of Applicant or Authorized Representative:		Date:
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