

## **Agricultural Cost Share Program Application**

Name:	Telephone:		
Mailing Address:	Practice Title:		
Physical Location of Practice:	Acres Benefited:		
Type of Agricultural Land:	Ownership of land where practice is being		
Cropland Rangeland	installed: Owned Leased		
May Otero SWCD include this project on webpage interactive map:			
Yes No			

## **Program Guidelines**

- I request cost-share assistance to install the conservation practice(s) listed above. The practice(s) is needed to conserve soil and water resources on the land identified above and would not be performed to the extent requested without cost-share assistance. I hereby agree to assume all responsibility for any damages or injuries to life or property through the installation of any conservation practice that I or my representative would apply through this program. If cost-sharing is approved, I agree to refund all or part of the assistance paid to me if the following occurs: I destroy the practice(s), or I voluntarily relinquish control of the land on which the practice has been applied and the new owner or operator does not agree to maintain the practice(s) for the remainder of its specified lifespan. I understand the cost share is a 75-25 share of the actual cost with the maximum amount of cost-share allowed is \$7,500.00 per fiscal year. Applicant must reside within the boundaries of the Otero Soil and Water Conservation District.
- I understand that by checking "yes" above will allow Otero SWCD to include my project on their interactive map. I understand that only pictures of my project will be included in the map.
  - I understand that, if approved, I must complete the practice before June 1<sup>st</sup> of the fiscal year or if I am unable to, will submit a letter requesting an extension to June 30<sup>th</sup>.



## **Liability Agreement**

I, \_\_\_\_\_\_ (property owner) hereby agree to assume all responsibility for any damages or injuries to life or property through the installation of any conservation practice that I or my representative would apply through this program. I understand and agree that the Otero Soil and Water Conservation District will not be liable for any damages or injuries to life or property that may result from the installation of any conservation practice approved and/or designed by the staff of the Otero SWCD as part of their Cost-Share Program.

I hereby certify, to the best of my knowledge, that all information contained in this application is valid and accurate and will follow all guidelines/agreements listed above.

Applicant Signature	Date		
Otero SWCD Signature	 Date		

## LEASED LAND CONCURRANCE (If applicable)

The above-named individual(s) has contacted me and has discussed the installation of the conservation practices listed above. We concur with the need and feasibility of the above practice(s).

Name

Representative Signature

Date



#### AGRICULTURAL COST SHARE PROGRAM GUIDELINES FY 2024

- 1. Cost share is available on private land only to cooperators of the District. Cooperative agreement is attached.
- 2. All applications shall be based on the fiscal year from July 1 through June 30. Applications are considered on a first come, first served basis. Applicants who received cost share in the previous fiscal year will be considered on a case-by-case basis.
- 3. Cost share for agricultural projects shall be a 75-25 share. The maximum paid will be \$7,500, as funding permits. Prior to payment, the District board will review all paid receipts from the project. Payment shall be 75% of the actual cost.
- 4. Approval is subject to project feasibility determination by Otero SWCD staff.
- 5. Cost share will not be considered for cannabis/marijuana production.
- 6. Projects must be completed within 3 months from time of approval or by June 1, 2024, whichever comes first.
- 7. A detailed accounting of all expenses with paid receipts or invoices must be submitted with project completion notification. If landowner submits receipts rather than a contractor's invoice, this must include a summary page including all charges and their explanations. Cost share is not paid on gross receipts tax. If gross receipts tax is not itemized on the receipts provided, it will be assumed to be included and removed for calculations.
- All cost share recipients who receive more than \$600 per calendar year will receive a Misc. 1099 form for tax purposes in January. The Otero SWCD files the Misc. 1099s with the Internal Revenue Service. A W-9 form is attached.
- 9. Application will be denied if applicant has a USDA Natural Resources Conservation Service EQIP contract on the same practice on the same tract of land.
- 10. All completed practices must be maintained for a period of 10 years or a full refund of cost share will be required.
- 11. Brush management practices next to archeological sites registered with the New Mexico State Historic Preservation Office will require consultation with that office prior to application for cost share assistance.
- 12. Community ditches, community pipelines, and wells are eligible for cost share assistance on a case-by-case basis.



