

TITLE 3: TAXATION
CHAPTER 6: PROPERTY TAXES
PART 7: ADMINISTRATIVE PROVISIONS

3.6.7.1 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; 3.6.7.1 NMAC - Rn, 3 NMAC 6.7.1, 4/30/01]

3.6.7.2 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; 3.6.7.2 NMAC - Rn, 3 NMAC 6.7.2, 4/30/01]

3.6.7.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.6.7.3 NMAC - Rn, 3 NMAC 6.7.3, 4/30/01]

3.6.7.4 DURATION: Permanent.
[8/31/96; 3.6.7.4 NMAC - Rn, 3 NMAC 6.7.4, 4/30/01]

3.6.7.5 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; 3.6.7.5 NMAC - Rn & A, 3 NMAC 6.7.5, 4/30/01]

3.6.7.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Property Tax Code.
[8/31/96; 3.6.7.6 NMAC - Rn, 3 NMAC 6.7.6, 4/30/01]

3.6.7.7 DEFINITIONS: [Reserved.]
[8/31/96; 3.6.7.7 NMAC - Rn, 3 NMAC 6.7.7, 4/30/01]

3.6.7.8 TAXES IMPOSED UNDER THE PROPERTY TAX CODE - APPLICABILITY OF ADMINISTRATION AND ENFORCEMENT PROVISIONS:

A. The taxes imposed under the Property Tax Code are those taxes imposed pursuant to Article 37 of Chapter 7, NMSA 1978 and do not include taxes to which the provisions of Article 37 do not apply.

B. The administration and enforcement provisions of this article apply to impositions or levies of taxes on specific classes of property authorized by laws outside the Property Tax Code, special benefit assessments authorized by laws outside the Property Tax Code and to laws outside the Property Tax Code authorizing the imposition of levies to pay tort or workers compensation judgments but only to the extent that laws outside the Property Tax Code so provide.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.8 NMAC - Rn & A, 3 NMAC 6.7.8, 4/30/01]

3.6.7.9 INVESTIGATIVE AUTHORITY AND POWERS

A. **SUBPOENA POWER IN AID OF COUNTY ASSESSORS:** the secretary may issue subpoenas for the purposes of determining whether property is subject to property taxation, its value and the amount of any property taxes due and in enforcing any statute administered by the division or administered by county officers under the supervision of the division regardless of whether it is the division or the county assessor who is charged by law with the responsibility to determine the value of the property in question.

B. **FAILURE TO PERMIT EXAMINATION OF RECORDS OR INSPECTION OF PROPERTY:** Refusal by a property owner or the owner's authorized agent to permit lawful examinations of records or inspection of property pursuant to Subsection C of Section 7-38-2 NMSA 1978 may result in the issuance of subpoenas to require the production of records and to require persons to appear and testify under oath pursuant to Subsection A of Section 7-38-2 NMSA 1978.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.9 NMAC - Rn & A, 3 NMAC 6.7.9, 4/30/01]

3.6.7.10 INFORMATION REPORTS

A. PROPERTY OWNER OR OWNER'S AUTHORIZED AGENT TO REPORT INFORMATION CONCERNING THE PROPERTY TO THE DIVISION OR THE COUNTY ASSESSOR:

Upon the request of the department or the county assessor for establishing the value of property for property taxation purposes, any property owner or the owner's authorized representative shall report information concerning the property to the division or the county assessor at the times and in the manner requested. Refusal by a property owner or the owner's authorized agent to respond adequately to such a request for information may result in the issuance of subpoenas to require the production of records and to require persons to appear and testify under oath pursuant to Subsection A of Section 7-38-2 NMSA 1978. The reports required pursuant to this subsection shall be in addition to any reports otherwise required pursuant to the Property Tax Code.

B. INFORMATION REPORTS FROM LESSORS: For the purposes of establishing or determining the value of property for property taxation purposes, the department may require in-state or out-of-state lessors of tangible personal property located in New Mexico to provide information reports to the division and to the county assessor of the county in which the property is located. Refusal to submit these reports may result in initiation of enforcement actions authorized under the Property Tax Code.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.10 NMAC - Rn & A, 3 NMAC 6.7.10, 4/30/01]

3.6.7.11 CONFIDENTIALITY OF INFORMATION

A. INSPECTION OF PUBLIC RECORDS LAW: The provisions of Section 7-38-4 NMSA 1978 constitute an exception to Section 14-2-1 NMSA 1978 which provides for the inspection of public records.

B. REQUESTS FOR INFORMATION: All requests for information, including requests for information to be used for statistical purposes, which may lawfully be released by the department must conform to the requirements of the Inspection of Public Records Act. Requests must be sufficiently specific to identify the property or properties to which the request relates.

C. INFORMATION WHICH MAY BE RELEASED BY THE DEPARTMENT: Pursuant to a request in compliance with Subsection B of 3.6.7.11 NMAC, any information associated with the property required by law to be contained in the valuation records may be released, except as provided otherwise by Subsection E of Section 7-38-19 NMSA 1978.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.11 NMAC - Rn & A, 3 NMAC 6.7.11, 4/30/01]

3.6.7.12 [RESERVED.]

[3.6.7.12 NMAC - Rn, 3 NMAC 6.7.12, 4/30/01]

3.6.7.13 EFFECT OF THE PRESUMPTION OF CORRECTNESS:

A. To overcome the presumption of correctness provided in Section 7-38-6 NMSA 1978, the taxpayer has the burden of coming forward with evidence showing that values for property taxation purposes determined by the division or the county assessor or determination of tax rates, classifications, allocations of net taxable values of property to governmental units and the computation and determination of property taxes made by the officer or agency responsible therefor under the Property Tax Code are incorrect. Failure to present evidence tending to dispute the factual correctness of the above determinations in any hearing pursuant to the provisions of the Property Tax Code may result in a denial of relief sought by a taxpayer.

B. Where the only evidence presented by the taxpayer is the purchase price of the property which is the subject of the dispute over value for tax purposes and the evidence of comparable sales indicates the sales price was not the market value, the presumption of correctness of the determination of the division or the county assessor is not overcome.

C. Once the presumption of correctness is overcome, the burden of showing a correct valuation shifts to the division or to the county assessor.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.13 NMAC - Rn & A, 3 NMAC 6.7.13, 4/30/01]

3.6.7.14 VALUATION DATE

A. TAXABLE STATUS OF PROPERTY FIXED AS OF JANUARY 1 OF EACH YEAR: January 1 of each year is the date which determines the tax status of all property subject to valuation for property taxation purposes, except livestock valued as of the date and in the manner prescribed under Section 7-36-21 NMSA 1978. This status includes determination of whether the property is exempt from property taxation. Therefore, if property is not entitled to exemption from property taxation under the Property Tax Code on January 1 of the tax year, it is not exempted from taxation for that tax year. The sale or transfer of the property to a tax exempt owner at a

later date during the tax year does not entitle the property to exemption for that tax year.

B. PROPERTY DESTROYED OR IMPROVED DURING THE YEAR: If property is destroyed or improved during the year, any resulting increase or decrease in valuation will not be reflected until January 1 of the following year, and no correction, reassessment, or proration of taxes is authorized because of such increase or decrease in valuation.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.14 NMAC - Rn & A, 3 NMAC 6.7.14, 4/30/01]

3.6.7.15 REPORTING OF PROPERTY FOR VALUATION - PENALTIES FOR FAILURE TO REPORT

A. ANNUAL REPORT TO THE DIVISION - FORM AND REQUIRED INFORMATION:

(1) The report required by Subsection A of Section 7-38-8 NMSA 1978 shall be made by the owner of the property or any other person who has written authorization from the owner to make the report on behalf of the owner.

(2) In the case of mineral property valued pursuant to Sections 7-36-23 through 7-36-25 NMSA 1978, the operator of the mineral property may be required to report the property rather than the owner of the property.

(3) The report shall be made on a form or forms approved by the division and shall contain all information required by the division to determine:

- (a) the value of the property pursuant to the Property Tax Code and these regulations;
- (b) the identification of the property; and
- (c) the owner or person in possession of the property.

(4) The form may require the attachment of copies of reports made to other agencies or departments of the state of New Mexico or agencies or departments of the United States.

(5) Additionally, all railroad companies shall submit, on a yearly basis, a report of operations for the preceding year containing the following information:

- (a) copies of all New Mexico right-of-way maps;
- (b) complete legal description of all land parcels which are located in New Mexico, along with plats, if available; and
- (c) a statement setting forth, by individual counties, the total acreage of New Mexico real property and right of way.

B. PROPERTY NOT VALUED IN THE TAX YEAR WHICH AGAIN BECOMES SUBJECT TO VALUATION - REPORT: The report required under Subsection B of Section 7-38-8 NMSA 1978 shall include:

- (1) the property owner's name and address;
- (2) the description of the property valued such that, if the description were included in a deed to the property, title would pass;
- (3) the description of any improvements on the property;
- (4) the cost of the land, as evidenced by the most recent sale of the land, and the date of sale;
- (5) the cost of the improvements, as evidenced by the most recent sale of the improvements, and the date of sale;
- (6) the dates and reason for which the property was not previously subject to valuation; and
- (7) the date and reason for which the property again became subject to valuation.

C. REPORTS TO COUNTY ASSESSOR:

(1) Reports required under Subsection E of Section 7-38-8 NMSA 1978 shall be made either by the owner of the real or personal property or by any other person having written authorization from the owner to report on behalf of the owner.

(2) When reporting property subject to valuation to the county assessor for property tax purposes, the report of or on behalf of the owner shall include, in the case of real property, both a complete legal description of the property and the improvements made to that property and, in the case of personal property, a description of both the personal property and its location sufficient to identify its site and the proper taxing jurisdictions.

