

APPEAL PROCESS

The procedures for protesting the value determined for property taxation purposes by the Property Tax Division are found in Sections 7-38-21 and 22, 7-38-39 and 40 NMSA 1978 of the Property Tax Code. These provisions concern both administrative protest, which is made to the Administrative Hearings Office (“AHO”), and claims for refund, which are civil actions in the District Court for Santa Fe County. The petition of protest filed with the Administrative Hearings Office constitutes an election that is an unconditional and irrevocable waiver of the right to pursue a claim for refund.

7-38-21. PROTESTS; ELECTION OF REMEDIES

A. A property owner may protest the value or classification determined for property owner’s property for property taxation purposes, the allocation of value of the property to a particular governmental unit or a denial of a claim for exemption either by:

- (1) filing, as provided in the Property Tax Code, a petition of protest with the Administrative Hearings Office (“AHO”) and submitting a copy to the Property Tax Division; or

Administrative Hearings Office
P.O. Box 6400
Santa Fe, NM 87502

Property Tax Division
P.O. Box 25126
Santa Fe, NM 87504

- (2) filing a claim for refund after paying the property owner’s taxes as provided in the Property Tax Code.

B. The initiation of a protest under Paragraph (1) of Subsection A of this section is an election to pursue that remedy and is an unconditional and irrevocable waiver of the right to pursue the remedy provided under Paragraph (2) of Subsection A of this section.

C. A property owner may also protest the application to his property of any administrative fee adopted pursuant to Section 7-38-36.1 NMSA 1978 by filing a claim for refund after paying his taxes as provided in the Property Tax Code.

7-38-22. PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF VALUES AND DENIAL OF EXEMPTION DETERMINED BY THE DIVISION.

A. A property owner may protest the value or classification determined by the division for his property for property taxation purposes or the division's allocation of value of his property to a particular governmental unit or the denial of a claim for an exemption by filing a petition with the director. Filing a petition in accordance with this section entitles a property owner to a hearing on the property owner’s protest.

B. Petitions shall:

- (1) be filed with the AHO no later than thirty days after the mailing by the division of the notice of valuation.
 - Submit copy to the Property Tax Division
- (2) state the property owner's name and address and the description of the property.
- (3) state why the property owner believes the value, classification, the allocation of value or denial of an exemption is incorrect and what he believes the correct value, classification, and allocation of value or exemption to be;
- (4) state the value, classification, allocation of value or exemption that is not in controversy; and
- (5) contain such other information as the administrative hearings office may by rule require.

C. The administrative hearings office shall notify the director and the property owner by certified mail of the date, time and place that the parties may appear before the administrative hearings office to present evidence related to the petition. The notice shall be mailed at least fifteen days prior to the hearing date.

D. The director may provide for an informal conference on the protest before the hearing.

7-38-39. PROTESTING VALUES; CLAIM FOR REFUND.

After receiving his property tax bill and after making payment prior to the delinquency date of all property taxes due in accordance with the bill, a property owner may protest the value or classification determined for his property for property taxation purposes, the allocation of value of his property to a particular governmental unit, the application of his property of an administrative fee adopted pursuant to section 7-38-36.1 NMSA 1978 or a denial of a claim for an exemption by filing a claim for refund in the district court. (Amended: Laws 1983 Chs. 203 & 215)

7-38-40. CLAIMS FOR REFUND; CIVIL ACTION

A. Claims for refund shall be filed by the property owner as a civil action in the district court for the county in which the valuation was determined if the property tax was locally valued or in the district court for Santa Fe County if valued by the division. Claims shall:

- (1) be filed against the director as party defendant if the property was valued by the division or against the county as party defendant if the property was valued by the assessor and shall be filed no later than the sixtieth day after the first installment of the property tax for which a claim for refund is made is due;
- (2) state the property owner's name and address and the name and address of any person other than the property owner to whom the tax bill was sent;
- (3) state the basis of the claim for refund;
- (4) state the amount of the refund to which the property owner believes he is entitled, the amount of property tax admitted as legally due and the property taxes paid; and
- (5) demand the refund to him of the amount to which he claims entitlement.

B. The director shall notify the appropriate county treasurer immediately when a claim for refund is filed against the director.

C. The property owner, the county or the director may appeal to the court of appeals from any final decision or order of the district court in a claim for refund case in which they are parties.

APPEAL PROCESS

- D.** Upon the final determination of the property owner's claim filed against the director, the director shall send a copy of the final order to the county treasurer and shall order the county assessor to change the valuation records to clearly reflect the final determination of the property owner's claim. The division shall change its valuation records accordingly.
- E.** Upon the final determination of the property owner's claim filed against the county, the treasurer shall send a copy of the final order to the county assessor and to the director. The county assessor and the division shall change their respective valuation records to clearly reflect the final determination of the property owner's claim.