

**Q: WHAT IS THE MISSION OF THE ASSESSOR'S OFFICE?**

A: DETERMINE THE PROPERTY VALUES OF REAL PROPERTY; PERSONAL PROPERTY; LIVESTOCK; AND MOBILE HOMES NOTIFY PROPERTY OWNERS OF THEIR ASSESSED PROPERTY VALUES PREPARE THE BERNALILLO COUNTY PROPERTY TAX ROLL FOR THE COUNTY TREASURER

**Q: WHAT IS THE PROTEST/APPEAL PROCESS FOR PROPERTY VALUATION?**

A: COMPLETE A PROTEST FORM AVAILABLE EITHER ONLINE OR IN-PERSON AT THE ASSESSOR'S OFFICE. RETURN THE COMPLETED FORM TO THE ASSESSOR'S OFFICE WITHIN 30-DAYS OF THE INITIAL MAILING DATE OF THE NOTICE OF VALUE. AN INFORMAL MEETING WILL BE HELD WITH A FIELD APPRAISER. IF UNSETTLED BY THE APPRAISER, A FORM HEARING WILL BE SCHEDULED BEFORE THE PROTEST VALUATION BOARD. IF STILL UNRESOLVED, PROPERTY OWNERS MAY THEN APPEAL TO DISTRICT COURT FOR SETTLEMENT.

**Q: MAY I REVIEW MY RECORDS AT THE ASSESSOR'S OFFICE?**

A: YES. PROPERTY RECORDS ARE CONFIDENTIAL INFORMATION AND MAY ONLY BE REVIEWED BY THE PROPERTY OWNER.

**Q: IS THERE ANY OTHER REMEDY OF PROTESTING/APPEALING VALUE?**

A: STATE STATUTE ALLOWS FOR PROTESTING VALUES-CLAIM FOR REFUND. AFTER RECEIVING YOUR PROPERTY TAX BILL AND MAKING A PAYMENT, PRIOR TO THE DELINQUENCY DATE OF ALL PROPERTY TAXES, YOU MAY FILE A CLAIM FOR REFUND IN DISTRICT COURT.

**Q: WHAT IS TAXABLE VALUE?**

A: THE TAXABLE VALUE IS ONE-THIRD OF THE TOTAL ASSESSED VALUE. THE NET TAXABLE VALUE IS THE TAXABLE VALUE MINUS ANY EXEMPTIONS. THE NET TAXABLE VALUE AMOUNT IS USED TO CALCULATE THE TAX YOU WILL PAY.

**Q: HOW IS THE VALUE OF MY PROPERTY DETERMINED BY THE ASSESSOR?**

A: THE ASSESSOR MUST COMPLY WITH THE PROPERTY TAX CODE AND VALUE PROPERTY AT CURRENT AND CORRECT VALUES, BASED ON SALES OF PROPERTY FROM THE PREVIOUS YEAR.

## IMPORTANT DATES

### Jan. 1

- Valuation Date
- Livestock Date

### Jan. 1 - Last day of Feb.

- Manufactured Homes Valuation

### Last day of Feb.

- Agricultural Change of Use Reporting
- Business Personal Property Reporting Improvements to Property Reporting
- Decrease in Value Reporting
- Change in Classification Reporting

### April 1

- Notice of Value Mailing (NOV)
- 30 Days After NOV Mailing
- Protest of Value or Classification
- Valuation Freeze Application
- Agricultural Application

### Sept. 1

- Tax Rates Set by Dept. of Finance

### Sept. 6

- County Commission Imposes Tax Rates

### Oct. 1

- Assessor Delivers Tax Schedule

### Nov. 1

- Treasurer Mails Tax Statements

## FREQUENTLY ASKED QUESTIONS



# San Miguel County Assessor

**Dorene Garcia**

Chief Deputy Assessor  
Paul Espinoza

First Deputy Assessor  
Aisha Dominguez

**Q: WHO IS ELIGIBLE FOR THE HEAD OF FAMILY EXEMPTION AND HOW IS IT APPLIED?**

A: HEAD OF FAMILY MEANS AN INDIVIDUAL RESIDENT WHO IS EITHER (1) MARRIED; (2) WIDOW OR WIDOWER; (3) HEAD OF HOUSEHOLD FURNISHING MORE THAN ONE-HALF THE COST OF SUPPORT OF ANY RELATED PERSON; OR (4) A SINGLE PERSON. THOSE ELIGIBLE FOR THIS EXEMPTION MUST APPLY FOR IT ONLY ONCE TO RECEIVE IT IN SUBSEQUENT YEARS. ONLY ONE HEAD OF FAMILY EXEMPTION PER HOUSEHOLD IS PERMITTED, AND IT CAN ONLY BE APPLIED TO ONE PROPERTY IN THE UNITED STATES.