(3) A report shall be made on a form or forms approved by the department and shall contain all information required by the department or the county assessor to:

- (a) determine the value of the property pursuant to the Property Tax Code and Parts 1 through 7 of Chapter 3.6 NMAC;
- (b) identify the property and its location;
- (c) identify the owner or person in possession of the property.

(4) A form may require the attachment of copies of reports made to the department, other agencies of the state of New Mexico or to agencies, departments or instrumentalities of the United States.

D. **FORM OF STATEMENT OF IMPROVEMENTS:** The statement of improvements required by Subsection C of Section 7-38-8 NMSA 1978 must be on a standard preprinted form, prepared and paid for by the county assessor and in form and content prescribed by the director. The standard preprinted form shall be mailed to each person to whom the notice of value is mailed pursuant to Subsection A of Section 7-38-20 NMSA 1978 at the time of the mailing of the notice of value. Any form other than the standard form prescribed by the director and any method of making the form available to property owners other than the method directed by this subsection will be used only after submitting the form, and the method, in writing to the director and receiving written approval from the director for the use of such form and method.

E. **LEASED PROPERTY.** Property leased under a true lease is to be reported by the owner/lessor of the property. When the form of the document is that of a lease but the transaction is in substance a conditional sale or the document serves primarily to secure a lender's interest in the property, the property shall be reported by the lessee.

[3/23/83, 12/13/85, 10/2/92, 12/29/94, 8/31/96; 3.6.7.15 NMAC - Rn & A, 3 NMAC 6.7.15, 4/30/01, A, 6/29/01]

3.6.7.16 PROPERTY OWNED BY NONGOVERNMENTAL ENTITIES - PRESUMPTION OF TAXABILITY - CLAIMING OF EXEMPTION:

A. Real property owned by a nongovernmental entity is presumed to be subject to taxation under the provisions of the Property Tax Code unless an exemption has been claimed and allowed in accordance with this section with respect to the property.

B. For the purposes of this section:

(1) "exemption" means an exemption, other than the head-of-family and veteran exemptions authorized under Sections 7-37-4 and 7-37-5 NMSA 1978, from property taxation authorized by the New Mexico Constitution, the Property Tax Code or other law; and

(2) "nongovernmental entity" means a property owner who is not the United States, an Indian nation, tribe or pueblo, the state of New Mexico or a political subdivision of the state of New Mexico or a department, agency or instrumentality of the United States, an Indian nation, tribe or pueblo, the state of New Mexico or a political subdivision of the state of New Mexico.

C. For the 1991 and succeeding property tax years, no exemption shall be allowed for any real property owned by a nongovernmental entity unless a completed "claim for exemption of property - nongovernmental entities" form has been filed with and approved by the valuation authority. The claim form shall provide for the following:

(1) a description of the property;

(2) a description of the owner's activities or tax status for federal purposes if relevant to the claim for exemption;

(3) the legal basis upon which the claim is made;

(4) evidence to support the claim and, if exemption is claimed because the property is used for educational or charitable purposes, evidence that such use is the "primary and substantial use" of the property must be presented; and

(5) such other information as the department may require.

D. A written statement containing all required information may be submitted in lieu of the standard form. The claim must be signed under oath by the property's owner or authorized agent.

E. Once an exemption has been claimed and allowed, a new claim must be submitted for approval whenever the ownership of the property changes. If no claim is submitted upon change of ownership, the property is subject to valuation and taxation under the Property Tax Code beginning with the property tax year in which the ownership changed if the change occurred on January 1; if ownership changed on a date other than January 1, the property is subject to valuation and taxation beginning with the property tax year immediately following the year in which ownership changed.

F. Once an exemption has been claimed and allowed, no further report need be made to the valuation authority so long as the eligibility and ownership remain unchanged. Should the eligibility status or ownership of the property change, the change shall be reported to the valuation authority not later than the last day of February of the property tax year if the change occurred on January 1; if the change occurred on any other day of the year, the change shall be reported by the last day of February of the year immediately following the year in which the change occurred.

G. If a nongovernmental entity has claimed and been allowed, in substantial compliance with the provisions of this section, an exemption for a property for any property tax year in the period 1983 through 1990 and the eligibility status and ownership of the property have not changed, the nongovernmental entity shall be deemed to have complied with the provisions of this section with respect to that property for the 1991 and subsequent property tax years so long as the eligibility status and ownership do not change.
[10/15/90, 12/29/94, 8/31/96; 3.6.7.16 NMAC - Rn & A, 3 NMAC 6.7.16, 4/30/01]

3.6.7.17 DESCRIPTION OF PROPERTY FOR PROPERTY TAXATION PURPOSES

A. **DESCRIPTION SUFFICIENTLY ADEQUATE AND ACCURATE TO IDENTIFY REAL PROPERTY - IMPROVEMENTS MUST BE DESCRIBED:** A description sufficiently adequate and accurate to identify real property is a description such that, if the description were included in a deed, title would pass and which identifies it sufficiently to permit it to be located on the ground and its boundaries determined.

B. **UNIFORM SYSTEM OF REAL PROPERTY DESCRIPTION TO BE USED BY THE DEPARTMENT AND ALL COUNTY ASSESSORS:** The department and all county assessors shall substantially comply with the current "New Mexico mapping manual" prepared by the division pursuant to Section 7-35-4 NMSA 1978. The system described in that manual replaces the "unit tax system" and any other system now in use in any county for the description, indexing or identification of real property. The director may permit, however, a reasonable time for replacement of these other systems. The department may insure substantial compliance with this subsection by installation of the required system by the department pursuant to Section 7-38-10 NMSA 1978.

C. **REAL PROPERTY DESCRIPTIONS RECORDED WITH THE COUNTY CLERK:** Legal descriptions or plats of real property filed pursuant to Section 14-8-16 NMSA 1978, for record in the office of the county clerk, certified as correct by a professional engineer or land surveyor licensed in the state and delivered to the county assessor are, in the case of legal descriptions, adequate descriptions for property taxation purposes, and in the case of plats, adequate documents for reference in descriptions for property taxation purposes.

D. **MAPS PREPARED BY THE STATE ENGINEER PURSUANT TO THE LAND SURVEY ACT OF 1969:** Where the state engineer has prepared maps containing a legal description of tracts of land surveyed pursuant to the Land Survey Act of 1969 and assigned each such tract a number, such lands for taxation shall be described by reference to the tract number and map number that designate the land and the date the map was filed and placed on record in the office of the county clerk.

E. **DESCRIPTIONS BY REFERENCE TO RECORDED INSTRUMENTS:** Descriptions by reference to instruments fully recorded with the county clerk and containing a description of the property sufficiently adequate and accurate to identify it, unless otherwise ordered by the secretary, are adequate descriptions for property taxation purposes when the instruments meet the conditions of this subsection. The instrument containing any such description by reference must show the time and place of filing or recordation of the instrument containing the description referred to, or other similar information, so that the instrument containing the description referred to can be located and identified.

F. **DESCRIPTION BY CO-ORDINATES:** Descriptions pursuant to the New Mexico coordinate system established by Sections 47-1-49 through 47-1-56 NMSA 1978 are adequate descriptions for property taxation purposes, provided they are otherwise adequate pursuant to Section 3.6.7.17 NMAC. In the event, however, there is a conflict in a legal description where state plane co-ordinates are used to describe any tract of land which in the same document is also described by reference to any subdivision, line or corner of the United States public land surveys, the description based on the public land survey will prevail.

G. **SUBDIVISION DESCRIPTIONS BY NUMBER AND PLAT DESIGNATION:** Description of parcels by number and plat designation are valid for the purpose of taxation for subdivisions approved pursuant to the New Mexico Subdivision Act (Sections 47-6-1 NMSA 1978 et seq.) provided they are otherwise adequate pursuant to these regulations.

H. **EFFECT OF SUBSECTION B OF SECTION 7-38-9 NMSA 1978:** The effect of Subsection B of Section 7-38-9 NMSA 1978 is to validate assessments, records and instruments maintained or issued by tax officers prior to the effective date of the Property Tax Code. This provision in no way authorizes the use of past practices of description, mapping or coding after January 1, 1975. However, certain subsections of this section do authorize the use of past practices of description and coding but only to the extent and subject to the conditions stated in those subsections.

I. GEOGRAPHIC INFORMATION SYSTEMS:

- (1) A "geographic information system" consists of three parts:
 - (a) a digitized map or set of maps for the county in a format conforming to standards set by the

department, with smart points, lines and areas;

(b) a computerized database or databases containing required valuation information for each property in the county; and

(c) a set of rules relating the map features to each other and to the property valuation database or databases such that every parcel mapped is identified with a property in the database.

(2) Every county shall have a digitized set of maps for the county in place by June 2002. Every such set shall meet the specifications and standards set by the department for such sets. The department shall review each set to ensure conformance with requirements of this subsection and directives of the director.

(3) Beginning in 2002, every county shall transmit to the department in accordance with instructions of the department but at least annually a copy of the county's digitized county maps and property database. Such copies shall be retained by the department as back-up for the county system until replaced by a subsequent copy. [3/23/83, 12/29/94, 8/31/96, 2/14/00; 3.6.7.17 NMAC - Rn & A, 3 NMAC 6.7.17, 4/30/01]

3.6.7.18 INSTALLATION OF REQUIRED SYSTEM BY DEPARTMENT: Tax maps are maps showing the location, shape and size of each parcel of property that the county assessor must value. An identification number is usually applied to each parcel of property to correlate the numbered parcels with the ownership list. Because tax maps are essential to the appraisal process, the department may take whatever action is necessary, including having the maps prepared and installed in a county and billing the county for the costs of preparing and installing, to ensure that every county has adequate tax maps.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.18 NMAC - Rn, 3 NMAC 6.7.18, 4/30/01]

3.6.7.19 [RESERVED.]

