

**TITLE 3: TAXATION**  
**CHAPTER 6: PROPERTY TAXES**  
**PART 1: GENERAL PROVISIONS**

**3.6.1.1 ISSUING AGENCY:** Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630  
[8/31/96; 3.6.1.1 NMAC - Rn, 3 NMAC 6.1.1, 4/30/01]

**3.6.1.2 SCOPE:** The sections under this part apply to all property subject to property taxation under the Property Tax Code, owners and agents of owners of such property and all county officials and personnel of the taxation and revenue department charged with administration of the Property Tax Code.  
[8/31/96; 3.6.1.2 NMAC - Rn, 3 NMAC 6.1.2, 4/30/01]

**3.6.1.3 STATUTORY AUTHORITY:** Section 9-11-6.2 NMSA 1978.  
[8/31/96; 3.6.1.3 NMAC - Rn, 3 NMAC 6.1.3, 4/30/01]

**3.6.1.4 DURATION:** Permanent.  
[8/31/96; 3.6.1.4 NMAC - Rn, 3 NMAC 6.1.4, 4/30/01]

**3.6.1.5 EFFECTIVE DATE:** 8/31/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.  
[8/31/96; 3.6.1.5 NMAC - Rn & A, 3 NMAC 6.1.5, 4/30/01]

**3.6.1.6 OBJECTIVE:** The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Property Tax Code.  
[8/31/96; 3.6.1.6 NMAC - Rn, 3 NMAC 6.1.6, 4/30/01]

**3.6.1.7 DEFINITIONS**

A. **“BUFFALO” DEFINED:** The terms “buffalo” and “livestock” include the American bison (*Bison bison*) and any offspring from a crossbreeding of the American bison and domestic cattle.

B. **“DIRECTOR” AND “DIVISION”:** As used in Parts 1 through 7 of Chapter 3.6 NMAC:  
(1) “Director” means the director of the property tax division of the taxation and revenue department;  
(2) “Division” or “property tax division” means the property tax division of the taxation and revenue department, the director of the division or any employee of the division exercising authority lawfully delegated to that employee through the director.

C. **EQUITABLE OWNER IS AN “OWNER”:** An “owner” as that term is defined in Section 7-35-2 NMSA 1978 includes, but is not limited to, a person who has equitable ownership of property by reason of being the purchaser or buyer of the property under a conditional sale contract.

D. **INTANGIBLE PROPERTY EXCLUDED FROM “PROPERTY”:** The term “property” as defined in Section 7-35-2 NMSA 1978 does not include intangible property including, but not limited to, shares of stock, bonds, bills, notes, checks, drafts, bills of exchange, certificates of deposit, letters of credit and negotiable instruments.

E. **“LEGAL ENTITY” DEFINED:** A “legal entity”, as that phrase is used in Section 7-35-2 NMSA 1978 defining “person”, includes, but is not limited to, the following: an estate, a trust, a receiver, a cooperative association, a club, a corporation, a company, a firm, a partnership, a joint venture, a limited partnership, a limited liability company, an association and to the extent permitted by law, a state or its political subdivisions, other than New Mexico and its political subdivisions.

F. **“LIVESTOCK” - “OTHER DOMESTIC ANIMALS USEFUL TO MAN”:** Classes of livestock and the value of each class are required to be established by order each tax year pursuant to Section 7-36-21 NMSA 1978. Particular classes or types of “domestic animals useful to man” which are named in the order establishing classes of livestock are “livestock” as that term is defined in Section 7-35-2 NMSA 1978. Poultry and fish are not “livestock” as that term is defined in Section 7-35-2 NMSA 1978.

