

1001 – Office of the County Assessor File Plan

This file plan was developed to be a guide for Office of the County Assessor employees. This guidance document was created to ensure consistent records classification and to provide agencies with other relevant record information. The final disposition authority resides in the Functional Records Retention and Disposition Schedule (FRRDS), 1.21.2 NMAC.

This file plan only list records series of program's specific to the Office of the County Assessor. For records series of a general administrative nature, refer to the General Administrative Records File Plan. For records of a financial nature, refer to the General Financial Records File Plan. For records of a personnel or medical nature, refer to the General Personnel/Medical Records File Plan.

1001-001 RESIDENTIAL REAL PROPERTY TRANSFER DECLARATION AFFIDAVIT:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Records concerning the declaration of transfer of real property by deed or real estate contract. This is a hardcopy input document to the valuation system. Affidavit may include property address, sellers name and mailing address, buyer's name and mailing address, physical location of property, legal description, sales information, signature of buyer and seller, date, notary signature, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date of affidavit

[New - 03/31/2021]

1001-002 VALUATION SYSTEM:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content:

(A) Manual document system: Manual document system used to track and develop taxable property valuation and result of protest hearings. Documents may include name of owner, parcel uniform number, account number, legal description, ownership information, property classification and type, school district, sales prices and sales information (contained in the residential real property transfer affidavit), cost information, income or expense information, zoning information, parcel and building information such as topography, view, lot and buildings size, street name and on-site amenities, building information (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.), etc.

(B) Automated data system: In house or external developed computer assisted mass appraisal (CAMA) system used to track and develop taxable property valuation and results of protest hearings. Data may include name of owner, parcel uniform number, account number, legal description, ownership information, property classification and type, school district, sales prices and sales information cost data, income or expense data, zoning information, parcel and building information such as topography, view, lot and buildings size, street name and on-site amenities, building information (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.), etc.

(C) Hybrid automated and document system: This is a combination of the automated and manual systems. Information may include name of owner, parcel uniform number, account number. Please refer to the manual document and automated systems for document and data types.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date superseded

[New - 03/31/2021]

1001-003 TAX SCHEDULE:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Record of annual assessment and valuation on declared property, within the school district, by the tax assessor. Schedule may include state assessed information, tax rates, taxes due, taxable ratio, allocation of net taxable values to appropriate governmental units, property classification and type property owner, mailing and physical addresses, legal description, exemptions types and amounts, assessed and taxable values, etc.

Classification: 1.21.2.356 NMAC, Valuations - Historical

File closure: Date file created

[New - 03/31/2021]

1001-004 GEOGRAPHIC INFORMATION SYSTEM (GIS):

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: System used to track geographical parcel information on properties being taxed. Data may include aerial photographs, contour lines, street easements, utilities locations, property footprints, legal descriptions, parcel and building characteristics, etc.

Classification: 1.21.2.352 NMAC, Maps

File closure: Date superseded

[New - 03/31/2021]

1001-005 CERTIFICATE OF CORPORATE PROPERTY:

Division/unit: Assessments

Maintenance system: Chronological by fiscal year

Record series content: Certificate issued by state property tax division to county assessors regarding valuation properties that do business in multiple counties. Certificate may include school district number, properties owned, assets, name of business, legal descriptions (i.e., township number, section number, range number, subdivision), etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Close of fiscal year in which certificate issued

[New - 03/31/2021]

1001-006 PROPERTY RECORD CARD:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Record used to track and develop taxable property valuations. In an automated valuation system this is a hardcover output document. The property record card includes name of owner, uniform parcel number, account number, legal description of property, property classification and type, school district number, zoning information, parcel and building descriptions (such as topography, view, lot and buildings size, street, on-site amenities, etc.), building characteristics (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.) etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date file created

[New - 03/31/2021]

1001-007 PROPERTY ADMINISTRATIVE SYSTEM:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: System used to track tax assessments on property. Parcel data may include property owner's name, mailing and physical addresses, legal description of property, account number, ownership documents information, uniform parcel number, tax rates, location number, exemption types

and amounts, school district numbers, annexations, property classification (residential or non-residential), valuation mailing date, agricultural status, property type (single family, manufactured home, multi-family, commercial, industrial, agricultural, state assessed, etc.), business personal property reports, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date superseded

[New - 03/31/2021]

1001-008 COUNTY ASSESSOR PROPERTY VALUATION MANUALS:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Manuals issued or approved by the property tax division to the county assessor offices for assessment purposes. Types of manuals include legal, agricultural, land, residential, mobile home, mapping and commercial.

Classification: 1.21.2.511 NMAC, Policies and Procedures

File closure: Date superseded or obsolete

[New - 03/31/2021]

1001-009 TAX SCHEDULE CORRECTION REQUEST FORM:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Form used to authorize corrections to the tax schedule. Approved forms may serve as input to the property administrative system. Form may include taxpayer name, tax district, address, property description, uniform parcel and tax identification number, tax year, old value, new value, old taxes charged, tax rate, taxes due, net change, first half amount, second half amount, assessor's authorization signature, treasurer's authorization signature, date, clerk name, reason for authorization request (omitted, corrected, canceled), etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date of authorization or rejection

[New - 03/31/2021]

1001-010 ASSESSMENT MAPS:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Maps used to determine assessment value of property located within taxing jurisdiction. This may be a hardcover output document from the geographic information system (GIS). Map may include lot number, name of subdivision, size, legal description, meets and bounds, drawing improvements, tax code, etc.