#### Sequence of Events:

- 1. Landowner fills out application and submits it along with a project plan with estimated cost to Otero SWCD.
- 2. Application is approved in the next board meeting (normally 1<sup>st</sup> Wednesday each month).
- 3. Following approval, work begins on project.
- 4. Landowner calls Otero SWCD when work is complete and ready for inspection. For land leveling, do not irrigate or plant your land prior to checkout.
- 5. Landowner submits copies of paid invoice(s) for proof of completion.
- 6. Cost share check to landowner is signed at next board meeting and mailed.



# **Examples of Eligible Projects**

Ranch or Farm Operation: (\$7,500.00 maximum available) Determined by the Farm Service Agency Farm and Tract number or IRS Schedule F Alamogordo FSA office (575) 437-3100 ext. 2

### Eligible practices include:

Livestock watering facilities	Pipelines
Storage tanks	Drinkers
Spring Boxes	Dirt Tanks
Cross Fencing	Hoop House
Brush Management	Erosion Control/Grade Stabilization
Risers	Sprinklers
Dams	Ditches
Gates	Leveling

Herbaceous Weed Management (Siberian Elm, Salt Cedar, Russian Olive Management)

\*Common practices include but are not limited to those that are eligible through the Natural Resources Conservation Service (NRCS) Environmental Quality Incentives Program (EQIP).

Projects can be selected and/or deemed ineligible at the board's discretion.



This cooperative agreement is entered into by the Otero Soil and Water Conservation District (hereinafter referred to as the District) and \_\_\_\_\_\_ (hereinafter referred to as the Cooperator).

The District agrees to:

- 1. Provide resource inventories (which could) include soil surveys, range health assessments, ecological site descriptions, or other resource data concerning the Cooperator's operating unit(s) needed to develop and implement a conservation plan.
- 2. Furnish technical assistance available through the District for development and implementation of a conservation plan for the Cooperator's operating unit(s).
- 3. Maintain confidentiality of the conservation plan and records on the Cooperator's operating unit(s) in accordance with applicable state and federal laws and regulations.
- 4. Use reasonable care to protect the Cooperator's property and structures including closure of gates, etc., while carrying out its responsibilities under this agreement.
- 5. Notify the Cooperator of equipment or materials that may be available by the District that might help carry out the Conservation Plan.

The Cooperator agrees to:

- 1. Develop as quickly as feasible a conservation plan on his/her operating unit(s).
- 2. Implement and carryout the provisions of the conservation plan in accordance with approved time schedules and technical standards stated in the conservation plan in which the District has provided financial assistance.
- 3. Maintain all conservation structures (for the estimated life of the structure) and comply with the management practices prescribed in the conservation plan.
- 4. Allow access to the operating unit(s) to the District and its cooperating agencies for the purposes of providing needed technical assistance and reviews of conservation plans, practice installation, and application of management practices.

It is Mutually Agreed that:

- 1. In the event of the sale of the operating unit(s), neither the Cooperator nor the new Owner shall be obligated to carry out the provisions of this agreement except where cost-sharing contracts have been entered into that require compliance with those contracts. In either event, the Cooperator will inform the new owner of the existing conservation plan and any contract compliance requirements for the operating unit(s) and advise the new owner of assistance available from the District.
- 2. The availability of technical assistance, funding, or other resources will be dependent on the availability of such resources of the District.
- 3. All activities carried out under this agreement will be done so in compliance with applicable federal, state, and local laws and regulations.

The Otero Soil and Water Conservation District is an equal opportunity employer. Its services and assistance are available to all persons without regard to race, religion, color, sex, national origin, age, disability, political belief, or marital status.

This agreement will become effective on the date of the last signature and may be terminated by mutual agreement of the parties hereto.

Cooperator

Date

## Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

	2 Business name/disregarded entity name, if different from above		
e. ns on page 3.	Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.   Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate		Exemptions (codes apply only to rtain entities, not individuals; see structions on page 3): empt payee code (if any)
Print or type. c Instructions	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that		emption from FATCA reporting
P Specific	is disregarded from the owner should check the appropriate box for the tax classification of its owner.		plies to accounts maintained outside the U.S.)
See <b>Spe</b>	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and a	address (optional)
S	6 City, state, and ZIP code		
	7 List account number(s) here (optional)		
Par	t I Taxpayer Identification Number (TIN)		

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid	Social security number		
backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>			
TIN, later.	or		
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and	Employer identification number		
Number To Give the Requester for guidelines on whose number to enter.			
Part II Certification			

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- 3. I am a U.S. citizen or other U.S. person (defined below); and
- 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign	Signature of	 	
Here	U.S. person ►	 Date ►	

## **General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.