

## GENERAL INSTRUCTIONS

1. **Protesting Valuation: (NMSA 7-38-24)** A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the County Assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.
2. **LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-36-21.3)** Applications for valuation limitations may be picked up from the Assessor's Office. An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$32,000 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.
3. **EXEMPTION CLAIMING: (NMSA 7-38-17)** If you wish to declare an exemption, which is not currently applied please sign proper line below. Exemption must be applied for no later than thirty (30) days after the mailing of the county assessor's notice of valuation, pursuant to Section 7-38-20 NMSA 1978, in order for it to be allowed for that tax year.
  - A. **HEAD-OF-FAMILY: (NMSA 7-37-4)** This exemption may be claimed by any New Mexico Resident for his or her residence, but only one exemption may be claimed for any tax year per household.
  - B. **VETERAN AND DISABLED VETERAN EXEMPTION: (NMSA 7-37-5 & 7-37-5.1)** Eligibility is determined by the NEW MEXICO VETERAN'S SERVICE COMMISSION. **Present Certificate of Eligibility to Assessor's Office for Confirmation of exemption declaration: should you claim this exemption by mail, a notary public must witness your signature on the Notice of Value, then send original Certificate of Eligibility and Notice of Value to the Assessor's Office.** If the exemption was previously claimed and allowed, it shall apply to subsequent years as long as there is no change in eligibility or ownership status. If you have claimed the exemption with the Motor Vehicle Division, you need to come into the Assessor's Office and report it, as only the remaining portion of the exemption will be allowed.  
**TO ALL VETERANS AND UNMARRIED SURVIVING SPOUSE OF VETERANS:** The state constitution was amended in November 2004 to expand the class of veterans who may be eligible for the veteran exemption. Call the Department of Veterans Services: Toll Free (866) 433-8387 with questions about the status of the new legislation implementing the constitutional change.
  - C. **CHURCH: 7-36-7 (3.6.5.15L)** To qualify for this exemption, the substantial and primary use of the property must be for religious purposes.
  - D. **CHARITABLE / EDUCATIONAL: NMSA 7-36-7 (3.6.5.15K)** To qualify for these exemptions, the substantial and primary use of the property must be for charitable / educational purposes.
4. **PERSONAL PROPERTY: (NMSA 7-36-33)** Business personal property, not subject to a special method of valuation, is subject to property taxation in the state of New Mexico unless it is specifically exempted by statute. **BUSINESS PERSONAL PROPERTY THAT WAS LOCATED IN THE COUNTY ON JANUARY 1ST MUST BE REPORTED TO THE COUNTY ASSESSOR'S OFFICE NO LATER THAN THE LAST DAY OF FEBRUARY OF EACH YEAR (7-36-8 NMSA 1978: AMENDED 1993).** The business personal property that must be reported to the Assessor are those assets which were depreciated and reported to the IRS for the previous year, excluding inventory held for sale, resale and supplies. Personal property to be reported consists of movable items not permanently affixed to or part of the real estate. It includes, but not limited to: industrial, business, manufacturing, construction and commercial machinery, fixtures, equipment and furniture.
5. **MANUFACTURED HOMES: (NMSA 7-36-26)** The owner of a manufactured home subject to valuation for property taxation purposes shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.
6. **AGRICULTURAL USE CLAIM: (NMSA 7-36-20)** If you wish to declare your property as land use primarily for agricultural purposes, an application must be made with the Assessor's Office within 30 days after the mailing of the Notice of Value. It is also recommended that you fill out a protest form to protect your protest rights should your application for agricultural land use be denied. If you were granted the special method of valuation the preceding year, you are not required to reapply as long as status and use does not change. When the owner of the land has not reported that the use of the land is no longer primarily for agricultural purposes but the county assessor has evidence sufficient to rebut the presumptions in Subsection A of Section 7-36-20, the county assessor must change the classification of the land. In such a case the county assessor must also consider whether the penalty provided by Subsection H should be applied. The owner may protest the change in classification.

**REPORT TO ASSESSOR'S OFFICE IF YOU:**

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| 1) Disagree with the valuation and want to file a protest . . . . .         | (see line 1 above)     |
| 2) Need to claim Head of family or Veteran exemptions . . . . .             | (see line 3 A&B above) |
| 3) Own a mobile / manufactured home . . . . .                               | (see line 5 above)     |
| 4) Are declaring property as agricultural for the first time . . . . .      | (see line 6 above)     |
| 5) Are requesting a church or charitable / educational exemption . . . . .  | (see line 3 C&D above) |
| 6) Are 65 or older or 100% disabled w/ income of \$32,000 or less . . . . . | (see line 2 above)     |

**INFORMACION GENERAL (Favor de llamar o consultar en persona para ayuda adicional con nuestro personal)**

**EVERY ATTEMPT IS MADE TO HAVE A CORRECT AND CURRENTLY ASSESSED OWNER ON OUR RECORDS. IF ANY CHANGES HAVE OCCURRED, PLEASE FILL OUT THE INFORMATION BELOW. ALL CHANGES REQUIRE A SIGNATURE.**

▼ TO DETACH, TEAR ALONG PERFORATION.

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