[3.6.7.19 NMAC - Rn, 3 NMAC 6.7.19, 4/30/01]

3.6.7.20 [RESERVED.]

[3.6.7.20 NMAC - Rn, 3 NMAC 6.7.20, 4/30/01]

3.6.7.21 STATEMENT OF DECREASE IN VALUE: The statement of decrease in value provided for in Section 7-38-13 NMSA 1978 must be on a standard preprinted form, prepared and paid for by the county assessor and in form and content prescribed by the director. The standard, preprinted form shall be mailed to each person to whom the notice of value is mailed pursuant to Subsection A of Section 7-38-20 NMSA 1978 at the time of the mailing of the notice of value. Any form other than the standard form prescribed by the director and any method of making the form available to property owners other than the method directed by this section must be approved in writing by the director prior to such use. A request must be in writing and include the reason for the proposed use.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.21 NMAC - Rn & A, 3 NMAC 6.7.21, 4/30/01]

3.6.7.22 [RESERVED.]

[3.6.7.22 NMAC - Rn, 3 NMAC 6.7.22, 4/30/01]

3.6.7.23 [RESERVED.]

[3.6.7.23 NMAC - Rn, 3 NMAC 6.7.23, 4/30/01]

3.6.7.24 PROPERTY ACQUIRED BY THE STATE BY OUTRIGHT PURCHASE OR TRADE: The property of the state is exempt from taxation by Section 3 of Article VIII, New Mexico Constitution. If property is acquired by the state by outright purchase or trade, where such property was, prior to such transfer, subject to the lien of any tax or assessment for the principal or interest of any bonded indebtedness, the property is not exempt from the lien nor from the payment of the taxes or assessments.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.24 NMAC - Rn & A, 3 NMAC 6.7.24, 4/30/01]

3.6.7.25 CLAIMING EXEMPTIONS - REQUIREMENTS - PENALTIES

A. **STATEMENT OF PROOF OF ELIGIBILITY FOR VETERANS AND HEAD-OF-FAMILY EXEMPTION:** The statement of proof of eligibility for veterans and head of family exemptions required by Subsection F of Section 7-38-17 NMSA 1978 must be on a standard preprinted form, prepared and paid for by the county assessor and in form and content prescribed by the director. Any form other than the standard form prescribed by the director and any method of making the form available to property owners other than the method

directed by this subsection must be approved in writing by the director prior to such use. A request must be in writing and include the reason for the proposed use.

B. ISSUANCE OF CERTIFICATE OF ELIGIBILITY BY THE VETERANS SERVICE

COMMISSION: The veterans service commission is required to issue original and duplicate certificates of eligibility for veterans' exemptions in substantially the following form:

**TAX EXEMPTION
CERTIFICATE OF ELIGIBILITY
FOR VETERANS**

This certifies that _____ (name of veteran) who is living or deceased acquired legal residence in the State of New Mexico on _____ and served in the military forces of the United States from _____ to _____ and that _____ (name of applicant), (veteran or widow), whose address is:

is entitled to tax exemption benefits in the state of New Mexico under the provisions of Section 7-37-5 NMSA 1978. This certificate must be presented to the county assessor each time a veteran exemption is claimed, subsequently released, or subsequently claimed. Applicant must be a current New Mexico resident to qualify.

Date: _____

Amount _____:

Character of exemption claimed or granted: _____

Signature of assessor: _____

County: _____

C. VERIFICATION OF THE ISSUANCE OF CERTIFICATES AND THE CLAIMING OF VETERANS EXEMPTIONS:

(1) No certificate of eligibility shall be issued by the veterans service commission unless application therefor has been made in writing in the form provided by the commission and the application is submitted with the appropriate United States department of defense separation form.

(2) A copy of the certificate of eligibility shall be mailed to the county assessor of the county in which the applicant resides by the commission. In lieu of sending a copy of the certificate, the commission may send a listing to the county if the listing contains the information presented on the form prescribed by Subsection B of Section 3.6.7.25 NMAC. The listing may be transmitted in electronic or optical format if the county assessor accepts that format.

(3) No claim of the veteran exemption shall be allowed by a county assessor unless accompanied by a verified certificate of exemption.

D. VALIDATION OF CERTIFICATE OF ELIGIBILITY BY COUNTY ASSESSOR - PARTIAL OR FULL RELEASE OF CLAIMED EXEMPTION:

(1) County assessors are to validate the certificate of eligibility for claimed veteran exemptions by notation on the certificate of the date a veteran exemption is first claimed, dates of subsequent releases of the exemption, dates of subsequent claiming of the exemption and the amount applied in each instance.

(2) If a county assessor for one county issues a partial or full release of a claimed exemption on property located in that county, the amount of the exemption released shall be noted by the assessor on the certificate of eligibility and the certificate is, after this notation and the notations referred to in the preceding paragraph, valid for use in claiming the amount of the exemption released in another county.

E. HEAD-OF-FAMILY AND VETERAN EXEMPTIONS - "RESIDENT" DEFINED: For the purposes of the head-of-family and veteran exemptions provided by Sections 7-37-4 and 7-37-5 NMSA 1978, "a New Mexico resident" means an individual who is domiciled in this state on January 1 of the tax year for which the exemption is claimed. A person is domiciled in New Mexico if he or she is physically present in New Mexico, except for short absences for reason of health, vacation, visits or temporary work assignments, with a bona fide intention of continuing to live in New Mexico. No person shall be deemed to have acquired or lost residency by reason of presence or absence from New Mexico:

(1) while employed in the service of the United States or of the state, or

(2) while a student at any school.

F. VERIFICATION OF THE DOLLAR AMOUNT OF VETERAN EXEMPTIONS CLAIMED - MULTIPLE CLAIMING:

(1) When a veteran's certificate of eligibility is presented to the county assessor for an initial claim in a county, the assessor shall determine if the exemption has been previously claimed in another county. If the exemption has been claimed previously, the county assessor shall verify with the assessor in the other county that the exemption has been released. If the exemption has not been released and a full \$2,000 is being granted in the other county, the assessor shall deny the claim. If the exemption is being partially claimed in the other county, the county assessor determines the amount of exemption which is not being claimed and grant the exemption only for that amount.

(2) The assessor shall prepare a listing of all veteran exemptions being claimed for the first time in the assessor's county. The listing shall include the name and address of the veteran, the certificate number, property against which the exemption is claimed and the dollar amount of the exemption allowed. If the exemption has been previously claimed in another county, the county assessor shall also include in the listing the county in which the exemption was previously claimed, the property against which the exemption is claimed and the dollar amount allowed. The report on veteran exemptions granted for the first time shall be submitted by the county assessor to the department by March 15 of each tax year. In addition, a list of all veteran exemptions granted for the tax year shall be sent to the department by May 1.

(3) The division, upon receipt of the list of veteran exemptions granted for the first time, shall review its files to determine whether the persons have claimed the exemption previously in the same county under the current certificate number or another certificate number. If it is found that more than one certificate is being used, the division will notify the county assessor and the veterans service commission. When there is an indication that the exemption has been previously claimed in another county, the division will review its list of all veteran exemptions granted in the county to determine if the exemption has been dropped.

(4) If the exemption is being claimed in more than one county, the division shall contact each county assessor to verify the amount of exemption being granted to insure that no more than \$2,000 is allowed. If it is found that a veteran exemption of more than \$2,000 has been claimed by an individual, the county assessor or assessors in the counties in which the multiple claims have been filed will be requested by the division to reduce the amount of exemption being granted or to deny the application of the exemption in their county.

[3/23/83, 6/1/83, 12/29/94, 8/31/96; 3.6.7.25 NMAC - Rn & A, 3 NMAC 6.7.25, 4/30/01]

3.6.7.26 [RESERVED.]

[3.6.7.26 NMAC - Rn, 3 NMAC 6.7.26, 4/30/01]

3.6.7.27 PUBLICATION OF NOTICE RELATING TO REPORTING PROPERTY FOR VALUATION AND CLAIMING EXEMPTIONS

A. **UNIFORM FORM OF NOTICE:** The uniform form of notice required by Section 7-38-18 NMSA 1978 which is to be used by county assessors shall be provided annually by the division.

B. **REPORTING FORMS:** The county assessor is required to have available for use of the public preprinted forms for making the reports and applications for claim of exemption prescribed in the uniform notice required by Section 7-38-18 NMSA 1978.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.27 NMAC - Rn & A, 3 NMAC 6.7.27, 4/30/01]

3.6.7.28 VETERANS EXEMPTION FROM REGISTRATION FEE FOR A MOTOR VEHICLE:

Pursuant to Section 66-6-7 NMSA 1978 county assessors, upon receipt of information certified by the director of the motor vehicle division of the taxation and revenue department, are required to note on their valuation records the reduction of a veteran's exemption resulting from the allowance of a reduction from motor vehicle registration fees due to a claim of the exemption on those fees. If the veteran is not the owner of property subject to property tax, the notation is not required to be made.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.28 NMAC - Rn & A, 3 NMAC 6.7.28, 4/30/01]

3.6.7.29 FORM OF NOTICE OF VALUE: The notice of valuation required to be mailed by county assessors must be on a standard preprinted form, prepared and paid for by the county assessor and in form and content prescribed by the director. Any form other than the standard form prescribed by the director must be approved in writing by the director prior to such use. A request must be in writing and include the reason for the proposed use.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.29 NMAC - Rn, 3 NMAC 6.7.29, 4/30/01]

3.6.7.30 TIME OF ELECTION OF REMEDIES: The election provided for in Section 7-38-21 NMSA 1978 is made when the taxpayer files a petition of protest or claim for refund. The taxpayer may not withdraw the protest, then pay the assessment and claim a refund.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.30 NMAC - Rn, 3 NMAC 6.7.30, 4/30/01]

3.6.7.31 PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF VALUES AND DENIAL OF EXEMPTIONS DETERMINED BY THE DEPARTMENT

A. **FORM OF PETITION AND INFORMAL CONFERENCES:** The form of petition for protesting values and other determinations, with modification to reference the department, and information concerning informal conferences found in Section 3.6.7.33 NMAC, are applicable with respect to protests to the department.

