

2013 ANNUAL REPORT BERNALILLO COUNTY ASSESSOR'S OFFICE

Property Tax Code Calendar

Date	Subject	NMSA 1978
January 1	Valuation date	7-38-7
January 1	Special method of valuation; livestock	7-36-21
January 1 - 21	Publication of notice	7-38-18
February - March	Director's supervisory power over county assessors - duty to evaluate performance and provide technical assistance - property valuation fund created	3.6.3.8
Last Day of February	Special method of valuation; land used primarily for agriculture purpose	7-36-20
Last Day of February	Special method of valuation; manufactured homes	7-36-26
Last Day of February	Reporting of property for valuation; penalties for failure to report	7-38-8
Last Day of February	Statement of decrease in value of property subject to local valuation	7-38-13
Last Day of February	Presumption of nonresidential classification; declaration of residential classification	7-38-17.1
March 15	Verification of the dollar amount of veteran exemption claimed - New Claims	3.6.7.25 F-2
April 1	County assessor and department to mail Notice of Valuation	7-38-20
May 1	County assessor and department to mail Notice of Valuation	7-38-20
May 1	Verification of the dollar amount of veteran exemption claimed - All Claims	3.6.7.25 F-2
NOV Date Plus 30 Days	Protesting values, classification, allocation of values and denial of exemption or limitation on increase in value determined by the county assessor	7-38-24
NOV Date Plus 30 Days	Claiming exemptions; requirements; penalties (Contingent effective date, See note)	7-38-17

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Property Tax Code Calendar: Continued

June 1	Department to allocate and certify valuations to county assessor	7-38-30
June 15	County assessor to certify net taxable values to the department	7-38-31
June 30	Department to prepare a compilation of net taxable values to be used for budget making and rate setting	7-38-32
July 1	Responsibility of county assessors to determine and maintain current and correct values of property	3.6.5.23
August 1	Department to prepare a compilation of net taxable values to be used for budget making and rate setting - Amended per protest	7-38-32
September 1	Department of finance and administration to set tax rates	7-38-33
Tax Rate Order Plus 5 Days	Board of county commissioners to order imposition of the tax	7-38-34
October 1	Preparation of property tax schedule by assessor	7-38-35
October 1 - November 1	Preparation of mailing of property tax bills	7-38-36
Due Date Plus 60 Days	Claims for Refund; civil action	7-38-40
December 1	Limitation on increase in value for single-family dwellings occupied by low-income owners 65 years of age or older or disabled (PTD Order)	7-36-21.3
December 1	Special method of valuation; livestock (PTD Order)	7-36-21