G. **“THESE REGULATIONS”:** The phrase “these regulations” means Parts 1 through 7 of Chapter 3.6 NMAC.  
[3/23/83, 8/10/94, 12/29/94, 8/31/96; 3.6.1.7 NMAC - Rn & A, 3 NMAC 6.1.7, 4/30/01]

**3.6.1.8 SPECIAL NOTE CONCERNING SCOPE AND EFFECTIVE DATE OF RULINGS - CITATION OF STATUTES IN 3 NMAC 6:**

A. All rulings pertaining to the Property Tax Code issued by the secretary of taxation and revenue prior to the effective date of Parts 1 through 7 of Chapter 3.6 NMAC are superseded by Parts 1 through 7 of Chapter 3.6 NMAC as to tax liability incurred subsequent to the effective date of Parts 1 through 7 of Chapter 3.6 NMAC or as to any act done subsequent thereto. If, however, a prior ruling is not changed in substance by a provision of Parts 1 through 7 of Chapter 3.6 NMAC, such prior ruling shall remain in effect.

B. Unless otherwise stated, all citations of statutes in Parts 1 through 7 of Chapter 3.6 NMAC are to the New Mexico Statutes Annotated, 1978 (NMSA 1978).  
[8/31/96; 3.6.1.8 NMAC - Rn & A, 3 NMAC 6.1.8, 4/30/01]

**3.6.1.9 CONSTRUING THE PROPERTY TAX CODE:** The Property Tax Code must be read and construed in its entirety.  
[12/29/94, 8/31/96; 3.6.1.9 NMAC - Rn, 3 NMAC 6.1.9, 4/30/01]

**3.6.1.10 DELEGATION OF AUTHORITY:**

A. Except as to duties under Section 7-35-6 NMSA 1978 and where otherwise prohibited by statute and where otherwise specifically reserved in Parts 1 through 7 of Chapter 3.6 NMAC to the secretary of taxation and revenue or the taxation and revenue department, authority for discharging the taxation and revenue department's duties under the Property Tax Code is delegated either, where indicated, to the director of the property tax division or to that division. when in Parts 1 through 7 of Chapter 3.6 NMAC an authority is assigned to the "director" alone, that constitutes a delegation to the director personally and may not be further delegated by the director. When in Parts 1 through 7 of Chapter 3.6 NMAC an authority is assigned to the division or to the director or the director's delegate, that constitutes a delegation to the director and to any other employee of the taxation and revenue department to whom the director in turn delegates the authority.

B. Where permitted by law, the secretary of taxation and revenue may make any necessary and proper delegation to the director of the property tax division personally, to an employee of the property tax division or to any other member of the department in addition to those made in Parts 1 through 7 of Chapter 3.6 NMAC. The secretary may require that certain responsibilities or authorities delegated to the division under Section 3.6.1.10 NMAC in turn be delegated to other members of the department.

C. Any delegation may be oral; it is not required to be in writing.  
[12/29/94, 8/31/96; 3.6.1.10 NMAC - Rn & A, 3 NMAC 6.1.10, 4/30/01]

**3.6.1.11 NET TAXABLE VALUE - EXAMPLE:** The phrase "net taxable value" as defined in Section 7-35-2 NMSA 1978 is calculated for residential property in the manner shown in the following example:

Value of property upon which property tax is imposed (full value)	\$ 100,000
Times the Tax Ratio	x .333333
Taxable value	\$ 33,333
Less the Head of Household Exemption	- 2,000
Net taxable value	\$ 31,333

[3/23/83, 12/29/94, 8/31/96; 3.6.1.11 NMAC - Rn & A, 3 NMAC 6.1.11, 4/30/01]

**3.6.1.12 TAX IDENTIFICATION NUMBER ISSUED BY INTERNAL REVENUE SERVICE:** A tax identification number issued by the internal revenue service to individuals not qualified to be issued a social security number will be accepted by the department in lieu of the social security number in all cases in which reporting a social security number is required under the Property Tax Code.  
[3/31/98; 3.6.1.12 NMAC - Rn, 3 NMAC 6.1.12, 4/30/01]

**HISTORY 3.6.1 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: PTD Rule No. 82, Regulations Pertaining to the Property Tax Code, filed 3/23/83.

TRD Rule No. PTC-95, Regulations Pertaining to the Property Tax Code, Sections 7-35-1 to 7-38-90 NMSA 1978, filed 12/29/94.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 6.1, Property Taxes - General Provisions, filed 8/19/96.

3.6.1 NMAC, Property Taxes - General Provisions, filed 4/17/01.