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- · Q. How is the value of my property determined by the Assessor?
- Q. Does the Assessor's Office have the right to request income and expense information from a taxpayer who is applying for agricultural valuation?
- Q. What is the differentce between "wet" and "dry" agricultural land?
- Q. I recently moved. Who should be notified of my change of address?
- Q. What other dates are pertinent regarding my property valuation?

General Valuation Questions

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Owners of real property, tangible moveable business property and/or manufactured homes, are required by New Mexico Statutes Annotated (NMSA) 1978, ch.7-38-8, to declare each year the value of change(s) in value their property has undergone within the past year. Valuation date is January 1st.

- . Q. I recently moved. Who should be notified of my change of address?
- Q. What other dates are pertinent regarding my property valuation?
- . Q. What is a Notice of Valuation?
- · Q. What does my property valuation mean?
- Q. What is taxable value?
- Q. How is the value of my property determined by the Assessor?
- Q. Why does the Bernalillo County Assessor value my property?
- . Q. When are the Notices of Value mailed?

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Manufactured Homes Info

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According to NM State law, a manufactured home is defined as a structure, or vehicle, larger than 8 x 40 feet and requires registration through the state Motor Vehicle Division. Forms and regulations for <u>converting</u> a "manufactured home" to <u>real property</u>

- · Q. Must a manufactured home be registered with the County Assessor?
- Q. What steps must I take as a manufactured home owner before selling, moving, or trading in a manufactured home?
- Q. For taxation, are manufactured home values determined in the same manner as real estate?
- Q. Will my Notice of Value and/or tax bill show the land as well as the manufactured home?
- Q. If I own my land, may I claim my manufactured home as Real Property?
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Agricultural And Grazing Classifications

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In order to preserve the limited lands available in New Mexico for agricultural purposes and grazing, the New Mexico Legislature has given special valuation status to irrigated agricultural land, dry agricultural land, and grazing land (NMSA 1978, Chapter 7-36-20). Qualified owners of such land must register their land by the last day of February with the Bernalillo County Assessor's Office and be prepared to prove that agriculture is the primary use of the land

- · Q. What is the differentce between "wet" and "dry" agricultural land?
- Q. What if there is an improvement (house) on the agricultural land?
- · Q. How is grazing valuation determined?
- Q. What is the minimum acreage that qualifies for an agricultural/grazing valuation?
- Q. What does "agricultural products" mean?
 - A. Agricultural products include: plants, crops, trees, forest products, orchard crops, livestock, wool, mohair, hides, pelts, poultry, fish, dairy products and **honey**.
- Q. Does the Assessor's Office have the right to request income and expense information from a taxpayer who is applying for agricultural valuation?

Pasted from < http://www.bernco.gov/assessor-faq/>