

## **PROTESTING REMEDIES AND PROCEDURES**

**A property owner may protest the following: Section 7-38-21 (A); 7-38-22 (A); 7-38-39, NMSA 1978.**

1. Value of the Property;
2. Classification of Property;
3. Allocation of value to a particular governmental unit;
4. Denial of a claim for an exemption;
5. Limitation on increase in valuation.

**A property has two options for protesting, either by:**

1. Filing a Petition of Protest with County Assessor as provided in the Property Tax Code (7-35-1 NMSA 1978) or
2. Filing a Claim for Refund after paying his/her taxes as provided in the Property Tax Code.

A property owner has either option, however, they cannot file a Petition of Protest and withdraw the protest and then claim a refund. (Regulation 3.6.7.30)

**Filing a Petition of Protest. Section 7-38-22 NMSA 1978.**

1. Petition of Protest must be filed no later than thirty days after the mailing of the Notice of Valuation (on or before April 1);
2. State the property owner's name and address and the description of the property;
3. State why the property owner believes the value, classification, the allocation of value or denial of an exemption is incorrect, and what he/she believes the correct value is, classification, allocation of value or exemption to be;
4. State the value, classification, allocation of value or exemption that is not in controversy; and
5. Contain such other information as the division may, by regulation, require.

A copy of the Colfax County Assessor's Petition of Protest can be obtained on the Colfax County website ([www.co.colfax.nm.us](http://www.co.colfax.nm.us)) under Departments, Assessor, Forms Available For Download or by contacting the Colfax County Assessor located at 230 North Third Street, Raton, New Mexico – phone (575) 445-2314.

**Claim for Refund in District Court: Section 7-38-39, 7-38-40 NMSA 1978.**

1. Must be filed by the property owner as a civil action in District Court against the County Assessor no later than the sixtieth day (January 9) after the first installment of the property tax is due (November 10).
2. Pay the property taxes prior to the delinquency date (December 10). Payment of the property taxes shall be paid under protest and placed in a "property tax suspense fund," established by the County Treasurer.
3. State the property owner's name and address and the name and address of any person other than the property owner to whom the tax bill was sent;
4. State the basis of the claim for refund;
5. State the amount of the refund to which the property owner believes he is entitled, the amount of property taxes admitted as legally due and the property taxes paid; and
6. Demand the refund to him/her of the amount to which he/she claims the entitlement.
7. Filing fee in District Court is \$117.00.

A Claim for Refund form is not available from the Assessor's office, however, the contact information for District Court is provided for your assistance:

**Physical and Mailing Address:**

Eighth Judicial District Court  
1413 South Second Street  
Raton, New Mexico 87740

Phone: (575) 445-5585

Fax: (575) 445-2626