

GENERAL INFORMATION

Who Must File?

All property used in the conduct of the following businesses are required to be reported to the State Assessed Property Bureau:

1. Railroad
2. Telecommunications
3. Pipeline
4. Public Utility
5. Airline
6. Electric generating plants, whether or not owned by a public utility, if all or part of the electricity is generated for ultimate sale to the consuming public.
7. Mineral property and property held or used in connection with mineral property as defined in Section 7-36-22 through 7-36-25 NMSA 1978.
8. Machinery, equipment and other personal property of all resident and nonresident persons customarily engaged in "construction" that involves the use, during a tax year, of the machinery, equipment and other personal property in more than one county.

NOTE: All manufactured (mobile) homes are to be reported to the county assessor of the county where they are located. DO NOT REPORT ANY MANUFACTURED HOMES TO THE STATE ASSESSED PROPERTY BUREAU.

When Do I Need to File Reports?

Reports must be filed on or before the last day of February of the tax year. If an extension of time for filing a report is granted, the time for filing of the report shall be postponed for a maximum of thirty (30) days. When a report is mailed, the postmark shall be the date used for purposes of computing penalty. If the last day for filing the report falls on Saturday, Sunday or a legal state or national holiday, filing is timely if performed on the next workday. If mail is received without a postmark, it will be considered to have been postmarked five (5) days before receipt.

Extension requests:

- **MUST** be postmarked on or before the last day of February of the tax year, to prevent penalty.
- Received after the last day of February, will not be granted.
- **MUST** be completed on the CAB-EXT form and may be mailed, faxed or emailed.

Send to:

NM Taxation and Revenue Department
Property Tax Division
State Assessed Property Bureau
P.O. Box 25126
Santa Fe, NM 87504-5126

Forms and necessary information are available from the Property Tax Division
State Assessed Property Bureau
PO Box 25126
Santa Fe, New Mexico 87504-5126

You can also refer to our web site at <http://www.tax.newmexico.gov/Businesses/state-assessed-properties.aspx>

Contact Us:

State Assessed Staff

Elaisa B. Romero, Bureau Chief, (505) 827-0717, elaisa.romero@state.nm.us

Vacant, Tax Compliance Supervisor, (505) 827-0895,

Anna E. Montoya, Tax Compliance Specialist, (505) 827-0894, anna.montoya@state.nm.us

Vacant, Tax Compliance Specialist, (505) 827-0897

Jessica V. Sena, Tax Compliance Specialist, (505) 827-0896, jessicav.sena@state.nm.us

Jacklyn T. Gottlieb, Tax Compliance Specialist, (505) 827-0877, jacklyn.gottlieb@state.nm.us