B. **POSTMARK DATE IS TIME OF FILING OF PROTEST:** In determining the time at which a petition of protest mailed through the United States postal service is "filed with the department", the postmark date shown on the envelope containing the petition shall constitute the date of filing. If the postmark is illegible, the date of mailing shall be presumed to be the date two business days prior to the date the petition is received by the department. The presumption may be rebutted by a preponderance of evidence showing another date of mailing.

C. **HEARING OFFICER CONDUCTS HEARING:** The hearing provided for in Subsection C of Section 7-38-22 NMSA 1978 will be held before a hearing officer designated by the secretary designated for that purpose in accordance with Subsection A of Section 7-38-23 NMSA 1978.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.31 NMAC - Rn & A, 3 NMAC 6.7.31, 4/30/01]

3.6.7.32 PROTEST HEARINGS - VALUATION DETERMINED BY DEPARTMENT

A. **PROTEST HEARINGS - TAPE RECORDING:** The requirement that a verbatim record be made of protest hearings before the secretary or a hearing officer designated by the secretary is met by recording the hearing with a tape or other recording device. This verbatim record shall be retained by the department until ninety (90) days after the decision and order is made.

B. **PROTEST HEARINGS - WITHDRAWAL OF PROTEST - FAILURE TO APPEAR:** If, at an informal conference pursuant to Subsection D of Section 7-38-22 NMSA 1978, or at any stage prior to final action by the secretary, a pending protest is fully resolved with no change resulting in the taxpayer's notice of valuation, the protesting taxpayer or the taxpayer's authorized representative must sign a written document, which may be provided by the department, stating that the taxpayer withdraws the protest and the hearing officer designated by the secretary shall vacate the hearing. Failure to sign a written document withdrawing a protest may result in a hearing of the protest. In the absence of a written withdrawal of protest and in the event that a taxpayer fails to appear at a scheduled hearing, the hearing officer may decide the protest against the taxpayer on the basis of the presumption under Section 7-38-6 NMSA 1978.

C. **PROTEST HEARINGS - PROCEDURES:** The procedures for hearings before the county valuation protests boards found in Section 7-38-27 NMSA 1978 and Section 3.6.7.36 NMAC are to be followed in protest hearings before the hearing officer designated by the secretary.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.32 NMAC - Rn & A, 3 NMAC 6.7.32, 4/30/01]

3.6.7.33 PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF VALUES AND DENIAL OF EXEMPTIONS DETERMINED BY THE COUNTY ASSESSOR

A. **FORM OF PETITION:** The following is an acceptable form of petition for protesting values and other determinations by the county assessor:

To: _____ county assessor

Date: _____

I hereby state that my full name is

my address is

and I am the owner of the following described property:
Property code no.

Legal description

I further state that the valuation and/or classification and/or denial of an exemption in regard to my property is incorrect because _____

I believe the correct classification of my property is: _____.
I believe the following exemption applies to the property: _____.
I believe the total correct valuation of my property is: \$ _____.
I further state that the following total amount of valuation: _____, is not in controversy because I agree with that valuation or portion of that valuation placed on my property.
I further state that I received a notice of valuation from the _____ county assessor on the following date: _____.

I state that I understand that the county assessor, upon receipt of this petition, is required to schedule a hearing before the county valuation protest board. I understand that I must provide evidence and/or have witnesses at the hearing. I (do) (do not) request that the _____ county assessor provide for an informal conference with me after setting a hearing on the protest but before the date of the hearing.
Signature of the protestant

..... OR

I hereby withdraw my protest this date: _____, _____, _____
Month Day Year

Signature of Protestant

B. INFORMAL CONFERENCES:

(1) After a protest has been set for hearing, if a taxpayer requests or has requested an informal conference, the assessor may schedule and hold such a conference before the date of the hearing. If an informal conference has not been requested by the taxpayer and the assessor believes an informal conference prior to hearing would be useful, the assessor may schedule such a conference and require the presence of the taxpayer.

(2) An informal conference is off the record. Although the persons attending the conference may make memoranda of the discussion, statements made at the informal conference shall not be introduced by either party at a hearing or other proceeding. Any tapes or minutes of the conference are for the information and convenience of the parties only and shall have no evidentiary value in any later proceeding. The purpose of the informal conference is to discuss the facts and the legal positions of the assessor and the taxpayer, and it is to be in the nature of either settlement negotiations or a "prehearing (trial) conference" or both.

(3) Informal conferences may be held at the assessor's office or elsewhere as circumstances require. If, at an informal conference a pending protest is fully resolved with no reduction in the valuation shown on the protesting taxpayer's notice of valuation, the protesting taxpayer must sign a written document, which may be provided by the assessor, stating that the taxpayer withdraws the protest. The assessor is to notify the valuation protests board immediately so that the board may vacate the hearing. If the protest is resolved with the assessor agreeing that the taxpayer's notice of valuation is incorrect, then this settlement must be implemented by a written agreement between the assessor and the protesting taxpayer which contains an explanation of the settlement and must be signed by both the taxpayer and assessor.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.33 NMAC - Rn, 3 NMAC 6.7.33, 4/30/01]

3.6.7.34 COUNTY VALUATION PROTESTS BOARDS

A. BUDGET ITEM FOR EXPENSES INCURRED IN CONNECTION WITH PROTEST HEARINGS: The department prepares and submits to the legislature, as part of its annual budget, a budget item for the reimbursement of board members, and all other actual and direct expenses incurred in connection with protest hearings. The department may require county assessors to provide information concerning their estimates of the

number of protests in their counties and other information which will aid the department in preparing this budget item.

B. LEGAL FEES NOT AUTOMATICALLY INCLUDED IN “ALL OTHER ACTUAL AND DIRECT EXPENSES INCURRED IN CONNECTION WITH PROTEST HEARINGS”: The phrase “all other actual and direct expenses incurred in connection with protest hearings” does not include any expenses for lawyers hired by the board or by board members, unless such expenses have been approved in writing by the director prior to their having been incurred.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.34 NMAC - Rn, 3 NMAC 6.7.34, 4/30/01]

3.6.7.35 [RESERVED.]

[3.6.7.35 NMAC - Rn, 3 NMAC 6.7.35, 4/30/01]

3.6.7.36 PROTEST HEARINGS - VALUATION DETERMINED BY COUNTY ASSESSOR

A. PROTEST HEARINGS - WITHDRAWAL OF PROTEST - FAILURE TO APPEAR: If, at an informal conference pursuant to Subsection D of Section 7-38-24 NMSA 1978 or at any other stage prior to final action by the board, a pending protest is fully resolved with no change resulting the taxpayer's notice of valuation, the protesting taxpayer or the taxpayer's authorized representative must sign a written document, which may be provided by the assessor, stating that the taxpayer withdraws the protest. The county assessor is to notify the county valuation protests board immediately so that the board may vacate the hearing. Failure to sign the written document withdrawing a protest may result in a hearing of the protest by the board. In the absence of a written withdrawal of protest and in the event that a taxpayer fails to appear at a scheduled hearing before the board, the board may decide the protest against the taxpayer on the basis of the presumption under Section 7-38-6 NMSA 1978.

B. PROTEST HEARINGS - DISCOVERY - CONSEQUENCES OF FAILURE TO ALLOW DISCOVERY:

(1) The protestant has the right to discover relevant and material evidence in the possession of the assessor prior to the protest hearing. If the assessor refuses to permit discovery, the county valuation protests board, for the purpose of resolving issues and disposing of the proceeding without undue delay despite the refusal, may take such action in regard to the refusal as is just, including but not limited to, the following:

(a) infer that the admission, testimony, documents or other evidence sought by discovery would have been adverse to the position of the county assessor;

(b) rule that, for the purposes of the proceeding, the matter or matters concerning which the evidence was sought be taken as established against the position of the county assessor;

(c) rule that the county assessor may not introduce into evidence or otherwise rely, in support of any claim or defense, upon testimony by such party, officer or agent or upon the documents or other evidence discovery of which has been denied; or

(d) rule that the county assessor may not be heard to object to introduction and use of secondary evidence to show what the withheld admission, testimony, documents or other evidence would have shown.

(2) Any such action may be taken by written or oral order issued in the course of the proceeding or by inclusion in the decision of the board. It is the duty of the parties to seek and of the board to grant such of the foregoing means of relief or other appropriate relief.

C. PROTEST HEARINGS - STIPULATIONS OF FACTS SUBMITTED TO THE COUNTY VALUATION PROTESTS BOARD:

(1) This format may be used by assessors and protestants in preparing stipulations to be submitted to the county valuation protests board. The format may be varied to meet particular circumstances. Statements should be made in separate numbered paragraphs.

(a) Statement of material facts concerning the protestant:

(i) Name of protestant

(ii) Location of property and description of property

(iii) Code number

(iv) Valuation set by assessor

(v) Principal use of the property

(vi) Amount of valuation not in controversy (this usually will be the amount the property owner contends is the value of the property).

(b) Protest information in accordance with Section 7-38-24 NMSA 1978:

- (i) Date notice of valuation was mailed
- (ii) Date petition was filed (copy of petition may be attached)
- (iii) Why the protestant believes the valuation is incorrect and what he believes the

correct valuation to be

- (c) Statement of facts supporting what the protestant believes to be the correct valuation (documents may be attached).
- (d) Statement of facts supporting the valuation placed on the property by the assessor (documents may be attached).
- (e) Relevant correspondence regarding the controversy.
- (f) Statement of any additional material facts relating to the controversy.