Classification: 1.21.2.352 NMAC, Maps

File closure: Date superseded or obsolete

[New - 03/31/2021]

1001-011 SALES RATIO STUDY LOG:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Annual record of property sales figures used to determine property market value. Log may include property description and location, net taxable value, full value, property type, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date study completed

[New - 03/31/2021]

1001-012 BUILDING PERMITS:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Copies of building permits issued by state trade-boards, county planning and municipalities. Permit may include building address, date issued, permit number, description of work (i.e., new construction, addition, alteration - repair or demolition), owner's name, contractor's name, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date purpose is served

[New - 03/31/2021]

1001-013 WATER IRRIGATION DISTRICT ASSESSMENT LIST:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: A certified annual assessment list of members of water systems within the county. List may include members name, district number, location, etc.

Classification: 1.21.2.110 NMAC, Logs

File closure: Close of the calendar year in which list issued

[New - 03/31/2021]

1001-014 NON GOVERNMENTAL CLAIM FOR EXEMPTION FORM:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Form used by non-governmental entities to apply for tax exempt status for non-governmental use of property. Form may include name of property owner, address, property description, primary use of property (educational, charitable, urban renewal property, municipal property, church property not used for commercial purposes, state of New Mexico property, federal property etc.), any other data necessary to determine eligibility for the exemption.

Classification: 1.21.2.351 NMAC, Exemptions

File closure: Date property use changes, ownership changes or denial of claim

[New - 03/31/2021]

1001-015 REQUEST FOR EXEMPTION FILES:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Form used to apply for tax exemption by veterans (regular and one hundred percent disabled), low income households, persons with disabilities, head of household, or property owners age sixty five or older property owners who are applying for the tax exempt status. File may include exemption forms on regular veterans, veterans with one hundred percent disabled, low income households, persons with disabilities, head of household, or property owners age sixty five or older, correspondence, etc.

Classification: 1.21.2.351 NMAC, Exemptions

File closure:

(A) **Veterans and property owners over 65 exemptions:** Close of the tax year in which exemption is superseded or expired

(B) **All others:** Date of application

[New - 03/31/2021]

1001-016 GRAZING LAND CARRYING CAPACITY AND LIVESTOCK VALUES CERTIFICATE:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: Certificate concerning all livestock types and values to include animal units per section. Certificate may include type of livestock, number of livestock per section (commercial and registered), market and taxable value for commercial and registered, grazing land capacity, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Close of the calendar year in which taxes are paid

[New - 03/31/2021]

1001-017 MANUFACTURED HOME VALUATION SYSTEM:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: System used to track the valuation of manufactured homes located within county boundaries. Data may include name of owner; address; make, model and year of manufactured home; vehicle identification number, location, tax releases, New Mexico manufactured home appraisal worksheet or other valuation service (such as Marshall Swift, etc.), manufactured home assessment, notification of no tax liability, real property request for tax year, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date of motor vehicle registration

[New - 03/31/2021]

1001-018 MANUFACTURED HOME FILE:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: Record concerning the history of manufactured homes located within county boundaries. File may include owner's name, address; make, model, and year of manufactured home; vehicle identification number; location, tax releases; valuation calculations; registration; manufactured home assessment form; notification of no tax liability form; real property request for tax year form; etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Date of motor vehicle registration

[New - 03/31/2021]

1001-019 VALUATION PROTEST FILE:

Division/unit: Assessments

Maintenance system: Chronological by date

Record series content: Records concerning the protest of property valuation by property or business owners. This is a hardcopy input document to the valuation system. File may include the county valuation protest form (protest number, account number, name of owner, legal address, name of authorized agent, owner signature, hearing date, hearing time, property description, mailing address, telephone number, reason for protest, assessor's value, owner's value, sales data, difference of protested value, withdrawal information, stipulated value, if any), notes, etc.

Classification: 1.21.2.632 NMAC, Hearings and Appeals

File closure: Date of final decision

[New - 03/31/2021]

1001-020 APPLICATION FORM FOR VALUATION AS AGRICULTURAL LAND:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: Application form for valuation land used for agricultural purposes. Form may include name of property owner, address, property description, use of the land on the preceding year, total acreage farmed, crops grown, irrigated farming, dryland farming, crops sold, number of acres grazed, number of agricultural acres farmed, whether land was used for speculative use such as subdivision, any

commercial or any other non-agricultural use, land lease status, and any farm income and expense data supplied to the United States internal revenue service.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Close of calendar year from date of application

[New - 03/31/2021]

1001-021 VETERANS EXEMPTION LIST:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: An annual listing of veterans who have claimed their property tax exemption. List may include calendar year, veteran's name, address, status, etc.

Classification: 1.21.2.110 NMAC, Logs

File closure: Close of the calendar year in which created

[New - 03/31/2021]

1001-022 CERTIFICATE OF LIVESTOCK INSPECTION:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: Records concerning the inspection of livestock in collation to the assessment of property. Certificate may contain owner's name and address, transporter, date, inspector, livestock type, location, total livestock shipment, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date livestock taxes are paid

[New - 03/31/2021]

1001-023 STATEMENT OF DECREASE IN VALUE OF PROPERTY SUBJECT TO LOCAL VALUATION:

Division/unit: Assessments

Maintenance system: Chronological by calendar year

Record series content: Statement from property owners that claim their property has decreased in valuation from the previous year. Statement includes the cause and nature of the decrease in value and the amount the owner contends the valuation of his property has decreased, review actions, notes, signature of property owners and county assessor, etc.

Classification: 1.21.2.355 NMAC, Valuations

File closure: Close of the calendar year of decrease in value

[New - 03/31/2021]