

## INFORMATION PAMPHLET FOR PROPERTY VALUATION PROTESTS AND SELECTED STATUTES AND RULES

Many protests can be resolved prior to the protest hearing. It is encouraged that you meet with the appropriate appraisal staff in an **Informal Conference**. The purpose of the informal conference is to discuss the facts and the legal positions of the assessor and the taxpayer... See NMAC §3.6.7.33 B below for more information. If you are unable to resolve your protest through an informal conference your protest will be heard by the County Valuation Protests Board. **The three-member Board is independent of the county assessor's office** and is made up of two county residents appointed by the county commission and a property appraisal officer from the state Property Tax Division.

Please review this pamphlet carefully in preparing for your hearing. You may wish to pay particular attention to the sections regarding the **presumption of correctness in favor of the assessed valuation** (NMSA §7-38-6) and **how that presumption may be overcome** (NMAC §3.6.7.13) and the protest hearing procedures (NMSA §7-38-27; NMAC §3.6.7.36).

- This pamphlet and your protest petition will be made part of the record.
- Property protest hearings may be conducted by the Protest Board either in-person or using remote procedures.
- **In-person Board Hearing:** You must **bring five copies** of any materials that you want the Board to consider to the hearing with you. A copy of these materials should be provided to the assessor **in advance** of the hearing. The Board will not have reviewed any materials you may have already provided to the assessor.
- **Remote Procedure Board Hearing:** All exhibits must be submitted to PTD and the opposing party in advance of the hearing. Submission by email is strongly encouraged. It is the parties' responsibility to ensure that exhibits are received by PTD **at least 3 BUSINESS DAYS prior** to the hearing. **Additional details are provided in the "Remote Hearing Procedures"** adopted by the Board.
- If you wish to inspect records available in the county assessor's office with respect to the valuation of the property, you may do so prior to your hearing date before the Board. Please make any requests in a timely manner as to avoid undue delay in the protest hearing process. The assessor has thirty days to respond to discovery requests you may file but is only required to provide you fifteen days' notice of your hearing. Therefore, **do not wait until you receive notice of the hearing to begin preparing your case.**
- The valuation protest hearing will be on the record, and you must present all evidence and argument you wish the Board to consider as instructed above.

This pamphlet contains selected material that is commonly applicable. It is not a complete listing of all statutes, regulations, or cases that may govern hearings before the Board or may be important in your individual protest. Internal citations and less relevant material have been removed. Statutes, regulations, cases, and court rules are available free online from the New Mexico Supreme Court Law Library ([www.supremecourtlibrary.org](http://www.supremecourtlibrary.org)).

If you disagree with a decision of the Board, you may appeal that decision to the district court in your jurisdiction **within thirty days** of the Board's order. See NMSA §39-3-1.1, NMAC §3.6.7.37, and NMRA 1-074. The assessor should be named as appellee. You must make arrangements for preparation of the record on appeal, and you must serve your notice of appeal to the address below.

Please request in advance any special accommodations or arrangements you may need.

The address for the Board is:

Colfax County Valuation Protests Board  
c/o Appraisal Bureau – Local Assessment Section, NMTRD  
PO Box 25126  
Santa Fe, NM 87504-5126  
(505) 827-0885