(2) The format of the stipulation may be as shown in the following example:

BEFORE THE HILL COUNTY VALUATION PROTESTS BOARD

In the matter of Smith, Inc.,

Petition No. 8612

STIPULATION OF FACTS

Smith, Inc. (hereinafter called "property owner") by and through its attorney, Richard Doe, hereby stipulates and agrees with Mr. John Doe, Hill County assessor (hereinafter called "assessor"), that the facts and statements set forth below shall be treated as having been conclusively established by competent evidence and further agrees to waive the hearing provided for in Section 7-38-27 NMSA 1978 and let this stipulation constitute the full record of the facts before the Hill County valuation protests board.

1. Property owner owns property in Hill County (insert description of property), code no. _____. The assessor placed a value, for property taxation purposes, on the property of \$111,000 improvements and \$111,000 land.
2. The property is used to house the property owner's clothing plant. The value for property taxation purposes of \$5,000 for improvements and \$50,000 for land is not in controversy because the property owner admits this value.
3. The notice of valuation was mailed by the assessor January 15, 1975 and the petition protesting the valuation was filed with the county assessor on February 15, 1975. A copy of the petition is attached and marked Exhibit "A".
4. The property owner believes the value for property taxation purposes is incorrect and believes the correct value for property taxation purposes to be \$5,000 improvements and \$50,000 land. In support of this contention, the property owner presents the following facts which are agreed to by the assessor: (list supporting facts).
5. The assessor presents the following facts in support of the taxable value the assessor has placed on the property: (list supporting facts).

_____	_____
county assessor	property owner
date _____	date _____

D. PROTEST HEARINGS - SPECIAL ACCOMMODATIONS - ADVANCE DISSEMINATION OF PETITION:

- (1) Any special accommodations or arrangements required under the American with Disabilities Act shall also be determined and made in advance of the hearing.
- (2) The petition filed with the county assessor shall be made available to the board members in advance of the hearing.

E. PROTEST HEARINGS - CONDUCT OF HEARING:

- (1) The county valuation protests board has the duty to conduct fair and impartial hearings, to take all action necessary to avoid delay in the proceedings and to maintain order in the hearings.
- (2) Hearings shall be recorded on audio or video tape unless the board directs recording by stenographic, mechanical or other means.
- (3) It is suggested that the hearing be so ordered that the protestant first makes an opening statement and then the county assessor makes an opening statement or reserves it for the conclusion of the protestant's presentation. The protestant presents evidence through testimony of witnesses and the introduction of documents. Then the assessor presents evidence in the same manner. The board may allow each party a closing statement.

F. PROTEST HEARINGS - PRELIMINARY MATTERS:

- (1) At the beginning of the hearing, the protestant, the protestant's representative or representatives, if any, all other persons present, the property and the amount of valuation in controversy shall be identified. The petition of the protestant filed with the county assessor shall be entered into the record.

- (2) The county valuation protests board will confirm that any special accommodations or arrangements required under the Americans with Disabilities Act have been made.
- (3) The board shall inform the protestant of the following.
 - (a) Other than the rules related to discovery, neither the technical rules of evidence nor the Rules of Civil Procedure for the District Courts apply to the board's proceedings.
 - (b) The legal presumption is in favor of the valuation placed on the property by the county assessor and the protestant has the burden of presenting evidence to overcome this presumption.
 - (c) All testimony will be taken under oath.
 - (d) The protestant will have an opportunity to present oral testimony, either the protestant's own or through witnesses, and that anyone testifying on the protestant's behalf is subject to cross-examination by the county assessor or the assessor's representative and that anyone testifying for the county assessor is also subject to cross-examination by the protestant or the protestant's representative. The protestant may call the county assessor or the assessor's employees as witnesses and examine them.
 - (e) The protestant will have the opportunity to offer into evidence whatever documents the protestant believes necessary. The protestant must have in hand all such documents but copies may be submitted instead of originals.
 - (f) Documents introduced into evidence before the board may be retained by the board.
 - (g) A written order deciding the protest will be made within thirty days of the date on which the hearing is concluded. This time limit may not be extended except by agreement of the board and the protestant.
 - (h) The protestant has the right to appeal the written decision and order of the board in accordance with the Rules of Appellate Procedure. Because the appeal is on the record made at the hearing, all evidence supporting all theories and positions of the protestant must be presented at the hearing.
 - (i) If the protestant appeals the decision of the board, the protestant must pay the costs of preparing the record.

G. PROTEST HEARINGS - WITNESSES:

- (1) All witnesses must be sworn. They may be sworn by any member of the board or any person assisting the board. All witnesses either party intends to have testify may be sworn in at one time. A form of oath which may be used is: "Do you solemnly swear or affirm that the evidence which you are about to give in the proceedings before this board shall be the truth, and this you do under penalties of perjury?"
- (2) All witnesses may be cross-examined by the adverse party.

H. PROTEST HEARINGS - EVIDENCE:

- (1) Relevant and material evidence shall be admitted. Irrelevant, immaterial, unreliable or unduly repetitious evidence may be excluded. Immaterial or irrelevant parts of an admissible document shall be segregated and excluded insofar as practicable. The county valuation protests board shall consider all evidence admitted. board members may use their knowledge and experience to evaluate evidence admitted.
- (2) If the protestant and the county assessor have arrived at a stipulation of facts, either party may present the written stipulation to the board. The stipulation shall be signed by both parties or their representatives. The stipulation may present all or a portion of the facts. If all the facts are not agreed to in the stipulation, then either party can establish additional facts at the hearing. If all the facts are stipulated, the board shall note for the record that a stipulation was received, receive oral argument regarding the protest, if any there be, and then take the protest under advisement. The stipulation then is the record of the hearing.
- (3) Parties objecting to evidence shall timely and briefly state the grounds relied upon. Rulings of the board on all objections shall appear on the record or in the board's order. Any excluded exhibits, adequately marked for identification, shall be retained in the record so as to be available for consideration by any reviewing authority.
- (4) Formal exception to an adverse ruling is not required.
- (5) When an objection to a question propounded to a witness is made, the board shall note the objection in the record and allow the testimony. In its discretion, the board shall give appropriate weight to the disputed testimony.

I. PROTEST HEARINGS - DECISION OF BOARD: The county valuation protests board may announce orally its decision immediately after all the evidence is presented or may take the matter under advisement. An oral decision of the board is not binding and may not be appealed. All final decisions of the board must be made by written order. Unless extended by agreement of the board and the protestant, the written order deciding the protest shall be made within thirty days after the date of the hearing.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.36 NMAC - Rn & A, 3 NMAC 6.7.36, 4/30/01]

3.6.7.37 APPEAL OF COUNTY VALUATION PROTESTS BOARD DECISION: A protestant who wishes to file an appeal of a decision of the county valuation protests board must do so within the time prescribed by Section 39-3-1.1 NMSA 1978 by filing a notice of appeal with the district court for the county in which the hearing was held, pursuant to Sections 7-38-28 and 39-3-1.1 NMSA 1978 and Rule 1-074 NMRA 1999. The county assessor will be named as appellee.

[12/29/94, 8/31/96, 10/29/99; 3.6.7.37 NMAC - Rn & A, 3 NMAC 6.7.37, 4/30/01]

3.6.7.38 [RESERVED.]

[3.6.7.38 NMAC - Rn, 3 NMAC 6.7.38, 4/30/01]

3.6.7.39 [RESERVED.]

[3.6.7.39 NMAC - Rn, 3 NMAC 6.7.39, 4/30/01]

3.6.7.40 [RESERVED.]

[3.6.7.40 NMAC - Rn, 3 NMAC 6.7.40, 4/30/01]

3.6.7.41 [RESERVED.]

[3.6.7.41 NMAC - Rn, 3 NMAC 6.7.41, 4/30/01]

3.6.7.42 [RESERVED.]

[3.6.7.42 NMAC - Rn, 3 NMAC 6.7.42, 4/30/01]

3.6.7.43 [RESERVED.]

[3.6.7.43 NMAC - Rn, 3 NMAC 6.7.43, 4/30/01]

3.6.7.44 PREPARATION OF PROPERTY TAX SCHEDULE BY ASSESSOR

A. **REQUIRED FORM AND INFORMATION AS TO PROPERTY TAX SCHEDULE:** The tax schedule must be on a standard preprinted form, prepared and paid for by the county assessor and must be in a form prescribed by the director. Information required to be contained in the schedule is limited to the information required by the prescribed form. Any form other than the standard form prescribed by the director may be used only after submitting the proposed form in writing to the director and receiving written approval from the director for the use of the proposed form.

B. **ABSTRACT OF INFORMATION CONTAINED IN THE PROPERTY TAX SCHEDULE:**

(1) On or before October 1 of each year, the county assessor shall prepare and submit to the department and to the county treasurer an abstract of the information contained in the property tax schedules as to the property in the county subject to property taxation under the Property Tax Code, including property valued by the department. The abstract shall include information showing for each county the valuation of the different kinds of property, taxable values of property, exemptions allowed against the taxable values and net taxable values of property.

(2) Specific information as to the breakdown of kinds of property to be listed and exemption information required shall be provided by instruction and directive of the director, pursuant to Section 9-11-6.2 NMSA 1978.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.44 NMAC - Rn & A, 3 NMAC 6.7.44, 4/30/01]

3.6.7.45 [RESERVED.]

[3.6.7.45 NMAC - Rn, 3 NMAC 6.7.45, 4/30/01]

3.6.7.46 CONTENTS OF PROPERTY TAX BILL

A. **REQUIRED FORM AND INFORMATION AS TO PROPERTY TAX BILL:** The tax bill must on a standard preprinted form, prepared and paid for by the county treasurer and in form and content prescribed by the director. Any form other than the standard form prescribed by the director will be used only after submitting the form in writing to the director and receiving written approval from the director for the use of such form and method.

