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Declaration Form for Reporting Residential Classification

Per Statute 7-38-17.1 NMSA (Page 2) , All property is presumed to be classified as non-residential unless previously assessed as residential tax class or it is declared to be residential classification by the owner. Fill out this form to declare a change in classification of the property. Owner is to report the change of classification before the last day of February of the tax year.

Parcel Number or Legal Description of Property: _____

Owner on Record: _____

Daytime Telephone Number: () _____

Declaring a Change of Classification:

- From Residential to Non-Residential
- From Non-Residential to Residential

Signature of Assessed Owner

Date

FOR OFFICAL USE ONLY

Received By: _____

Date: _____

Updated By: _____

Date: _____

7-38-17.1. Presumption of nonresidential classification; declaration of residential classification. (1981)

Statute text

A. Property subject to valuation for property taxation purposes for the 1982 and succeeding tax years is presumed to be nonresidential and will be so recorded by the appropriate valuation authority unless the property owner declares the property to be residential. This declaration will be made on a form prescribed by the division, signed by the owner or his agent and mailed to the valuation authority not later than the last day of February of the property tax year to which it applies...

....the valuation authority will take reasonable steps to verify any such declaration. Once the declaration is accepted, the valuation authority will make appropriate entries on the valuation records. Declarations, once accepted by the valuation authority, need not be made in subsequent tax years if there is no change in the use of the property.

B. No later than the last day of February of each tax year, every owner of property subject to valuation for property taxation purposes shall report to the appropriate valuation authority as set out in Section 7-36-2 NMSA 1978 whenever the use of the property changes from residential to nonresidential or from nonresidential to residential. This report will be made on a form prescribed by the division and will be signed by the owner of the property or his agent.

C. Any person who violates Subsection A of this section by declaring a property which is nonresidential to be residential or who violates Subsection B of this section by failing to report a change of use from residential to nonresidential shall be liable, for each tax year to which declaration or failure to report applies, for:

- (1) any additional taxes because of a difference in tax rates imposed against residential and nonresidential property;*
- (2) interest, calculated as provided under Section 7-38-49 NMSA 1978, on any additional taxes determined to be due under Paragraph (1) of this subsection; and*