

Property Split/Combine Process

Per State Regulation All taxes MUST be paid in advance of any split or combine.

2013 New Mexico Statutes [NM Stat § 7-38-44.1 \(2013\)](#)

A. For real property subject to valuation for property taxation purposes in a taxable year that is divided or combined, a county shall proceed to determine the taxes due on the property by using the prior year's tax rate, if the current tax rates have not been set, and the prior year's value, if the current year value has not been set, and proceed to immediately collect the taxes, penalties, interest and fees through the taxable year in which the property is divided or combined.

B. A taxpayer shall pay the taxes, penalties, interest and fees due on real property divided or combined through the taxable year in which the property is divided or combined prior to filing a plat.

1. Split of two already surveyed lots currently on one tax bill (NO SURVEY REQUIRED) (includes individual lots within an approved subdivision or one section out of a multi section parcel) Does not include a portion of a lot or portion of a section.
 - a. Parcel tracking sheet completed and all taxes paid in advance between January and November or paid in full between November and December.
 - b. Written request for property split along with parcel tracking sheet completed by assessor's office brought to mapping department.
 - c. Deed for each lot sold/changing hands etc must be recorded in Clerks office.
 - d. Change will take effect January 1st of the following year.
2. Combine of already surveyed lots (NO SURVEY REQUIRED)
 - a. Parcel tracking sheet completed and all taxes paid in advance between January and November or paid in full between November and December.
 - b. Written request for property split along with parcel tracking sheet completed by assessor's office brought to mapping department.
 - c. All lots must have EXACTLY the same name(s). You cannot combine one lot in Johnny's name with one lot in Johnny and Jerry's names.
 - d. Change will take effect January 1st of the following year.
3. Split or combine requiring a survey. (Claim of exemption and Subdivision plats)
 - a. Plat must be signed off by approving officials. City of Grants, Village of Milan or Cibola County Planning.
 - b. Parcel tracking sheet completed by assessor's office and all taxes paid in advance between January and November or paid in full between November and December. Parcel tracking sheet will be required at Clerk's office before recording the plat.

Required for Cibola County Planning to approve the plat. Check with City of Grants or Village of Milan for their requirements.

- c. All lots must have EXACTLY the same name(s). You cannot combine one lot in Johnny's name with one lot in Johnny and Jerry's names.
- d. Change will take effect January 1st of the following year.
- e. Other requirements may apply depending on the nature of the plat.
- f. Surveys must be recorded within 60 Calendar days after completion of the Survey or approval from a Governing body. If not recorded in those 60 days, it must be replatted.