B. **NOTICE OF SECOND HALF INSTALLMENT:** Treasurers may send a reminder notice with respect to the second installment of tax but they are not required to do so. If such a reminder notice is sent, it shall not be labeled or indicated as a “tax bill”.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.46 NMAC - Rn, 3 NMAC 6.7.46, 4/30/01]

3.6.7.47 [RESERVED.]

[3.6.7.47 NMAC - Rn, 3 NMAC 6.7.47, 4/30/01]

3.6.7.48 [RESERVED.]

[3.6.7.48 NMAC - Rn, 3 NMAC 6.7.48, 4/30/01]

3.6.7.49 CLAIMS FOR REFUND - CIVIL ACTION

A. **PROTEST IS WAIVER OF RIGHT TO CLAIM FOR REFUND:** The initiation of a protest under Section 7-38-22 or 7-38-24 NMSA 1978 constitutes an unconditional and irrevocable waiver of the right to claim for refund under Section 7-38-40 NMSA 1978.

B. **COUNTY TREASURER OR ASSESSOR REQUIRED TO FORWARD TO DEPARTMENT COPIES OF CLAIM FOR REFUND PETITIONS OR COMPLAINTS SERVED ON THEM:** When a claim for refund petition or complaint is served on either a county assessor or county treasurer, the county assessor or county treasurer is required to immediately forward a copy of that petition or complaint to the director.

C. **PAYMENT OF TAX REQUIRED.** Payment of the tax due is required to initiate a claim for refund. Because the property owner may elect to pay the tax in installments, payment of all installments due by the time the claim for refund is filed is sufficient to permit the property owner to submit a claim for refund. To preserve the claim for refund with respect to any installments due after the claim for refund was submitted but before a decision is rendered, payment of the installment must be made. The county treasurer must place in the “property tax suspense fund” the portion of any property taxes paid to the county treasurer but not admitted to be due and subject to a claim for refund. If the claim for refund does not admit that any portion of an installment of tax due in the future is due, then the portion of the installment, when paid, must be placed in the “property tax suspense fund”.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.49 NMAC - Rn & A, 3 NMAC 6.7.49, 4/30/01, A, 6/29/01]

3.6.7.50 [RESERVED.]

[3.6.7.50 NMAC - Rn, 3 NMAC 6.7.50, 4/30/01]

3.6.7.51 [RESERVED.]

[3.6.7.51 NMAC - Rn, 3 NMAC 6.7.51, 4/30/01]

3.6.7.52 [RESERVED.]

[3.6.7.52 NMAC - Rn, 3 NMAC 6.7.52, 4/30/01]

3.6.7.53 PERSONAL PROPERTY - JEOPARDY ASSESSMENTS

A. **JEOPARDY ASSESSMENT:** Section 7-38-44 NMSA 1978 authorizes the secretary or the county assessor to issue a notice of valuation and a property tax bill simultaneously and immediately proceed to collect, by means of demand warrant pursuant to Section 7-38-54 NMSA 1978 the tax due at any time that the valuation authority has reasonable cause to believe that personal property subject to valuation by the valuation authority for property taxation purposes in a tax year will be removed from the state before the taxes for that year are due and that the removal of the property will jeopardize collection of the tax. Personal property seized pursuant to demand warrant cannot be sold until after the notice requirements of Section 7-38-57 NMSA 1978 are fulfilled.

B. **VALUATION DATE FOR JEOPARDY ASSESSMENT PURPOSES:** Section 7-38-7 NMSA 1978 fixes January 1 of each year as the date which determines the condition or status of the taxability of all property subject to valuation for property taxation purposes, except livestock which is to be valued as of the date and in the manner prescribed under Section 7-36-21 NMSA 1978. Therefore, no jeopardy assessment shall issue against property not in the state on January 1 of the tax year, except as to livestock.

C. **CONTESTING A NOTICE OF VALUATION ISSUED PURSUANT TO A JEOPARDY ASSESSMENT:** In order to contest the value determined for the property pursuant to Section 7-38-44 NMSA 1978, a property owner must pay the tax in the amount shown on the tax bill and file a claim for refund pursuant to Section

7-38-40 NMSA 1978. Petitions of protest to a notice of valuation pursuant to Section 7-38-44 NMSA 1978 do not stay the delivery of the property tax bill or proceedings to collect the tax by demand warrant. Therefore, claim for refund is the only appropriate remedy to contest the value determined pursuant to that section.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.53 NMAC - Rn & A, 3 NMAC 6.7.53, 4/30/01]

3.6.7.54 [RESERVED.]
[3.6.7.54 NMAC - Rn, 3 NMAC 6.7.54, 4/30/01]

3.6.7.55 PROTEST HEARING - FAILURE TO APPEAR: If a property owner makes a timely protest but fails without reasonable justification to appear at the hearing, an order will be entered denying the protest, because no evidence has been presented, and declaring that, pursuant to statute, the property taxes involved are delinquent.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.55 NMAC - Rn, 3 NMAC 6.7.55, 4/30/01]

3.6.7.56 [RESERVED.]
[3.6.7.56 NMAC - Rn, 3 NMAC 6.7.56, 4/30/01]

3.6.7.57 [RESERVED.]
[3.6.7.57 NMAC - Rn, 3 NMAC 6.7.57, 4/30/01]

3.6.7.58 [RESERVED.]
[3.6.7.58 NMAC - Rn, 3 NMAC 6.7.58, 4/30/01]

3.6.7.59 DELINQUENT TAXES - CIVIL PENALTIES

A. **PENALTY IS IN ADDITION TO INTEREST BUT NOT COMPUTED ON INTEREST:**
The penalty provided for in Section 7-38-50 NMSA 1978 is in addition to any interest imposed pursuant to Section 7-38-49 NMSA 1978. The penalty is not computed on the interest accrued.

B. **MINIMUM PENALTY APPLICABLE TO EACH INSTALLMENT OF TAXES AND EACH PROPERTY TAX BILL:** The minimum penalty provided for in Section 7-38-50 NMSA 1978 is applicable to each of the equal installments of property taxes payable to the county treasurer pursuant to Section 7-38-38 NMSA 1978 in the event that each of the equal installments becomes delinquent. The minimum penalty is applicable to each property tax bill mailed by the county treasurer pursuant to Section 7-38-35 NMSA 1978. In the event that more than one bill is mailed to a single taxpayer and the property taxes set forth in those bills become delinquent, the minimum penalty applies to each bill which becomes delinquent.
[3/23/83, 12/29/94, 8/31/96; 3.6.7.59 NMAC - Rn & A, 3 NMAC 6.7.59, 4/30/01]

3.6.7.60 FORM OF NOTIFICATION TO PROPERTY OWNER OF DELINQUENT PROPERTY TAXES: The notification of property owners that property taxes are delinquent shall be in substantially the following form and contain the following information. Additional information, including but not limited to, signature of the treasurer may be included in the form.

NOTICE OF DELINQUENT TAXES

TO: (Name of property owner or any person other than the owner to whom the tax bill was sent)
You are hereby notified by the _____ county treasurer that property taxes upon the following described property in the following amounts became delinquent on _____:
Property description and code no. (include location, vehicle registration (“MH”) number and vehicle identification number if a manufactured home)

Amount of tax due \$ _____
Interest due _____
Penalty due _____
Total amount due if paid _____

(If not paid by _____, additional interest and penalty will accrue.)

INTEREST

Pursuant to 7-38-49 NMSA 1978, if property taxes are not paid for any reason within thirty (30) days after the date they are due, interest on the unpaid taxes shall accrue from the thirtieth day after they are due until the date they are paid. Interest shall accrue at the rate of one percent (1%) a month or any fraction of a month.

PENALTY

Pursuant to 7-38-50 NMSA 1978, if property taxes become delinquent, a penalty of one percent (1%) of the delinquent taxes for each month or any portion of a month they remain unpaid shall be imposed, but the total penalty shall not exceed five percent (5%) of the delinquent taxes, except that, when the penalty determined under the foregoing provisions is less than five dollars (\$5.00), the penalty to be imposed shall be five dollars (\$5.00). A county may suspend for a particular tax year application of the minimum penalty requirements by resolution of its county commissioners adopted not later than September 1 of that tax year.

If property taxes become delinquent because of an intent to defraud by the property owner, fifty percent (50%) of the property taxes due or fifty dollars (\$50.00), whichever is greater, shall be added as a penalty.

COLLECTION TRANSFERRED TO PROPERTY TAX DIVISION

If the delinquent tax interest and penalties are not paid by July 1 of the year following the year in which the taxes have been delinquent for more than two years, this property will be placed on a tax delinquency list and forwarded to the property tax division for collection.

REAL PROPERTY

Pursuant to 7-38-65 NMSA 1978, if the property taxes due on real property are not paid within three (3) years from the date of delinquency, the real property will be sold and a deed issued by the property tax division of the New Mexico taxation and revenue department.

PERSONAL PROPERTY

Pursuant to 7-38-53 NMSA 1978, if property taxes due on personal property are not paid, the personal property may be seized and sold for taxes under authority of a demand warrant.

Pursuant to 7-38-52 NMSA 1978, a copy of the delinquency notice of unpaid taxes on a manufactured home was sent to the motor vehicle division of the taxation and revenue department. Upon receipt and filing of the notice by the motor vehicle division, the unpaid taxes, penalty and interest constitute a security interest in and a lien on the vehicle in accordance with Section 66-3-204 NMSA 1978.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.60 NMAC - Rn & A, 3 NMAC 6.7.60, 4/30/01]

3.6.7.61 DELINQUENT TAXES - MANUFACTURED HOMES - NOTICE TO MOTOR VEHICLE DIVISION - NOTICE CONSTITUTES LIEN

A. **LIEN UPON MANUFACTURED HOMES - REQUIRED INFORMATION:** In order to establish a security interest in and a lien upon the manufactured home, the copy of the notice of property tax delinquency must include both the location of the manufactured home and the complete vehicle identification number of the manufactured home. Notices of property tax delinquency on manufactured homes which do not contain the complete vehicle identification number do not contain sufficient information to establish whether or not a manufactured home is registered with the motor vehicle division. Therefore such notices will not be filed and will not constitute a security interest in and a lien upon the vehicle.

