

***TAXATION & REVENUE DEPARTMENT***  
***PROPERTY TAX DIVISION***  
***STATE ASSESSED PROPERTY BUREAU***

**REPORTING CALENDAR**

<b>January 1</b>	<b>Valuation Date - Taxable Situs in New Mexico (7-38-7).</b>
<b>February 28</b>	<b>Last day to file annual property tax return with State Assessed Property Bureau without an authorized extension (7-38-8).</b>
<b>March 30</b>	<b>Last day to file annual property tax return with State Assessed Property Bureau with an authorized extension (7-38-86).</b>
<b>April 1</b>	<b>County Assessor to mail notice.</b>
<b>May 1</b>	<b>Last day for State Assessed Property Bureau to mail out Notices of Value (7-38-20).</b>
<b>June 1</b>	<b>State Assessed Property Bureau to certify values to county assessors with breakdown of protested/unprotested valuation (7-38-30).</b>
<b>June 15</b>	<b>County Assessors to certify estimates of value to State Assessed Property Bureau (7-38-31).</b>
<b>June 30</b>	<b>State Assessed Property Bureau to certify estimates of value to Department of Finance and Administration (DFA) (7-38-32).</b>
<b>August 1</b>	<b>State Assessed Property Bureau to certify final net taxable values to DFA (7-38-32).</b>
<b>September 1</b>	<b>DFA sets tax rates (7-38-33).</b>
<b>October 1</b>	<b>Assessors submit abstracts to State Assessed Property Bureau and Property Tax Schedule to county treasurer (7-38-35).</b>
<b>November 10</b>	<b>First half taxes are due.</b>
<b>December 10</b>	<b>Last day to pay first half taxes without interest (7-38-49).</b>
<b>December 31</b>	<b>State Assessed Property Bureau compiles final valuation statistics and submits to DFA.</b>
<b>January 10 (Year 2)</b>	<b>Last day to file "Claim for Refund" in District Court (7-38-40).</b>
<b>April 10 (Year 2)</b>	<b>Second half taxes are due.</b>
<b>May 10 (Year 2)</b>	<b>Last day to pay second half taxes without interest (7-38-49).</b>