



Office of the Assessor
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CRITICAL DATES

Note: Some dates shown below are approximate.

January 1: Property is assessed to the owner of record according to its current condition as of this date. For example, if property is vacant on January 1 it will be assessed as vacant land even if a building is constructed on that property sometime during the tax year after January 1. This is the date by which all property subject to valuation for property taxation purposes shall be valued each year (7-38-7 NMSA). Taxes on real and personal property are liens against the property from January 1 of the tax year for which the taxes are imposed (7-38-38 NMSA).

January 2: County Treasurer starting date for pre-paid mobile home taxes (taxes paid in advance).

January 10: Deadline for filing Claims for Refund in District Court (7-38-40 NMSA).

During February or March: Assessor mails a Notice of Value (Property Notice of Valuation) to property owners.

By The Last Day Of The 30-Day Protest Period: Last date for property owner to file a valuation protest with the Assessor, to claim a Family or Veteran exemption, to apply for agricultural valuation, to apply for church, charitable, education and personal property exemptions. This date also applies to loss of status for eligibility for exemptions, reporting improvements costing more than \$10,000, and/or statement of decrease in value.

April 1: Banks start collecting second half taxes for County Treasurer.

April 10: Due date for second half taxes (7-38-28 NMSA).

April 19: County Treasurer publishes the notice of the second half delinquency date of May 10 (7-38-46 NMSA) in the paper for three consecutive weeks.

May 10: Second half taxes become delinquent (7-38-46 NMSA).

May 11: Apply delinquency charges to second half taxes (7-38-49/50 NMSA).

May 31: Date by which delinquent taxes must be paid to avoid being mailed a delinquency notice.

June 10: County Treasurer mails notices of delinquency and notices of transfer to State (7-31-51/60 NMSA).

June 15: The Assessor certifies the County net taxable values (full valuation of the County) to the State Property Tax Division.

June 30: Notification to Department of Motor Vehicles of unpaid taxes on mobile homes (7-38-52A NMSA).

July 1: County Treasurer transfers delinquent tax roll to the State (7-38-61 NMSA).

August 1: State Department of Taxation & Revenue certifies the final Net Taxable Values to the Department of Finance and Administration for setting tax rates.

September 1: State Department of Finance and Administration issues tax mil rates for current tax year (7-38-33 NMSA). Last date for County Commission to suspend the minimum penalty requirements on delinquent taxes (7-38-50 NMSA).

September: The New Mexico Department of Finance and Administration sets the tax rates for the current year's property taxes for each of the 33 Counties. The County Commission must approve Tax Mil Rates before they take effect.

October 1: County Treasurer receives tax roll from the Assessor (7-38-36 NMSA). After October 1, the Assessor has only limited authority to request changes to the tax schedule.

November 1: Tax bills are mailed (7-38-36 NMSA).

November 10: Due date for first half taxes (7-38-38 NMSA).

November 19: County Treasurer publishes for three consecutive weeks the notice of the first half or full delinquency date of December 10 (7-38-46 NMSA).

December 10: Delinquency date for first half taxes (7-38-46 NMSA). Last day for banks to collect first half taxes.

December 11: Apply delinquency charges.