

GENERAL INSTRUCTIONS

1. **Protesting Valuation: (NMSA 7-38-24)** A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the County Assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.
2. **LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-36-21.3)(E)** Applications for valuation limitations may be picked up from the Assessor's Office. The application is for the current year only and is based on the previous year's income. The previous year's modified gross household income must be \$32,000 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made. Limitation on increase in value 65 and older. "An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility."
3. **EXEMPTION CLAIMING: (NMSA 7-38-17)** If you wish to declare an exemption, which is not currently applied please sign proper line below. Exemption must be applied for no later than thirty (30) days after the mailing of the county assessor's notice of valuation, pursuant to Section 7-38-20 NMSA 1978, in order for it to be allowed for that tax year.
 - A. **HEAD-OF-FAMILY: (NMSA 7-37-4)** This exemption may be claimed by any New Mexico Resident for his or her residence, but only one exemption may be claimed for any tax year per household.
 - B. **VETERAN AND DISABLED VETERAN EXEMPTION: (NMSA 7-37-5 & 7-37-5.1)** Eligibility is determined by the NEW MEXICO VETERAN'S SERVICE COMMISSION. Present Certificate of Eligibility to Assessor's Office for Confirmation of exemption declaration: should you claim this exemption by mail, a notary public must witness your signature on the Notice of Value, then send original Certificate of Eligibility and Notice of Value to the Assessor's Office. If the exemption was previously claimed and allowed, it shall apply to subsequent years as long as there is no change in eligibility or ownership status. If you have claimed the exemption with the Motor Vehicle Division, you need to come into the Assessor's Office and report it, as only the remaining portion of the exemption will be allowed.
TO ALL VETERANS AND UNMARRIED SURVIVING SPOUSE OF VETERANS: The state constitution was amended in November 2004 to expand the class of veterans who may be eligible for the veteran exemption. Call the Department of Veterans Services: Toll Free (866) 433-8307 with questions about the status of the new legislation implementing the constitutional change.
 - C. **CHURCH: 7-36-7 (3.6.5.15L)** To qualify for this exemption, the substantial and primary use of the property must be for religious purposes.
 - D. **CHARITABLE / EDUCATIONAL: NMSA 7-36-7 (3.6.5.15K)** To qualify for these exemptions, the substantial and primary use of the property must be for charitable / educational purposes.
4. **PERSONAL PROPERTY: (NMSA 7-36-33)** Business personal property, not subject to a special method of valuation, is subject to property taxation in the state of New Mexico unless it is specifically exempted by statute. **BUSINESS PERSONAL PROPERTY THAT WAS LOCATED IN THE COUNTY ON JANUARY 1ST MUST BE REPORTED TO THE COUNTY ASSESSOR'S OFFICE NO LATER THAN THE LAST DAY OF FEBRUARY OF EACH YEAR (7-36-8 NMSA 1978; AMENDED 1993).** The business personal property that must be reported to the Assessor are those assets which were depreciated and reported to the IRS for the previous year, excluding inventory held for sale, resale and supplies. Personal property to be reported consists of movable items not permanently affixed to or part of the real estate. It includes, but not limited to: industrial, business, manufacturing, construction and commercial machinery, fixtures, equipment and furniture.
5. **MANUFACTURED HOMES: (NMSA 7-36-26)** The owner of a manufactured home subject to valuation for property taxation purposes shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.
6. **AGRICULTURAL USE CLAIM: (NMSA 7-36-20)(F)** If you wish to declare your property as land used primarily for agricultural purposes, an application must be made with the Assessor's Office by thirty (30) days after the mailing of the Notice of Value. If you were granted the special method of valuation the preceding year, you are not required to reapply as long as status and use does not change. When the owner of the land has not reported that the use of the land is no longer primarily for agricultural purposes but the county assessor has evidence sufficient to rebut the presumptions in Subsection A of Section 7-36-20, the county assessor must change the classification of the land. In such a case the county assessor must also consider whether the penalty provided by Subsection H should be applied. The owner may protest the change in classification.

	<p>TO DETACH, CUT ALONG PERFORATION</p> <p>RETURN THIS PORTION TO THE ASSESSOR'S OFFICE IF APPLICABLE.</p> <p style="text-align: center;">Owner's Number</p>
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VETERAN AND HEAD-OF-FAMILY EXEMPTIONS

I hereby certify that I am a resident of New Mexico as of January 1 of this year and the "head of family" as that term is defined in Section 7-37-4 of the Property Tax Code, and I hereby claim the exemption from the taxable value of the property provided by Section 7-37-4 of the Property Tax Code. I certify that the above information is true and correct and that this exemption is not being claimed in any other county.

Head of Family
(Sign Here): X _____

I hereby certify that I am a New Mexico resident as of January 1 of this year and a "veteran" as that term is defined in Section 7-37-5 of the Property Tax Code, that I have filed with the county assessor a certificate of eligibility for the veteran exemption from the Veterans Service Commission, and that I claim the exemption from the taxable value of the property owned by me.
 Veteran or unmarried surviving spouse of a veteran.

(Sign Here): X _____

(If any of the above statements are completed, the Affirmation must be completed.)

Declaration of Property Classification

The 1981 Legislature approved a lower property tax rate for residential property for Tax Years 1981 and subsequent years. In order for this to apply for this tax year, the property owner must declare that portion of his or her property, land and buildings, that is residential. If this form is not filed with the county assessor by the last day of February, then the property will be presumed to be nonresidential and will be taxed accordingly. Residential property is either a home, mobile home or apartment(s) and the land underlying the structures suitable for human habitation. That portion of the description of property which meets this definition is eligible for the classification of Residential Property.

I hereby certify that the indicated property is classified as Residential Property as defined by law.

(Sign Here): X _____
 Property Owner or his Authorized Agent

AFFIRMATION

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding list and description are full and correct statements of all property required to be reported pursuant to Section 7-38-8 of the Property Tax Code in this county on January 1 and all statements required to be made under the Property Tax Code, and I do so affirm under pains and penalties of perjury.

Sworn or affirmed before me this _____ day of _____ 20__

X _____ Assessor, Assessor's Employee
 Property Owner or his Authorized Agent

FOR AN ADDRESS CHANGE, COMPLETE THE FOLLOWING AND SIGN

<p align="center">CORRECT MAILING ADDRESS</p> <p>NAME _____</p> <p>MAILING ADDRESS _____</p> <p>CITY _____ STATE _____ ZIP CODE _____</p> <p>TELEPHONE HOME _____ WORK _____</p> <p>SIGNATURE OF OWNER OR OWNER'S AUTHORIZED AGENT X _____</p>	<p align="center">PROPERTY CHANGE DECLARATION</p> <p>If there has been a change to the status of your land or building please check:</p> <table style="width: 100%;"> <tr> <td><input type="radio"/> NEW</td> <td><input type="radio"/> RESIDENTIAL</td> </tr> <tr> <td><input type="radio"/> REMOVED</td> <td><input type="radio"/> COMMERCIAL</td> </tr> <tr> <td><input type="radio"/> ADDITION</td> <td><input type="radio"/> OTHER</td> </tr> <tr> <td><input type="radio"/> MANUFACTURED HOMES</td> <td></td> </tr> </table> <p>DATE / /</p>	<input type="radio"/> NEW	<input type="radio"/> RESIDENTIAL	<input type="radio"/> REMOVED	<input type="radio"/> COMMERCIAL	<input type="radio"/> ADDITION	<input type="radio"/> OTHER	<input type="radio"/> MANUFACTURED HOMES	
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