



San Miguel County Assessor
 Connie M. Gallegos, County Assessor

Gina Vigil
 Chief Deputy

Cynthia Zaldivar
 First Deputy

Petition to Protest Property Valuations for 2020
 PROTEST CASE NO SM12- 000 -2020

SECTION 7-38-24 NMSA 1978 PROVIDES FOR PETITIONS TO BE FILED WITH THE COUNTY ASSESSOR NO LATER THAN 30 DAYS AFTER MAILING OF THE NOTICE OF VALUATION BY THE COUNTY ASSESSOR.

I/We are protesting: PICK ONES THAT APPLY

Land	Structures	Manufactured Home	Personal Property	Livestock
Date Filed: <u>TODAY DATE</u>		Telephone Number: <u>(000) 123-4567</u>		
Owner's Number: <u>ACCT R000000</u>		Property Map Code: <u>1-000-000-000-000</u>		
Owner's Name: <u>JOHN DOE</u>		<u>(PARCEL NUMBER)</u>		
Mailing Address: <u>1234 Mailing</u>				
City: <u>EXAMPLE TOWN</u>		State: <u>AB</u>	Zip Code: <u>12345</u>	
Physical Location/Address of Property: <u>Situs address if available</u> <u>Ex. 518 Valencia St.</u>				

I acknowledge that I received a Notice of Valuation from the Assessor's Office on (date): 6-??-2020

I affirm that the total correct value of my property value as indicated below and that this amount of valuation is not in controversy.

EXAMPLE

	Land	Structures	Other	Total
<u>OUR VALUE</u> Assessor's Full Value:	\$ <u>38,000</u>	\$ <u>76,500</u>	\$ <u>Personal</u>	\$ <u>114,500</u>
<u>WHAT THEY FEEL</u> Owner's Full Value:	\$ <u>30,000</u>	\$ <u>52,000</u>	\$ <u>Property</u>	\$ <u>82,000</u>
Difference:	\$ <u>8,000</u>	\$ <u>24,5000</u>	\$	\$ <u>32,500</u>

I further state that the valuation on my property should be reconsidered because:

Reason why they protest
 (Include comparative data, building costs, market data, etc. Use attachment if necessary.)

I state that I understand that the County Assessor's Office, upon receipt of this petition, is required to schedule a hearing before the County Valuation Protest Board. **I further understand that I must provide evidence and/or have witnesses at the formal hearing.**

I Do , Do Not - means it will go straight to protest request that the San Miguel County Assessor's Office provide for an Informal Conference with me prior to my scheduled hearing before the County Valuation Board. DO - Means they want to come to an agreement.
 I hereby certify that the foregoing statements and information are accurate and complete to the best of my knowledge.

John Doe _____ TODAY DATE
 Protestant's Signature Date

I hereby withdraw my protest this date: _____

 Protestant's Signature Date

 County Employee's Signature Date



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2020 PROTEST PAMPHLET ACKNOWLEDGEMENT

Protest Case: SM12- 000 -2020

Date of Protest: Today Date, 2020

Owner Name: John Doe

Owner's Number: (Account #) R0000000

I hereby acknowledge that upon submitting my protest form to the San Miguel County Assessor, that I have received a copy of the 2018 protest pamphlet.

Signed: John Doe

San Miguel County Taxpayer

Date: Today's Date, 2020

Signed: Our signature (staff)

San Miguel County Assessor or Agent

Date: Today's date, 2020

E-mail Address: John.doe@gmail.com

If no email an alternate phone number

Note:

NMSA §7-38-6 Presumption of Correctness:

Values of property for property taxation purposes determined by the... county assessor are presumed to be correct.

NMAC §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... county assessor... 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... county assessor is not overcome.*

C. *Once the presumption of correctness is overcome, the burden of showing a correct valuation shifts to the... county assessor.*