

# Santa Fe County Assessors Office

## Tax Center FAQ

### Functions of the Office of the County Assessors

The Office of the County Assessor is the mechanism that is used by the property tax program to distribute the tax burden approved by taxing authorities correctly and equitably to all taxable property in that authority based on its value. That is why it is imperative that the Office of the County Assessor be funded and equipped appropriately to accomplish this ethical and equitable mandate.

*Click on questions to view answers*

[Q. What does the Office of the County Assessor do?](#)

[Q. Does the County Commission oversee, manage or supervise the Assessor's Office?](#)

[Q. How is the Office of the County Assessor held accountable for enforcing and administering the Property Tax Code?](#)

[Q. Does the Assessor or any employee of the Office have the authority to arbitrarily reduce the value of my property with no evidence or other written proof?](#)

### Land Splits and Combinations

[Q. Are there any special arrangements I must take before recording a property split or combine survey plat?](#)

[Q. If taxes are owed on a parcel of land that has been split or combined with another parcel, who is responsible for the taxes on the original parcel?](#)

### Valuation of Property

New Mexico State Statutes 7-38-8 NMSA 1978 require owners of real property, tangible movable business property, and/or manufactured homes to report new purchases and declare any change their property has undergone within the past year. **The due date for the report is the last day in February of the year for which taxes are collected.**

For residential properties the property owner is also required to file with the Office of the County Assessor the sales affidavit of the newly acquired property. Do not rely on your Title Company or the County Clerk to forward this information to the Office of the County Assessor it is your responsibility.

[Q. How are the changes in the value of my property determined?](#)

[Q. I am new to New Mexico and have purchased a home. Do I have to pay property taxes in New Mexico?](#)

[Q. What is the Notice of Value?](#)

### Business Personal Property

[Q. What personal property must be reported to the Office of the County Assessor?](#)

### Manufactured Homes

[Q. Must a manufactured home be assessed with the County Assessor?](#)

[Q. What steps must I take as a manufactured home owner before either selling, moving or trading in a manufactured home?](#)

[Q. How are manufactured homes values determined?](#)

[Q. Will my assessment show the value for the land as well as the manufactured home?](#)

[Q. I am thinking of either moving or selling my manufactured home. Are there any special arrangements I must make?](#)

### Manufactured Homes Assessed as Real Property

You may request to have your manufactured home assessed as real property. The manufactured home must meet the criteria listed below to be assessed as real property. The form must be completed and return to the Santa Fe County Assessor's Office, c/o Manufactured Homes Section, 102 Grant Ave, P.O. Box 126, Santa Fe, NM 87504.

The submitted request form will be processed by the Assessor's Office to allow the manufactured homes appraiser sufficient time to inspect the manufactured home to ensure it meets the required criteria.

### Agricultural and Grazing Special Values

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

For the purpose of this section, agricultural use generally means the use of land for the production of plants crops, trees, forest products, orchard crops, livestock, poultry or fish. The term also includes the use of land that meets the requirements for payment of other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. The agricultural form is available here.

[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. What is the Agricultural Special Method of Valuation?](#)

A. Grazing valuation claims require proof of the presence of at least one head of livestock on a minimum land requirement of 80 acres (southern Santa Fe County) and 53 acres (northern Santa Fe County) and proof that the livestock has access to all of the agricultural land for the tax year. This may be in the form of a grazing lease, a personal property declaration of livestock that graze on the land, or some other proof of grazing use. Grazing, however, must be the primary use of the land in order to qualify.

[Q. What is the difference between wet and dry agricultural land?](#)

[Q. How does the Assessor determine whether the primary use of the land is agricultural?](#)

A. The determination is based on the evidence provided. No exemption will be granted if there is evidence that the

land is being held for speculative land subdivision and sale; for commercial use of a non-agricultural nature; recreational use; if the land is being leased and whether or not the lessee is using it for agricultural purposes; or any other nonagricultural use.

[Q. What is the minimum acreage that qualifies for an agricultural or grazing classification?](#)

[Q. Does the Assessor's Office have the right to request income and expense information from a taxpayer who is applying for agricultural valuation?](#)

**A. Yes. Property Tax Division Regulation 36-20-7 indicates the application form may contain a request for providing information on the owner's farm income and farm expenses reported to the U.S. Internal Revenue Service on Schedule F.**

Pasted from <[http://www.santafecounty.org/assessor/faq\\_section](http://www.santafecounty.org/assessor/faq_section)>