**Q: IS THERE A HOMESTEAD EXEMPTION IN NEW MEXICO?**

A: NO. THE NEW MEXICO LEGISLATURE INSTEAD OPTED TO ESTABLISH THE HEAD OF FAMILY EXEMPTION.

**Q: HOW IS THE VETERANS' EXEMPTION STATUS DETERMINED AND HOW DOES IT AFFECT PROPERTY TAXES?**

A: THE NEW MEXICO VETERANS' SERVICE COMMISSION DETERMINES ALL ELIGIBILITY AND ISSUES CERTIFICATES OF ELIGIBILITY TO ALL QUALIFYING VETERANS. THE CERTIFICATE OF ELIGIBILITY (ORIGINAL ONLY) MAY BE USED TO CLAIM THE NEW MEXICO PROPERTY TAX EXEMPTION WHICH IS NOW \$10,000 PER YEAR. ONCE THE EXEMPTION IS CLAIMED, IT IS RETAINED ON PROPERTY TAX RECORDS FOR SUBSEQUENT YEARS WITHOUT REAPPLICATION. A VETERAN, WITH A GREEN-COLORED "NEW MEXICO VETERANS' SERVICE COMMISSION TAX EXEMPTION CERTIFICATE OF ELIGIBILITY," SHOULD APPLY WITH THE ASSESSOR'S OFFICE BETWEEN JANUARY 1 AND THE LAST DAY OF FEBRUARY FOR THE EXEMPTION.

**Q: WHAT IF I AM A DISABLED VETERAN?**

A: FOR 2025, THE OFFICE OF THE ASSESSOR WILL CONTINUE TO ENDORSE 100% VETERAN'S DISABILITY WAIVER CERTIFICATES. IN 2026, DISABLED VETERANS CAN QUALIFY FOR EXEMPTIONS BASED ON THE DISABILITY RATING RECOGNIZED BY THE U.S. DEPARTMENT OF VETERANS AFFAIRS. THIS EXEMPTION APPLIES TO THE VETERAN'S PRIMARY RESIDENCE, INCLUDING JOINTLY OWNED PROPERTY WITH A SPOUSE. TO RECEIVE THE EXEMPTION, VETERANS MUST PROVIDE PROOF OF THEIR DISABILITY STATUS AS DETERMINED BY FEDERAL LAW AND SUBMIT A NEW MEXICO VETERANS' SERVICES CERTIFICATE OF ELIGIBILITY.

**Q: WHEN MAY EXEMPTIONS BE CLAIMED?**

A: IF EXEMPTIONS ARE CLAIMED FOR REAL PROPERTY AND MANUFACTURED HOMES, THEY MAY BE CLAIMED DURING THE 30-DAY PERIOD IMMEDIATELY FOLLOWING THE MAILING DATE OF THE NOTICE OF VALUE, IF NOT EARLIER.

**Q: HOW CAN I FIND OUT IF MY ORGANIZATION WARRANTS AN EXEMPTION?**

A: IF YOUR ORGANIZATION MEETS THE REQUIREMENTS ESTABLISHED BY THE NEW MEXICO STATE CONSTITUTION, IS OF CHARITABLE, RELIGIOUS, OR EDUCATIONAL USE, THEN THE PROPERTY MAY BE ELIGIBLE FOR AN EXEMPTION. THE BURDEN OF PROOF IS ON THE PROPERTY OWNER TO DOCUMENT ELIGIBILITY. CONTACT THE BERNALILLO COUNTY ASSESSOR'S OFFICE TAX EXEMPT SPECIALIST ABOUT THE APPLICATION PROCESS.

**Q: WHAT TYPE OF PERSONAL PROPERTY IS EXEMPT FROM TAXATION?**

A: PERSONAL PROPERTY EXEMPT FROM TAXATION: INVENTORIES THAT ARE FOR SALE OR RESALE AT WHOLESALE, RETAIL OR CONSIGNMENT; MOTOR VEHICLES THAT ARE REGISTERED UNDER THE PROVISIONS OF THE MOTOR VEHICLE CODE, EXCEPT FOR WWW.BERNCO.COM/ASSESSOR MANUFACTURED HOMES; AIRCRAFT REGISTERED UNDER THE AIRCRAFT REGISTRATION ACT, ETC.