B. **TITLE TRANSFERS PRIOR TO DELINQUENCY:** The receipt and filing by the motor vehicle division of the taxation and revenue department of a copy of the delinquency notice of unpaid taxes on a manufactured home constitutes a security interest in and a lien on the manufactured home in accordance with Section 66-3-204 NMSA 1978. The lien is a charge upon the manufactured home for the payment of the unpaid taxes, penalty and interest on the manufactured home, notwithstanding that the manufactured home changed ownership prior to the date of the delinquency.

C. **EFFECT OF LIEN:** Pursuant to Section 66-3-204 NMSA 1978, from the date and time of receipt of the delinquency notice by the motor vehicle division of the taxation and revenue department, the unpaid taxes, penalty and interest certified by the county treasurer constitute a lien on and a security interest in the manufactured home on behalf of the state until paid. The lien is valid against holders of prior perfected security interests, attaching creditors and subsequent transferees, and when filed in accordance with Section 66-3-204 NMSA 1978 constitutes constructive notice of the lien claimed.

[3/23/83, 12/29/94, 7/19/94, 8/31/96; 3.6.7.61 NMAC - Rn & A, 3 NMAC 6.7.61, 4/30/01]

3.6.7.62 [RESERVED.]

[3.6.7.62 NMAC - Rn, 3 NMAC 6.7.62, 4/30/01]

3.6.7.63 [RESERVED.]

[3.6.7.63 NMAC - Rn, 3 NMAC 6.7.63, 4/30/01]

3.6.7.64 [RESERVED.]

[3.6.7.64 NMAC - Rn, 3 NMAC 6.7.64, 4/30/01]

3.6.7.65 [RESERVED.]

[3.6.7.65 NMAC - Rn, 3 NMAC 6.7.65, 4/30/01]

3.6.7.66 [RESERVED.]

[3.6.7.66 NMAC - Rn, 3 NMAC 6.7.66, 4/30/01]

3.6.7.67 [RESERVED.]

[3.6.7.67 NMAC - Rn, 3 NMAC 6.7.67, 4/30/01]

3.6.7.68 CERTIFICATE OF SALE: The certificate of sale shall be in substantially the following form:

CERTIFICATE OF SALE

This certificate of sale is issued pursuant to Section 7-38-59 NMSA 1978 and has the effect of a certificate of sale provided in that section. This certificate of sale is prima facie evidence of the county treasurer's right to make this sale and conclusive evidence of the regularity of all proceedings relating to this sale.

Under the authority of Section 7-38-58 NMSA 1978, the property described herein was sold at public auction on _____ at _____, New Mexico.

For consideration received in the sum of \$_____, all interests of the delinquent taxpayer, _____, in the property described herein are hereby transferred to the purchaser, _____, who takes the personal property free of any unrecorded or unfiled interest unknown to the purchaser at the time of sale.

Description of property_____.

Done by me this _____ day of _____, 19____, at _____, New Mexico.

County treasurer of _____ County

[3/23/83, 12/29/94, 8/31/96; 3.6.7.68 NMAC - Rn, 3 NMAC 6.7.68, 4/30/01]

3.6.7.69 NOTIFICATION TO PROPERTY OWNER OF DELINQUENT TAXES

A. FORM OF NOTIFICATION TO PROPERTY OWNER OF TRANSFER OF

DELINQUENT ACCOUNT: The notice of transfer of delinquent account shall be in substantially the following form but the form may contain additional information including, but not limited to, a statement as to the full amount of taxes owed on the property for years other than the delinquent year:

**NOTICE TO PROPERTY OWNER OF
TRANSFER OF DELINQUENT ACCOUNT**

TO: (Name and address of property owner or any person other than the owner to whom the tax bill was sent)
You are hereby notified by the _____ county treasurer that property taxes upon the following described property in the following amounts for the _____ tax year became delinquent on _____;

and that the taxes have been delinquent for more than one (2) years. Pursuant to Sections 7-38-61 and 7-38-62 NMSA 1978, this delinquent account is hereby transferred as of July 1 for collection to the Property Tax Division, Manuel Lujan, Sr. Building, Santa Fe, New Mexico 87504-0630, phone (505) 827-0876. Payment shall be made to the _____ county treasurer as agent for collection of this account pursuant to Section 6.3.7.71 NMAC.

Delinquent Account No. _____ School District No. _____

Property description and code no. (include location, vehicle registration "MH" number and vehicle identification number if a manufactured home):

Tax Year	Amount of Tax Due	Interest Due	Penalty Due	Total
20__	\$ _____	\$ _____	\$ _____	\$ _____
20__	\$ _____	\$ _____	\$ _____	\$ _____
20__	\$ _____	\$ _____	\$ _____	\$ _____
20__	\$ _____	\$ _____	\$ _____	\$ _____
20__	\$ _____	\$ _____	\$ _____	\$ _____

Total due for all years _____

Due by: _____, otherwise, additional interest and penalty will accrue.

INTEREST

Pursuant to 7-38-49 NMSA 1978, if property taxes are not paid for any reason within thirty (30) days after the date they are due, interest on the unpaid taxes shall accrue from the thirtieth day after they are due until the date they are paid. Interest shall accrue at the rate of one percent (1%) a month or any fraction of a month.

PENALTY

Pursuant to 7-38-50 NMSA 1978, if property taxes become delinquent, a penalty of one percent (1%) of the delinquent taxes for each month or any portion of a month they remain unpaid shall be imposed, but the total penalty shall not exceed five percent (5%) of the delinquent taxes except that, when the penalty determined under the forgoing provisions of this subsection is less than five dollars (\$5.00), the penalty to be imposed shall be five dollars (\$5.00). A county may suspend for a particular tax year application of the minimum penalty requirements of Section 7-38-60 NMSA 1978 by resolution of its county commissioners adopted not later than September 1 of that tax year. If property taxes became delinquent because of an intent to defraud by the property owner, fifty percent (50%) of the property taxes due or fifty dollars (\$50.00), whichever is greater, shall be added as a penalty.

REAL PROPERTY

Pursuant to 7-38-65 NMSA 1978, if the property taxes due on real property are not paid within three (3) years from the date of delinquency, the real property will be sold and a deed issued by the property tax division of the New Mexico taxation and revenue department.

PERSONAL PROPERTY

Pursuant to 7-38-53 NMSA 1978, if property taxes due on personal property are not paid, the personal property may be seized and sold by the division, at any time, for taxes under authority of a demand warrant.

Until sale, property listed on the property tax delinquency list will continue to be assessed and taxed to its owner in the same manner as it would be if it were not listed on the property tax delinquency list.

Date _____ County Treasurer _____

B. LIABILITY FOR TAX ON PROPERTY LISTED ON THE PROPERTY TAX

DELINQUENCY LIST: Until sale, property listed on the property tax delinquency list will continue to be assessed and taxed to its owner in the same manner as it would be if it were not listed on the property tax delinquency list.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.69 NMAC - Rn & A, 3 NMAC 6.7.69, 4/30/01]

3.6.7.70 PROPERTY TAXES DELINQUENT FOR MORE THAN TWO YEARS - TREASURER TO PREPARE DELINQUENCY LIST

A. INFORMATION TO BE CONTAINED IN THE TAX DELINQUENCY LIST:

- (1) The tax delinquency list for real property shall contain the following information:
 - (a) The name and address of the real property owner and any other person to whom the tax bill was sent;
 - (b) A description of the property upon which the taxes are due and the property code number;
 - (c) A statement of the amount of property taxes due and the date they became delinquent; and
 - (d) The county name, municipality, town or village, and school district number where the real property is located.

(2) By July 1 of each tax year, the county treasurer shall prepare a property tax delinquency list of all real property for which taxes have been delinquent for more than two years. The tax delinquency list for real property shall contain the required information for real property only.

B. DELINQUENCY LIST DELIVERY REQUIREMENTS: The county treasurer shall deliver or mail the tax delinquency list for real property for the tax year to the division no later than July 15 of each year. The division may require or permit the list to be transmitted electronically.

[3/23/83, 12/31/85, 12/29/94, 8/31/96, 11/30/99; 3.6.7.70 NMAC - Rn, 3 NMAC 6.7.70, 4/30/01]

3.6.7.71 COUNTY TREASURERS ARE AUTHORIZED TO ACT AS AGENT FOR THE DEPARTMENT IN ACCEPTING PAYMENTS:

A. County treasurers are authorized by the department to act as the department's agent in accepting payments of taxes, penalties, interest and costs due on property shown on the tax delinquency list prepared in accordance with Section 7-38-61 NMSA 1978 after its receipt by the division, unless this agency relationship is revoked by order of the director.

B. County treasurers are required to notify the department by the 15th day of the month following the month in which payment is accepted of the amount paid and other information necessary for the department to correct the tax delinquency list.

[12/27/83, 12/29/94, 8/31/96; 3.6.7.71 NMAC - Rn & A, 3 NMAC 6.7.71, 4/30/01; A, 4/15/13]

3.6.7.72 [RESERVED.]

[3.6.7.72 NMAC - Rn, 3 NMAC 6.7.72, 4/30/01]

3.6.7.73 [RESERVED.]

[3.6.7.73 NMAC - Rn, 3 NMAC 6.7.73, 4/30/01]

3.6.7.74 [RESERVED.]

[3.6.7.74 NMAC - Rn, 3 NMAC 6.7.74, 4/30/01]

3.6.7.75 [RESERVED.]