**Q: WHAT PERSONAL ITEMS SHOULD BE REPORTED?**

A: FOLLOWING IS A PARTIAL LIST OF ITEMS THAT SHOULD BE REPORTED:

- OFFICE FURNITURE AND FIXTURES, INCLUDING FILE CABINETS, BOOKS AND BOOKCASES, DESKS, AND DECORATIVE ITEMS,
- STORE EQUIPMENT SUCH AS RACKS, SHELVES, SHOPPING CARTS, EQUIPMENT, TYPEWRITERS, TIME CLOCKS, AND TELLER MACHINES,
- RESTAURANT EQUIPMENT INCLUDING TABLES, BOOTHS, CHAIRS, DRINK DISPENSERS, FREEZERS, APPLIANCES, SINKS, AND COOKWARE,
- APARTMENT, MOTEL AND HOTEL EQUIPMENT INCLUDING FURNITURE EXERCISE EQUIPMENT, APPLIANCES, LINENS, LIGHTING, AND DECORATIVE ITEMS,
- MACHINERY AND HEAVY EQUIPMENT AS WELL AS SHOP TOOLS, DENTAL TOOLS, DRILLING EQUIPMENT, PORTABLE SHEDS, DUMPSTERS, GOLF CARTS, FORK LIFTS, ENGRAVING MACHINES, WELDING EQUIPMENT AND MORTUARY EQUIPMENT,
- ELECTRONIC EQUIPMENT, SUCH AS SOUND SYSTEMS, ALARMS SYSTEMS, MUSICAL INSTRUMENTS, FAX MACHINES, COMPUTERS, CAMERA EQUIPMENT, POSTAGE SCALES, VENDING MACHINES, HAIR REMOVAL MACHINES, RADIOS, TELEVISIONS, SMALL TOOLS, AND VIDEO RECORDERS,

LEASED EQUIPMENT IS ALSO ASSESSABLE.

**Q: I RECENTLY MOVED. WHO SHOULD BE NOTIFIED OF MY CHANGE OF ADDRESS?**

A: THE COUNTY ASSESSOR'S OFFICE WILL ACCEPT MAILING ADDRESS CHANGES IN PERSON, THROUGH THE MAIL, BY FAX, OR BY EMAIL. THERE IS A CHANGE OF ADDRESS COUPON PROVIDED ON PAGE TWO OF YOUR NOTICE OF VALUE.

**Q: WHAT IS A NOTICE OF VALUATION?**

A: ONCE A YEAR, YOU RECEIVE A NOTICE OF VALUE FROM THE BERNALILLO COUNTY ASSESSOR INFORMING YOU OF THE FULL, TAXABLE, AND NET TAXABLE VALUES ON YOUR PROPERTY FOR THAT YEAR. IT IS AN ADVANCE NOTIFICATION OF WHAT THE ASSESSOR BELIEVES YOUR PROPERTY IS WORTH. THE NOTICE OF VALUE IS NOT A TAX BILL, BUT THE NET TAXABLE VALUE ON THE NOTICE WILL RESULT IN A TAX BILL FROM THE BERNALILLO COUNTY TREASURER'S OFFICE.

**Q: WHEN ARE THE NOTICES OF VALUE MAILED?**

A: THE ASSESSOR IS REQUIRED TO MAIL NOTICES OF VALUE BY APRIL 1 OF EACH YEAR, AS MANDATED IN NMSA 1978, CHAPTER 7-38-20. Q: WILL MY NOTICE OF VALUE AND/OR TAX BILL SHOW THE LAND AS WELL AS THE MANUFACTURED HOME? A: NO. THE LAND WILL HAVE ITS OWN NOTICE OF VALUE AND TAX BILL AND THE MANUFACTURED HOME WILL HAVE ITS OWN NOTICE OF VALUE AND TAX BILL. THE PROPERTY OWNER WILL RECEIVE TWO NOTICES OF VALUE AND TWO BILLS.

**Q: WHAT DOES PROPERTY VALUATION MEAN?**

A: THE ASSESSOR WILL ESTABLISH AN ASSESSED VALUE OF THE PROPERTY WHICH IS ESTIMATED ON THE MARKET VALUE OF THE PROPERTY TAKING IN TO CONSIDERATION VALUATION LIMITATIONS AND EXEMPTIONS THAT ARE DEFINED BY STATE STATUTE.

**Q: WHAT IS THE VALUE FREEZE?**

A: IF QUALIFIED, THE VALUE FREEZE WILL FREEZE THE ASSESSMENT VALUE OF THE PROPERTY AND PREVENTS IT FROM INCREASING 3% THE FOLLOWING TAX YEAR. THE VALUE FREEZE IS ONLY ON THE PROPERTY VALUATION AND NOT ON THE TAXES. TAXES WILL ALWAYS BE BASED ON THE MILL RATE ESTABLISHED FOR THE TAX YEAR.

**Q: HOW DO I KNOW IF I QUALIFY FOR A VALUE FREEZE?**

A: IN ORDER TO QUALIFY FOR THE VALUE FREEZE YOU MUST SUBMIT AN APPLICATION AND BE: 65 YEARS OF AGE OR OLDER WITH A MODIFIED GROSS INCOME OF \$42,900 OR LESS. DISABLED UNDER THE SOCIAL SECURITY ACT OR WORKERS COMPENSATION ACT.

**Q: WHAT IS THE DEADLINE FOR THE VALUE FREEZE?**

A: THIRTY DAYS FROM THE MAILING OF THE NOTICE OF VALUE MAIL OUT.