[3.6.7.75 NMAC - Rn, 3 NMAC 6.7.75, 4/30/01]

3.6.7.76 [RESERVED.]

[3.6.7.76 NMAC - Rn, 3 NMAC 6.7.76, 4/30/01]

3.6.7.77 INSTALLMENT AGREEMENTS

A. **CIRCUMSTANCES JUSTIFYING AN INSTALLMENT AGREEMENT:** Installment agreements shall not be entered into if the taxpayer can obtain funds from any source to pay the liability, unless approval in writing by the director is obtained and such approval is supported by a written statement of circumstances justifying the installment agreement. To obtain an installment agreement, a taxpayer is required to provide a balance sheet and income statement on forms furnished by the division. Statements submitted by a licensed accountant containing the same information may be accepted in lieu of the division forms. Any such forms or statements must, unless waived in writing by the director, contain the following statement signed by the taxpayer or the taxpayer's agent: "Taxpayer is unable to obtain funds from any source with which to pay currently all the delinquent taxes proposed to be covered by the installment agreement. Under the penalties of perjury, I swear or affirm that the information contained herein and in the attached statement is true and correct as to every material matter."

B. **MINIMUM DOWN PAYMENT FOR INSTALLMENT AGREEMENTS:** No installment agreement proposal shall be entered into for the division that involves a down payment of less than twenty (20) percent of all delinquent property taxes, penalties, interest and costs due, unless approval in writing by the director is obtained and such approval is supported by a written statement of the circumstances justifying a lesser down payment.

C. **TERMS OF INSTALLMENT AGREEMENTS:** Although an installment agreement may extend for a period of thirty-six (36) months, each installment agreement will cover the minimum period in which a taxpayer may reasonably liquidate the liability and shall provide for payment in equal monthly installments, unless approval in writing by the director is obtained and such approval is supported by a written statement of the circumstances justifying payment in other than equal monthly installments.

[3/23/83, 11/5/85, 12/29/94, 8/31/96; 3.6.7.77 NMAC - Rn, 3 NMAC 6.7.77, 4/30/01]

3.6.7.78 [RESERVED.]

[3.6.7.78 NMAC - Rn, 3 NMAC 6.7.78, 4/30/01]

3.6.7.79 [RESERVED.]

[3.6.7.79 NMAC - Rn, 3 NMAC 6.7.79, 4/30/01]

3.6.7.80 DISTRIBUTION OF AMOUNTS RECEIVED FROM SALE OF PROPERTY

A. EXPENSES OF SEIZURE AND SALE ARE IN ADDITION TO “COSTS”:

(1) The expenses of seizure and sale referred to in Section 7-38-67 NMSA 1978 are in addition to the “costs” referred to in Section 7-38-62 NMSA 1978 and may exceed those costs. Generally, the expenses of seizure and sale refer to the out-of-pocket expenses incurred by the department in seizing and selling a property. Costs are the internal expenses, such as employee wages and benefits, supplies and travel, of the department in carrying out its duties to enforce the property tax through sale of property.

(2) The amount of “costs”, however, are a part of the “expenses of seizure and sale” as that phrase is used in Section 7-38-71 NMSA 1978 and shall be distributed accordingly.

B. PROCEDURES FOR PAYMENT OF EXCESS PROCEEDS FROM THE SALE OF REAL PROPERTY:

(1) When the proceeds from the sale of property for delinquent taxes exceed the amount required to be retained by the department plus the amounts required to be remitted to the county treasurer as provided by Subsection A of Section 7-38-71 NMSA 1978, the department will notify by mail the former owners of record of their right to claim a refund of any excess funds from the sale.

(2) As used in this subsection, the term “former owner” means that person whose name appears as the assessed owner of the property on the property tax delinquency list. The term “former owner” also includes any other person whose name is revealed as having an ownership interest in the property through a search of property ownership records at the county clerk’s office conducted by the department prior to the public auction sale.

(3) After receiving a completed application for refund and documentation necessary to establish proof of ownership of the property, the department shall determine if a claimant is entitled to receive any excess funds from the sale. The department, at its discretion, may require additional information from the claimant to establish the right of the claimant to the excess funds.

(4) In the event more than one claimant requests a refund of the excess funds, the department shall not refund any funds to any claimant until an order, issued by a court of competent jurisdiction which identifies which claimant is entitled to the refund, has been presented to the department.

(5) Any person with a claim established by lien, mortgage or judgment against the property which was sold may file a claim for the excess funds from the sale by presenting an order directed to the department by a court of competent jurisdiction which establishes that person’s right to receive the excess funds.

(6) After completing the requirements of Paragraph (1) of this subsection and after the expiration of two years from the date of sale, the department will deposit any unclaimed excess funds in accordance with the provisions of the Uniform Unclaimed Property Act. Any person having any claim to the excess funds after the funds have been so deposited can make a claim for the funds as provided by the provisions of the Uniform Unclaimed Property Act. Such claims shall be addressed to the Unclaimed Property Unit.

[3/23/88, 9/15/88, 12/29/94, 8/31/96; 3.6.7.80 NMAC - Rn & A, 3 NMAC 6.7.80, 4/30/01]

3.6.7.81 [RESERVED.]

[3.6.7.81 NMAC - Rn, 3 NMAC 6.7.81, 4/30/01]

3.6.7.82 [RESERVED.]

[3.6.7.82 NMAC - Rn, 3 NMAC 6.7.82, 4/30/01]

3.6.7.83 “OFFICERS OR EMPLOYEES OF THE STATE OR ANY OF ITS POLITICAL SUBDIVISIONS ENGAGED IN THE ADMINISTRATION OF THE PROPERTY TAX” DEFINED:

The phrase “officers or employees of the state or any of its political subdivisions engaged in the administration of the property tax” includes, but is not limited to, members of county valuation protests boards, county commissioners, county assessors and their employees, county treasurers and their employees, the secretary, deputy secretary and assistant secretary of the taxation and revenue department, any member of the secretary’s staff; and the director and employees of the division. The phrase does not include state legislators because they are not “engaged in the administration of the property tax” unless they are employed in another governmental capacity.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.83 NMAC - Rn, 3 NMAC 6.7.83, 4/30/01]

3.6.7.84 [RESERVED.]

[3.6.7.84 NMAC - Rn, 3 NMAC 6.7.84, 4/30/01]

3.6.7.85 PROPERTY SUBJECT TO TAXATION BUT OMITTED FROM PROPERTY TAX SCHEDULES IN PRIOR YEARS

A. **VALUATION OF OMITTED PROPERTY:** Omitted property shall be valued, on its discovery, at its value on January 1 of each tax year or years for which it was omitted from property tax schedules.

B. **OWNERSHIP OF OMITTED PROPERTY:** Omitted property, real or personal, shall be valued, listed and the taxes on it collected pursuant to Section 7-38-76 NMSA 1978, regardless of whether or not it is owned or possessed by the same person as was the owner or person in possession thereof at the time of the omission.

C. **OMITTED PROPERTY - STATUTE OF LIMITATIONS:** Subsection B of Section 7-38-81 NMSA 1978 provides: "property that has not been included on a property tax schedule may not be subjected to the imposition of property taxes for more than ten (10) tax years immediately preceding the date of its entry on the property tax schedule". This applies to all property subject to the property tax, meaning all tangible property, real or personal.

D. **OMITTED PROPERTY - PENALTY AND INTEREST:** Omitted property is subject to penalty and interest pursuant to Sections 7-38-49 and 7-38-50 NMSA 1978 only from thirty (30) days after the date the property tax bill on the omitted property is mailed because that is the date all taxes for prior years on omitted property are due.

E. **OMITTED PROPERTY - PENALTY:** Omitted property shall be treated like property the owner of which has failed to make a required report thereof. The person who did not make the report shall be subject to the applicable penalty.

F. **OMITTED PROPERTY - PROCEDURE AFTER VALUATION AND LISTING:** If property was omitted from property tax schedules for a prior tax year, then the tax rate for the prior year in the governmental unit where the property was located shall be applied. Property tax bills shall be prepared and mailed by the county treasurers within thirty (30) days of the date the property is listed on the property tax schedule, and all taxes for prior years on omitted property shall be due the date the property tax bill is mailed.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.85 NMAC - Rn & A, 3 NMAC 6.7.85, 4/30/01]

3.6.7.86 EXEMPTION RESULTING FROM CORRECTION OF OBVIOUS CLERICAL ERROR:

If the correction by the county treasurer of name of the property owner or description of the property results in the property being exempt for a particular tax year or years by reason of provision of the New Mexico Constitution as implemented by a provision of the Property Tax Code, the treasurer may refund pursuant to Section 7-38-80 NMSA 1978 to the exempt entity that has paid property taxes.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.86 NMAC - Rn & A, 3 NMAC 6.7.86, 4/30/01]

3.6.7.87 COUNTY TREASURER REQUIRED TO FORWARD COPIES OF PETITIONS FOR CORRECTION OF ERRORS SERVED ON THEM TO THE DIVISION:

When a petition for correction is served on a county treasurer, the county treasurer is required to immediately forward a copy of that petition to the division.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.87 NMAC - Rn, 3 NMAC 6.7.87, 4/30/01]

3.6.7.88 ORDER BY THE DEPARTMENT - PROTEST REMEDY: If the department enters an order changing the property tax schedule pursuant to Subsection A of Section 7-38-79 NMSA 1978, the property owner may protest only pursuant to the claim for refund procedures provided in Sections 7-38-39 and 7-38-40 NMSA 1978.

[3/23/83, 12/29/94, 8/31/96; 3.6.7.88 NMAC - Rn & A, 3 NMAC 6.7.88, 4/30/01]

HISTORY 3.6.7 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 6.7, Administrative Provisions, filed 8/19/96.

3.6.7 NMAC, Administrative Provisions, filed 4/17/01.